



DETERMINANTS OF INTEREST IN PUBLIC ACCOUNTING CAREERS AMONG UNDERGRADUATE ACCOUNTING STUDENTS: A CASE STUDY AT UPN VETERAN EAST JAVA

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ABSTRACT

Purpose : This study aims to identify and analyze the factors that influence undergraduate accounting students' interest at the National Development University "Veteran" East Java in pursuing a career as a public accountant. **Method**: A quantitative research approach was applied. The study targeted students who had completed Audit 1 and Audit 2 courses and had internship experience. A total of 87 respondents were selected using the Slovin formula and stratified random sampling. Data were analyzed using the Structural Equation Modeling-Partial Least Squares (SEM-PLS) method with SmartPLS 4.0 software. **Results**: The validity and reliability tests confirmed that all indicators met the required criteria. The model achieved a good predictive relevance ($Q^2 = 0.622$) and coefficient of determination ($R^2 = 0.640$), indicating that the model was effective in explaining variations in students' career interest. **Findings**: Internship experience, academic achievement, financial rewards, and job market considerations each have a significant positive influence on students' interest in becoming public accountants. **Novelty**: This study integrates expectancy theory with empirical testing using SEM-PLS in a specific institutional context, providing deeper insight into motivation-related factors in career choice among accounting students. **Originality**: The study contributes new empirical evidence from a developing country context, particularly focusing on UPN "Veteran" East Java, which has not been widely studied in previous research on accounting career interest. **Conclusion**: The research confirms that experiential, academic, economic, and market-related factors are key determinants of career interest in the public accounting profession. These insights are useful for educators, practitioners, and policymakers in designing interventions to strengthen students' motivation toward public accounting careers. **Type of Paper**: Research Paper

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INTRODUCTION

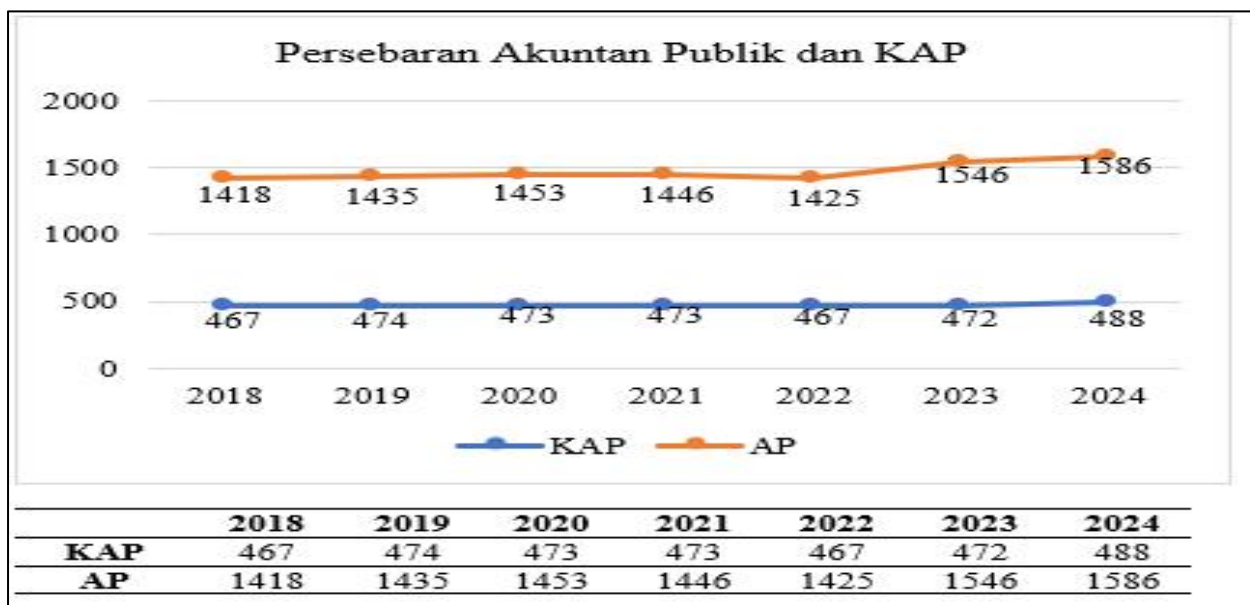
The career journey reflects the professional trajectory taken by individuals in climbing the ladder of work and positions during their lifetime. Decisions in determining the right career direction play an important role in supporting self-development and achieving life goals (Pambajeng et al., 2024). The high level of competition in the world of work, especially among students, requires career

choices that are aligned with individual interests and potential. The role of interest in the career decision-making process is very significant, because it is able to encourage individuals to work optimally with high enthusiasm and commitment (Irawan & Haryono, 2023).

