

DETERMINANTS OF STUDENTS INTEREST IN PURSUING PROFESSIONAL CERTIFICATIONS IN ACCOUNTING

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Abstract

This study aims to obtain empirical evidence regarding personality, labor market considerations, professional recognition, financial appreciation and work environment on student interest in taking professional certification in accounting. It uses multiple linear regression analysis with the IBM SPSS (Statistical Package for Social Sciences) program for Windows version 25. There are 250 respondents in this study from various university in Indonesia. The test results show that personality, job market considerations, professional recognition, financial rewards have an effect on student interest in taking professional certification in accounting, while the work environment does not affect student interest in taking professional certification in accounting.

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1. Introduction

As the industry needs are evolving as time goes by, hence, demand for higher qualification professionals is increasing. It shows human resources quality becomes the core factor that able to move the industrial world (Novitasari & Suwaldiman, 2017). Through being an essential position in the industry, one is demanded to master a skill; it can be actualized by owning professional qualification(s) in their field.

Apart from the need to have a high quality of knowledge, accounting needs exceptional skill and exceptional accuracy to get the workload done. This results in the scarcity of the accounting profession in terms of human resources, which is needed in every institution both in the government and private companies (Samiun, 2017).

Indonesia has sixteen professional accounting certifications namely *Certified Public Accountant* (CPA), *Certified Internal Auditor* (CIA), *Certified Management Accountant* (CMA), *Chartered Management Accountant* (CMA), *Certified Professional Management Accountant* (CPMA), *Certified Information System Auditor* (CISA), *Chartered Financial Analyst* (CFA), *Certified Financial Planner* (CFP), *Financial Risk Manager* (FRM), *Certified Fraud Examiner* (CFE), *Certified Wealth Managers* (CWM), *Diploma in Internasional Financial Reporting* (DipIFR), *Bersertifikat Konsultan Pajak* (BAP), *Certified PSAK* (CPSAK), *Sertifikat Akuntansi Syariah* (SAS), dan *Ahli Akuntan Pemerintah* (AAP) (Sleekr, 2018).

The low number of professional certification holder has reached a point where the industry cannot give the maximum services to the public. It is supported by Antara news mentioned that one of the associations, Institut Akuntan Publik Indonesia (IAPI), states that there is lack of public accountants and need more accountant in massive number for anticipating the growing business sector (Antara News, 2019). Based on corporate taxpayer data (Data Wajib Pajak Badan) that report Annual Notification Letter (SPT), it is listed that there are 700.000 companies. From that number, there are only 30.000 companies use external audits (CNN Indonesia, 2019). Not only IAPI but also the capital market sector which complained about the low number of the certification holder, in the percentage of 0.91% from the total number of capital market investors. Some are non-active members and have more than two certifications (CNBC Indonesia, 2019).

On the other hand, the business currently undergoes disruption and needs an internal auditor to navigate their business. Vice president of IIA Indonesia, Angela Simatupang, state there are only less than 500 internal auditors of Indonesia hold CIA international standard. In fact, there are 2000 member of IIA Indonesia, where it shows that there are a huge number of job vacancies for those who willing to hold a professional certification in the

accounting field in terms of increasing the competency quality in the industrial world.

The accounting profession has a workload that requires people to concentrate fully in terms of number accuracy, regular bookkeeping, calculation method; thus, people who keen on it have intrinsic factors, namely interest, skill, willingness to run the business, and settle in a dynamic and challenging environment. While for extrinsic factors like working opportunities, social status, law responsibility, and chance to obtain essential experiences (Dibabe, Wubie, & Wondmagegn, 2015).

Young generations are somehow having difficulty in choosing career, in coping with the confusion, they need good personality and professional recognition in the working world (Safta, 2015 in Santos et al., 2018). Someone who has a good personality able to control themselves in working place (Wicaksono, 2011 in Talamosandi and Wirakusuma, 2017). Corresponding research showed that personality is positively significant, affecting their career choice as a public accountant (Talamosandi & Wirakusuma, 2017). An accountant demands to be independent in many things and uphold their professional code ethic. It is mentioned that personality also influences interest to be an accountant; the higher the personality, the better their interest to be accountant publics (Chan, 2012).