Graduates of the accounting study program have quite diverse career alternatives. One of the paths that can be chosen is the profession as a public accountant. The profession contributes to improving the quality and transparency of financial information (Januarti & Chariri, 2019) , and plays a role in ensuring the integrity of financial statements and ensuring their compliance with applicable accounting standards (Norlaela & Muslimin, 2022). The need for public accountant services shows an increasing trend over time. However, the number of public accountants active in Indonesia is not sufficient to meet market needs, so there is still an imbalance between the demand for external audits by business entities and the availability of qualified professionals (Suryaningrum & Basuki, 2021). Based on the data, around 35,000 accounting graduates are produced every year, but only a small proportion choose the public accountant profession path. Until now, the number of registered public accountants in Indonesia has reached 1,464 people (Wibowo, 2020).

Data from the Center for the Development of Accountants and Appraisal Services (PPAJP) indicates that the growth rate of public accountants is modest, averaging an annual increase of approximately 4% (Wahidatul Hasanah & Aditya Agung Nugraha, 2024). Despite the increase, this figure has not been able to keep up with the complexity and dynamics of industry needs. To obtain a license to practice as a public accountant, a person is required to complete a Bachelor of Accounting degree, continue to the Professional Accounting Education Program (PPA), and take the Public Accountant Certification Exam (CPA) before applying for an official license to the Ministry of Finance. After all these stages have been passed, the process of issuing an Accountant Register Number takes about three to four months after the completion of the PPA education.

Figure 1. Growth of Public Accounting Firms



Source : Accounting service offices (KJA), 2025

Figure 1 illustrates a consistent increase in the number of public accountants and public accounting firms in Indonesia. However, in recent years, the growth rate has shown signs of slowing. As of 2022, the accounting profession in Indonesia comprised 893 active professional accountants, 692 accounting service offices (KJA), 1,425 public accountants, and 467 public accounting firms (KAP). The majority of public accounting firms are concentrated on the island of Java, particularly in Jakarta. This geographic clustering reflects disparities in infrastructure and regional economic development.

Despite the overall increase, the number of public accountants has fluctuated, with notable growth observed in 2023 and 2024. Nevertheless, interest in the public accounting profession among accounting graduates remains relatively low. Only forty percent of students surveyed at UPN "Veteran" Jawa Timur indicated they would like to work as public accountants. Several factors contribute to this limited interest such as internship experiences, academic performance, perceptions of the labor market, and financial compensation (Medina, 2020; Rustiarini et al., 2020). Internships provide students with a realistic view of the profession's demands but can sometimes dampen enthusiasm. In addition, academic achievement, career opportunities, and financial incentives play critical roles in shaping students' career decisions.

Preliminary survey findings highlight internship experience as a key factor in students' career considerations because these experiences offer valuable firsthand exposure to the professional environment and its associated challenges. Internships are considered crucial learning opportunities that broaden students' professional perspectives (Covaleski et al., 2021). Supporting this view, various studies have found that internships positively influence career choices by enhancing students' perceptions of job readiness and the alignment between their personal attributes and professional roles (Hsu & Wang, 2025; Liu et al., 2023; Wang, 2021; Wei et al., 2021). However, in certain contexts, internships may have limited influence on career decisions especially when there is a mismatch between expectations and actual experiences (Tomaz & Cardim, 2023).

Academic performance is another important factor influencing career preferences because the knowledge gained during university education significantly impacts students' career paths (Alimbudiono, 2020). Obtaining a professional certification is often seen as a marker of competence and readiness for the workforce (Mahmud et al., 2023). Certification encompasses both technical skills and essential soft skills such as communication, integrity, and work ethic (Rizki Auliya Minaka, 2024). However, the impact of academic performance on career decisions may vary depending on labor market conditions and the perceived value of the profession (Nunes et al., 2023).

In addition to intrinsic factors, financial compensation is a major external motivator in career selection. Financial incentives strongly influence accountants' career decisions (Bhat & Khan, 2023). Similarly, competitive salaries are a key factor driving students in China to pursue careers in accounting (Xue & Zan, 2023). Conversely, some research found that financial rewards did not significantly affect career choices (Prihatiningtias et al., 2023), while other findings identified a positive and meaningful relationship between compensation and career preferences (Rahayu & Abidin, 2023).

The labor market also plays a critical role in shaping career decisions because favorable job prospects can encourage students to pursue specific career paths (Bhat & Khan, 2023). Proficiency in practical skills enhances students' employability in the accounting sector (Gyekye & Amo, 2024). In addition, students' perceptions of the social value of the public accounting profession influence their

career choices (Prihatiningtias et al., 2023). However, labor market conditions are not always a decisive factor in students' career decision-making (Jaya & Bhuana, 2024).

The public accounting profession currently faces significant challenges due to digital transformation and globalization. Interdisciplinary collaboration among academia, industry, and society is essential to ensure the profession remains relevant in the Society 5.0 era (Tavares et al., 2023). Ethical considerations are also paramount because public accountants must uphold integrity in the execution of their duties (Medina, 2020). In China, there is a need for structural changes in accounting education to meet evolving professional demands (Wen et al., 2021). Consequently, institutional support is essential to ensure that students are adequately prepared for the profession's future challenges.

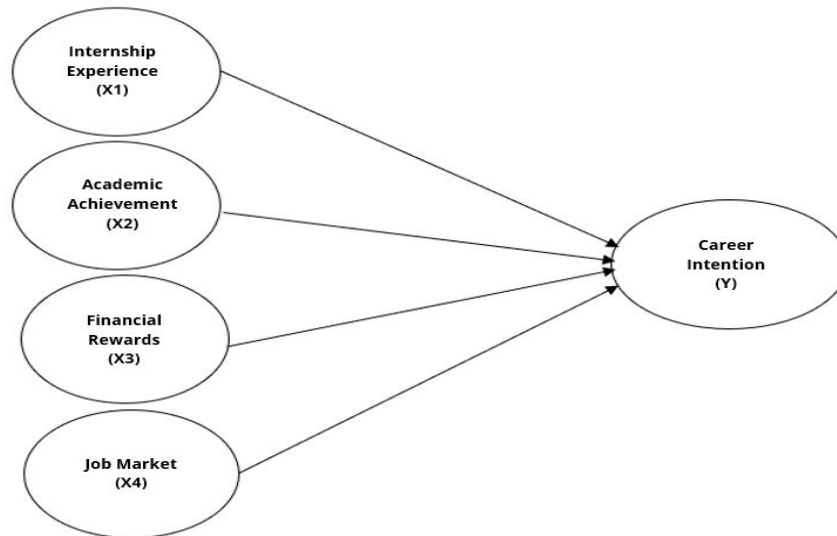
To better understand student motivations in choosing or rejecting a career in public accounting, this study adopts Vroom's Expectancy Theory as a theoretical framework. The theory explains that individuals are motivated to act when they believe that their efforts will lead to performance, that performance will lead to desired outcomes, and that those outcomes are personally valuable (Vroom, 1964). This framework has been adapted in accounting education by various international studies and has proven useful in explaining the relationship between intrinsic motivation, job expectations, and career choices among students (Gyekye & Amo, 2024; Lokman et al., 2022; Suyanto et al., 2024).

Vroom's theory includes three key elements which are expectancy, the belief that effort leads to performance; instrumentality, the belief that performance leads to outcomes; and valence, the value of those outcomes to the individual (Januarti & Chariri, 2019). These elements underscore that career choices are shaped by perceptions of both the attainability and value of potential outcomes. Accordingly, student interest in the public accounting profession can be linked to their views on financial incentives, job market prospects, and the alignment between personal values and professional environments (Jackson et al., 2023). While career interest reflects intrinsic motivation, career development is influenced by experience, training, and achievement (Ashari, 2021; Dullah, 2019).

Based on the foregoing discussion, this study aims to examine the various factors influencing accounting students' career choices with a particular emphasis on their interest in the public accounting profession. The expected contributions are both theoretical and practical. Theoretically, this study enriches the literature on accounting career decision-making. Practically, the findings can inform higher education institutions and public accounting firms in designing effective career development strategies, aligning curricula with industry demands, and enhancing the attractiveness of public accounting as a viable and sustainable career path.

METHOD

This study employs a quantitative approach to analyze the influence of several variables on students' interest in pursuing a career as public accountants. The independent variables examined are internship experience, academic achievement, financial rewards, and labor market considerations, while the dependent variable is the interest in a career as a public accountant. The research framework is as follows:

Figure 2. Conceptual Framework

Source : Data Processed, 2025

The study population consists of active undergraduate Accounting students from the 2021 and 2022 cohorts at the National Development University "Veteran" of East Java. The sampling criteria include students who have completed the Audit 1 and Audit 2 courses and have participated in an internship program. From a total population of 641 students, a sample of 87 respondents was selected using stratified random sampling based on the Slovin formula.

Data were collected through questionnaires distributed both online, via Google Forms and social media platforms such as WhatsApp, Instagram, and Line, and offline in printed form. The research instrument was developed based on indicators derived from the literature review and validated through a pilot test to ensure the instrument's feasibility and clarity. Furthermore, this study received ethical approval from the university's ethics committee to safeguard the rights and privacy of the respondents. The data collection process adhered to ethical principles, ensuring voluntary participation and maintaining data confidentiality.