The diversity in the job opportunities are wide open for the accounting profession has become one of the variables to be considered for those who are looking for a job. The considerations include working safety and working opportunity availability; this shows the more significant consideration about the working opportunity; hence, the more prominent the career opportunity (Hutapea, 2017). (Andersen, 2012) stated that in the globalization era, the working opportunity is wide open for foreigners to work in Indonesia, this somehow requires a local worker to be more active and responsive about what the market needs not to be overlapped by the foreigners who have the intention to work in the country where the local resides. Even so, (Hutapea, 2017) mentions that job market considerations are having no influence on students' intention in choosing their career as an accountant in which is contrary to (Primashanti, Herawati, & Atmadja, 2017).

Professional recognitions are needed in job market consideration as it will be more respected when they are doing the job, and it is, indeed, needed by professional certification holders (Febriyanti, 2019). The recognition can improve the result of their work and their motivation in gaining a better career (Sartika, 2014). On the other hand, (Sartika, 2014) proved that it has nothing to do with the career considerations, both as a public accountant or not. While in (Febriyanti, 2019), professional recognition has a significant influence on the student's interest in choosing a career as a public accountant, the

recognition also helps the public accountant to have a prosperous life.

A prosperous economic can improve someone's life quality, and this is because someone who works by hoping for financial recognition. Financial recognition was considered in choosing a career path as the primary purpose of working is to earn financial recognition. Financial recognition is a form of the management control system. In other to make sure that the whole employees can direct toward the company's purposes. Thus management gives a reward in various forms, including financial recognition (Condorini, 2015 in Wangarry, Sondakh and Budiarmo, 2018). It shows that financial recognition is one of the factors to be considered in choosing professional certification.

In deciding a career path, the working environment has an essential role in shaping one's personality. The working environment directs someone to choose their practical purpose. It can be seen from someone who has been in the field for quite a long time and chose a career path according to their formers. The working environment is one factor alleged for influencing the career chosen of someone as this is related to someone's productivity in the working environment they are focused on (Sari L.K & Sukanti, 2016). The result done by (Sari L.K & Sukanti, 2016). showed the influence of career decision motivation as an accountant is different compared to those who are in the field of tax consultants (Mulianto & Mangoting, 2014).

Career diversity makes accounting graduates face difficulties to decide their career path. This will result in them questioning their background in choosing professional qualifications.

Theory of Planned Behavior (TPB)

Based on the Theory of Planned Behavior (TPB), an intention to behave is determined by three kinds of beliefs (Sulistiani, 2012 in Sartika, 2014), they are:

- a. Behavioral beliefs, a belief about the possibility of a behavior is happening. Behavioral beliefs will result in behavior of like and dislike about certain behavior.
- b. Normative beliefs, it is a belief about others' normative expectations and motivation to approve it. Normative beliefs will result in social pressure or subjective norms.
- c. Control beliefs are a belief about the existence of factors that able to facilitate or hindering the behavioral performance from the behavior and the power of perception about those factors. Control beliefs will generate perception to control behavior.

This theory shows that if someone has a stand and subjective norms that support the behavior but have no opportunity or resources, thus one might not have firm intention to do that particular behavior (Sartika, 2014).

Student's interest in pursuing the accounting field by taking certification can be seen from the personality, job market consideration, professional recognition, professional appreciation, and working environment. Someone will choose a job that has a vast opportunity, being recognized for the professional ability in the working world. By the recognition coming from the working world, and appreciation toward the skill will be earned, and the working environment will follow.

Career Concept

The career can be seen in various ways (Kunartinah, 2003 in Merdekawati dan Sulistyawati, 2011); they are a position held by an individual in a company during certain times, mobility within the organization, as well as level of stability marked by reaching certain age showed by the lifestyle

Based on the explanation above, thus career is someone's career journey with various activities that have been done concerning their behaviors. The development of a career have specific steps (Kunartinah, 2003 in Merdekawati dan Sulistyawati, 2011). They are career choice where in general, career choice stages happen in the teenage years until 20 years old, when humans developed visions and identities concerning the future or lifestyle with their major choices and education. Followed by early carrer where one revisits their prior experiences, comparing them with the current experiences in a company and try to decide what they are going to expect in the future. When everything is stable, one will be in middle career where they are considered productive to bear more responsibilities and apply a long-term plan. It is followed with last stage of career and pension when people start letting go of their workloads and prepare to retire. This stage also requires them to train their next generation, lessen the workloads, or delegate responsibilities to new employees.