Data analysis was conducted using Structural Equation Modeling with the Partial Least Squares method (SEM-PLS) utilizing SmartPLS 4.0 software. The evaluation involved two primary models: the measurement model (outer model), which assessed convergent validity, discriminant validity, and reliability using indicators such as loading factors, Average Variance Extracted (AVE), Composite Reliability, and Cronbach's Alpha; and the structural model (inner model), which was evaluated through the coefficient of determination (R^2), predictive relevance (Q^2), and the significance of path coefficients using t-statistics. Hypotheses were tested based on t-statistic values greater than 1.96 and p-values less than 0.05 to determine statistically significant relationships.

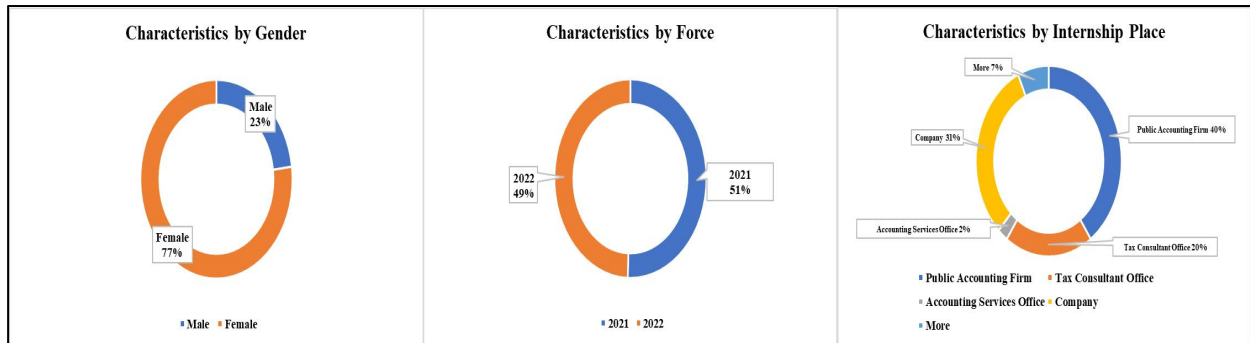
RESULTS AND DISCUSSION

RESULTS

Description of Research Subjects

Referring to the results of the study, a description of the respondents based on their characteristics is obtained as follows:

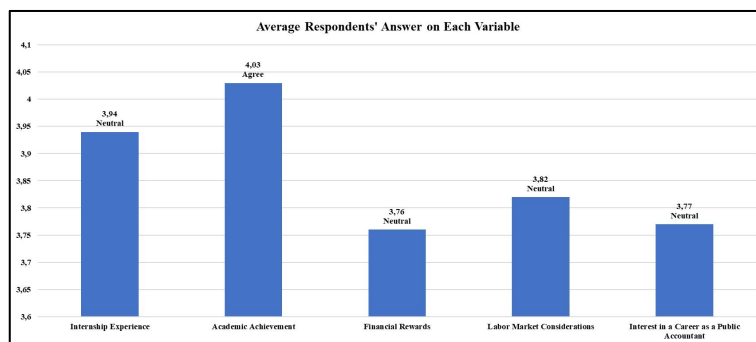
Figure 3. Respondent Description



Source : Data Processed, 2025

Figure 2 shows the characteristics of research respondents involving 87 undergraduate accounting students of UPN Veteran East Java. The majority of respondents are female (77%) and come from the 2021 generation (51%). Then most of them did their internships at public accounting firms (40%), followed by companies (31%), tax consultant offices (20%), as well as accounting service offices (2%) and other internship places (7%). Meanwhile, the average answers of respondents on each research variable can be revealed as follows:

Figure 4. Average Respondents Answer on Each Variable



Source : Data Processed, 2025

Figure 3 shows that the average value of the Financial Reward variable is 3.94 (neutral), which indicates that internship experience increases interest in a career as a public accountant. The Academic Achievement variable has an average value of 4.03 (agree), signaling its contribution to career interest. In contrast, the other Financial Awards variable scored 3.76 (neutral), indicating a less significant effect. The Labor Market Conditions variable had a mean score of 3.82 (neutral),

indicating a lack of consideration of labor market factors. Overall, the average scores indicate a tendency to agree with the factors that increase career interest.

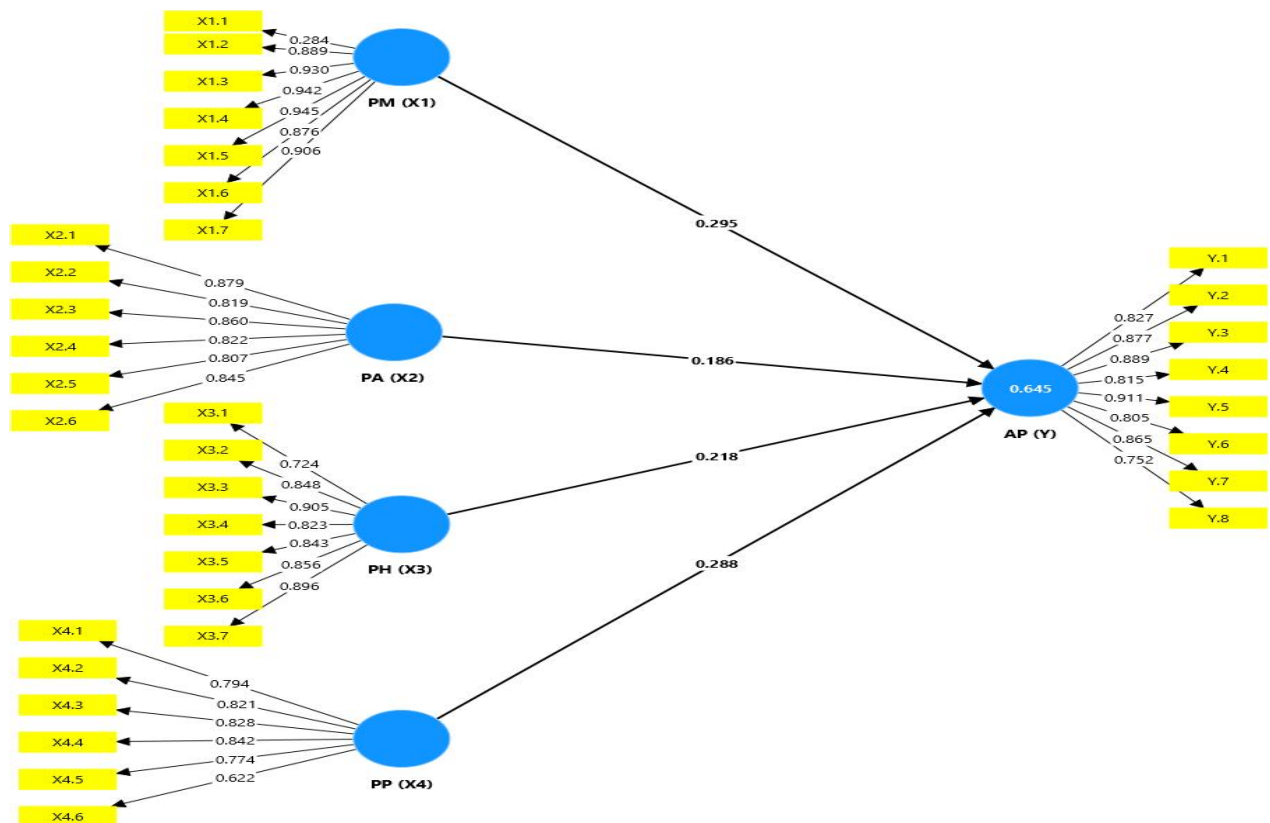
Description of Research Subjects

Hypothesis evaluation was carried out through SmartPLS 4.0. Data was collected through questionnaires, with the results of the study including the following:

Outer Model Analysis

This model is measured through validity and reliability tests with the stages of results described as follows:

Figure 5. Outer Model Step 1



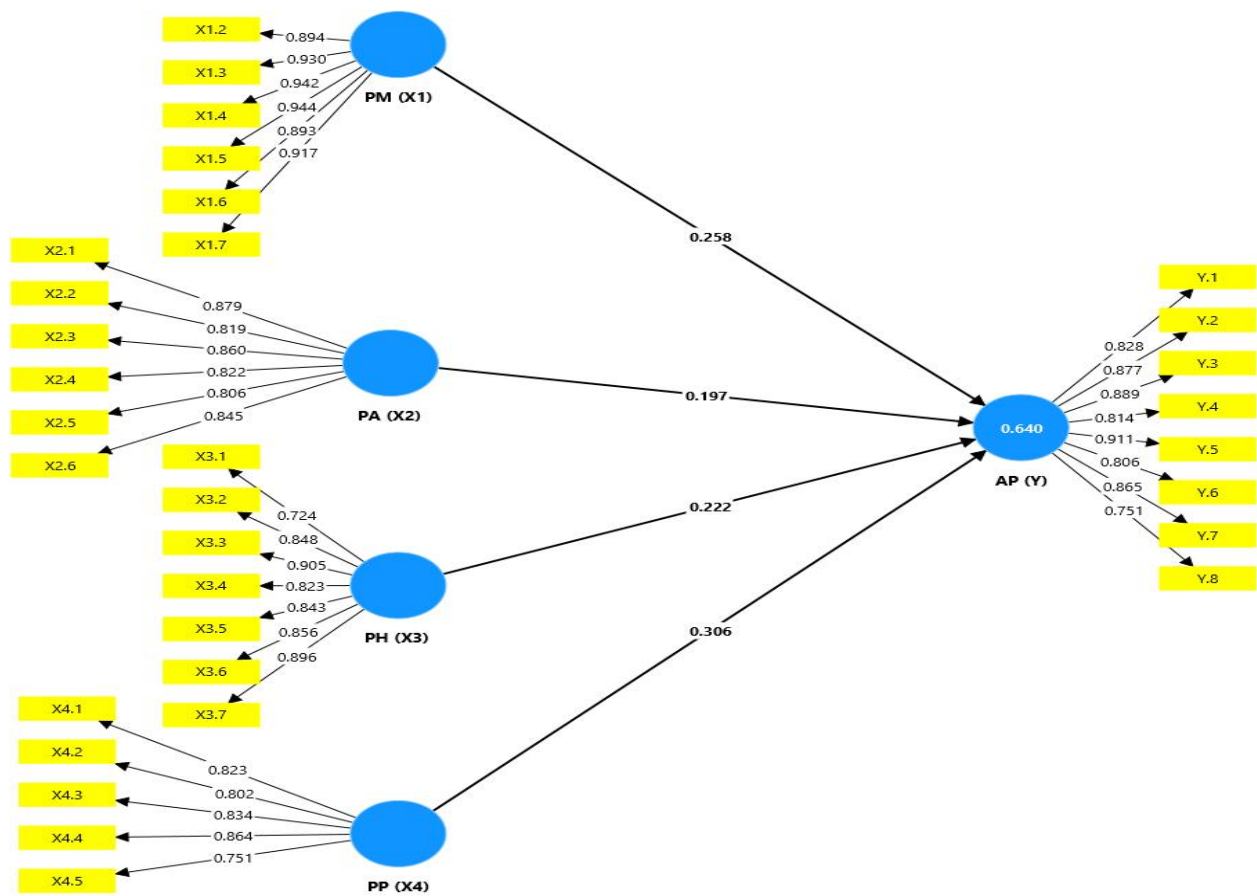
Source : Data Processed, 2025

The results of the convergent validity test in Figure 4 show that in the first run, two outer loading values were below 0.7. This indicates that two indicators in the model did not meet the criteria for convergent validity, as the ideal outer loading value, which reflects a strong contribution of an indicator to its construct, should be at least 0.7. When an indicator’s outer loading is below this threshold, it is considered to weakly represent the intended construct. As a follow-up, a reduction of indicators was carried out in the second test (second run) by removing the two indicators with outer loading values below 0.7 from the model.

Figure 6. Outer Model Step 2

Figure 7. Outer Model Step 2

Figure 8. Outer Model Step 2



Source : Data Processed, 2025

As illustrated in Figure 5, the outer loading values in the second stage align with the anticipated criteria, exceeding 0.7. The data analysis results demonstrate that all indicators for the variables Internship Experience, Academic Achievement, Financial Rewards, Job Market, and Interest in Pursuing a Career as a Public Accountant exhibit outer loading values exceeding 0.7. All indicators satisfy the criteria for convergent validity. The Average Variance Extracted (AVE) values serve as another indicator of convergent validity. For the model to be deemed acceptable, each construct must possess an AVE value exceeding 0.5. The AVE values for each variable in this study are presented below:

Table 1. AVE Value

Variable	AVE
PM (X1)	0.847
PA (X2)	0.704
PF (X3)	0.713
PP (X4)	0.666
AP (Y)	0.712

Source : Data Processed, 2025

Referring to Table 1, it can be seen that all variables have AVE values above 0.5, thus meeting the criteria for convergent validity. Moreover, the results of discriminant validity testing can be revealed in the table below:

Table 2 Discriminant Validity Test Results

Indicator	Variables				
	PM	PA	PH	PP	AP
PM2	0,894	0,582	0,371	0,465	0,624
PM3	0,930	0,630	0,477	0,426	0,593
PM4	0,942	0,618	0,457	0,482	0,582
PM5	0,944	0,609	0,456	0,460	0,585
PM6	0,893	0,543	0,380	0,403	0,540
PM7	0,917	0,560	0,376	0,378	0,553
PA1	0,639	0,879	0,364	0,554	0,561
PA2	0,559	0,819	0,404	0,560	0,569
PA3	0,564	0,860	0,466	0,547	0,570
PA4	0,481	0,822	0,389	0,541	0,536
PA5	0,440	0,806	0,344	0,465	0,526
PA6	0,542	0,845	0,395	0,665	0,607
PH1	0,204	0,265	0,724	0,362	0,402
PH2	0,457	0,371	0,848	0,519	0,509
PH3	0,351	0,356	0,905	0,401	0,483
PH4	0,333	0,335	0,823	0,486	0,500
PH5	0,347	0,424	0,843	0,527	0,537
PH6	0,487	0,544	0,856	0,589	0,606
PH7	0,464	0,427	0,896	0,492	0,528
PP1	0,339	0,549	0,437	0,823	0,674
PP2	0,444	0,457	0,509	0,802	0,560
PP3	0,350	0,578	0,453	0,834	0,443
PP4	0,444	0,617	0,511	0,864	0,582
PP5	0,358	0,512	0,453	0,751	0,493
AP1	0,535	0,651	0,525	0,672	0,828
AP2	0,485	0,528	0,529	0,520	0,877
AP3	0,608	0,601	0,522	0,565	0,889
AP4	0,501	0,574	0,559	0,599	0,814
AP5	0,491	0,568	0,529	0,596	0,911
AP6	0,570	0,588	0,434	0,590	0,806
AP7	0,613	0,535	0,502	0,579	0,865
AP8	0,436	0,456	0,510	0,501	0,751

Source : Data Processed, 2025

Based on Table 2, the variables of Internship Experience, Academic Achievement, Financial Awards, Labor Market Considerations, and Interest in a Career as a Public Accountant have higher *cross loading* values than other constructs, indicating good discriminant validity and that the instruments used are valid for measuring each variable. After all instruments are considered valid, then the reliability test is carried out to ensure the consistency of data from various respondents. The measurement can be done through composite reliability and Cronbach's alpha as follows:

Table 3. Reliability Test Result

Variable	Cronbach's Alpha	Description
PM (X1)	0.964	
PA (X2)	0.916	
PF (X3)	0.932	Reliabel
PP (X4)	0.875	
AP (Y)	0.942	

Variable	Composite Reliability	Description
PM (X1)	0.971	
PA (X2)	0.934	
PF (X3)	0.945	Reliabel
PP (X4)	0.909	
AP (Y)	0.952	

Source : Data Processed, 2025

Table 5 presents the results of the reliability test evaluation conducted through SmartPLS, where each reliability indicator shows a value above 0.7, indicating that all variables have met the applicable test criteria.

Inner Model Analysis

The test was conducted to analyze the relationship between constructs and the coefficient of determination (R^2). The coefficient of determination is found as follows:

Table 4. R-Square

Construct	R-square	R-square adjusted
AP (Y)	0.640	0.623

Source : Data Processed, 2025

Table 4 shows the coefficient of determination of 0.640, which means that 64% of the variability in Interest in a Career as a Public Accountant is influenced by the four main factors. The predictive relevance value in this study is explained as follows:

Table 5. Predictive Relevance (Q^2)

Construct	Q-square
AP (Y)	0.622

Source : Data Processed, 2025

Table 5 indicates that the model demonstrates outstanding predictive relevance, as evidenced by a Q^2 value of 0.622, which surpasses the threshold of 0.35. The findings indicate that the independent variables examined in this study effectively predict and elucidate the variations in individual interest in pursuing a career as a Public Accountant. Once the model has been deemed appropriate, we may proceed with hypothesis testing, yielding the following results:

Table 6 . Hypothesis Test Results

Hypothesis	Connection	Path Coefecient	T-Statistic	P-Values	Description
1	X1 → Y	0.258	2.585	0.010	Approved
2	X2 → Y	0.197	1.984	0.047	
3	X3 → Y	0.222	2.272	0.023	
4	X4 → Y	0.306	2.576	0.010	

Source : Data Processed, 2025

The results of the hypothesis testing presented in Table 8 indicate that all independent variables significantly influence interest in pursuing a career as a public accountant, as evidenced by a p-value of less than 0.05.

DISCUSSION

The Effect of Internship Experience on Accounting Students' Interest in Becoming Public Accountants

The findings from hypothesis testing show that involvement in internship activities has an impact on the interest of accounting students at the Veteran National Development University of East Java in determining career choices as public auditors. This is supported by a p value of 0.010 and a t-statistic of 2.585, which confirms acceptance of the first hypothesis. Internship activities provide opportunities for students to develop an understanding of direct application in the field of public accounting, improve technical competencies, and get to know more about working conditions in this sector, which in turn strengthens their motivation to take part as public auditors. Previous studies, such as those conducted by Amalia et al. (2021) and Nugraha & Wilasittha (2024), also proved a significant influence between internship experience and students' interest in choosing a profession in public accounting.

This finding is in line with Vroom's expectancy theory, which states that students with internship experience tend to believe that their efforts will improve their skills and increase their chances of being accepted to work as public accountants (Suyanto et al., 2024). The internship experience provides students with the opportunity to acquire practical skills, expand their professional network, and increase their chances of being accepted into a public accounting firm. In addition, the experience provides a real picture of the world of work, helps students understand the duties and responsibilities in the public accounting profession, and hones the technical and interpersonal skills required in this field.

The Effect of Academic Achievement on Accounting Students' Interest in Becoming Public Accountants

The research data indicates that achievement in the academic field significantly influences the interests of students participating in the accounting study program at the Veteran National Development University of East Java, especially regarding their choice to pursue a career as public auditors. The statistical analysis conducted reveals a p value of 0.47, along with a t-statistic of 1.984. This indicates that we may proceed with accepting the second hypothesis. The understanding of

accounting concepts has been demonstrated to enhance students' interest in pursuing a career as a public accountant. The deeper the knowledge gained, the greater the desire to follow a career in that specific field. The decision may be shaped by various internal and external factors that are relevant to the students concerned.

Based on Vroom's Expectancy Theory (1964), individuals will be encouraged to take an action if they have expectations of the benefits that can be obtained in the future. The level of mastery of accounting can be measured through the Grade Point Average (GPA), which reflects academic understanding in this field (Santoso, 2020). In their pursuit of a financially rewarding career, students who achieve excellent grade point averages are more likely to settle on public accounting (Hutagulung & Sudjiman, 2022). Furthermore, graduates with good GPAs are more attracted to large-scale public accounting companies like the Big Four because of the competitive salary they offer (Suryani, 2018). These findings corroborate those of Kartina Muliastari & Sari Andayani (2023), Suindari & Purnama Sari (2018), Yani (2022) all of which found that students' interest in becoming public accountants is positively impacted by accounting expertise.

The Effect of Financial Awards on Accounting Students' Interest in Becoming Public Accountants

The findings from the hypothesis testing indicate that financial incentives play a significant role in shaping the career choices of Accounting students at the Veteran National Development University of East Java, particularly in their decision to pursue a career as public accountants. The results, featuring a p-value of 0.023 and a t-statistic of 2.272, suggest that the financial incentive factor plays a significant role. This perspective arises from the belief that the public accounting profession provides competitive starting salaries, opportunities for significant income growth, and appealing retirement benefits. The enhancement of financial incentives offered is closely associated with a heightened interest among students in pursuing a career in this field.

The findings of this study align with Vroom's expectancy theory, which suggests that individuals are motivated to perform at their best when they believe that their efforts will lead to appropriate rewards, such as salary increases or promotions. The alignment between rewards and expectations plays a significant role in making career decisions. Prior studies indicate that the perception of financial rewards positively influences accounting students' interest in pursuing a career in public accounting (Fitriana & Yanti, 2023; Irawan & Haryono, 2023; Wibowo, 2020).

The Effect of Labor Market Considerations on Accounting Students' Interest in Becoming Public Accountants

The hypothesis testing results show that accounting students at Veteran National Development University of East Java are significantly impacted by labor market issues when it comes to their interest in becoming public accountants. This is supported by a p-value of 0.010 and a t-statistic of 2.585. Opinions on the accessibility of recruitment-related information and the number of open positions impact this interest. The demand for public accounting services grows in tandem with the number of large corporations, leading to an increase in the number of available jobs in the field. In addition to being relevant to a wide range of industries, this career path is also considered quite stable and offers ample room for advancement.

Expectancy theory states that pupils are more likely to give their all when they have high hopes for the results of their work. According to Vroom's idea, people are more interested in the

field when there are good employment prospects, such as the chance to work with famous clients. The availability of readily available recruitment information, job security, and low termination risk are important considerations for students. Another factor that affects people's career choices is the variety of jobs available. As the job market for public accountants continues to grow, more and more students are considering this field as a possible career path. Student interest in pursuing a career in public accounting is influenced by labor market factors, including perceptions of career stability and general to detailed information about the field (Fitriana & Yanti, 2023; Naibaho & Poniman, 2024; Norlaela & Muslimin, 2022).

CONCLUSION

This study explored the factors influencing undergraduate accounting students at the National Development University "Veteran" East Java in choosing a career in public accounting, focusing on internship experience, academic achievement, financial incentives, and job market conditions. The results align with Vroom's Expectancy Theory, which explains how individuals assess the outcomes of their efforts and the value they place on those outcomes when making career decisions. Data were collected through questionnaires distributed to 87 students from the 2021 and 2022 cohorts, revealing a clear relationship between the identified factors and students' interest in pursuing public accounting. The study has several limitations, including reliance on a single data collection method, a limited sample drawn from only two academic years, and diverse internship placements that included both accounting and non-accounting firms, which may have reduced the focus of the findings. Future research should expand the sample size, include students from different academic levels, and incorporate both qualitative and quantitative approaches, such as interviews or structured observations, to gain a more comprehensive understanding. Longitudinal designs are also recommended to track how career interests evolve over time. A more targeted investigation of internships in public accounting firms could enhance the specificity of future studies. These findings contribute to the literature on career development by illustrating how practical experiences and outcome expectations influence student decisions, and they may help academic institutions refine educational strategies while providing employers with a clearer view of factors that attract potential accounting professionals.

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