Personality

In choosing a career as an accountant, training and professional recognition are significantly influenced students' choices, whether they want to pursue a career as an accountant or non-accountant (Yusran, 2017). Someone who has a good personality will be the right person who able to control themselves in any condition and situation in working. Someone who has a good personality has broad knowledge, and unique ability will be able to solve any problem when doing any deployment (Cahyadi & Rikawati, 2019).

A study done by (Wicaksono, 2017) shows that personality type variable influences in deciding interest in career, similar to the study done by (Febriyanti, 2019), that show personality impact significantly to student's interest in choosing a career as a public accountant. The statement different from research done by (Sartika, 2014) and (Samiun, 2017) showed that personality does not influence career choice as a public accountant and non-public accountant.

Labor Market Consideration

Students choose the accounting world motivated by the job market available (Santos, Moura, & Almeida, 2018). Labour market consideration is everything related to accessible working matters in the future (Damayanti, 2005 in Ambari & Ramantha, 2017). The bigger the labor market, the bigger the available opportunities.

According to (Wheller, 1983) as cited in (Espa, 2016), job market consideration involves four aspects of the availability of job vacancy, job security for long term, career flexibility, and promotion opportunity. The need for improvement about a profession will make people mapping the pursuing career in the future by considering f. Someone who is already mapping their interest to get into a profession will be more comfortable in deciding the career path.

Further, the result of the study done by (Primashanti et al., 2017) and (Febriyanti, 2019) showed that labor market consideration influences the student career choice as an accountant. While (Wangarry et al., 2018) also showed a significant impact of labor market consideration toward accounting student interest in following professional accounting education (PPAk). On the other hand, based on (Sartika, 2014) and (Samiun, 2017), there is no influence from labor market consideration in choosing a career as a public accountant and non-public accountant, this is because the limited number of available job vacancy, hence everyone will accept any job even though it is not what they are interested in.

Professional Recognition

Professional recognition concerning achievement recognition and work successes (Jaya et al., 2018). The higher the professional recognition, the more significant people interest in taking part in the field as professional recognition in a profession with additional of holding qualification certification lead to a more trusted individual in doing a job (Ambari & Ramantha, 2017; Febriyanti, 2019; Jaya et al., 2018; Wangarry et al., 2018). It has been mentioned that professional recognition has a positive influence on student's interest in having a public accountant career (Jaya et al., 2018) while (Sartika, 2014) stated that professional recognition does not influence career decision.

Financial Recognition

(Jaya et al., 2018) define financial recognition as remuneration in the form of money for the employee because of their contribution to achieving companies' goals. Zainal et al. (2014) in (Mulianto & Mangoting, 2014) stated that financial recognition divided into two; they are direct financial recognition and indirect financial recognition. Financial recognition consists of wages and bonuses. While indirect financial recognition or benefit is an additional compensation

given based on company policy toward all employees as an effort to increase employee' welfare. Someone in working does count financial achievement based on the responsibility done by them. Someone will be interested in choosing a career if the achievement given can prosper their life. It shows that the higher the financial recognition upon a profession, the bigger the interest in choosing a career they are going to take. The research done by (Jaya et al., 2018) showed the significant influence of financial recognition on student's interest in becoming an accountant.

An individual will consider choosing a particular career based on financial recognition (Febriyanti, 2019; Jaya et al., 2018; Samiun, 2017; Sartika, 2014; Wicaksono, 2017). It shows that the higher the financial recognition, the higher someone's interest in choosing a career. This researches, contrary to (Wangarry et al., 2018) showing the negative influence toward student's interest in taking PPAk.

Working Environment

Every job has its risks; thus, it shapes someone's personality. In doing a job, someone will be given limited time. Thus, they are encouraged to master situations and conditions to make the working environment conducive. Time management is needed to finish working tasks; indirectly, it will encourage an accountant to master their working environment to be comfortable for working (Andersen, 2012). Conducive working atmosphere comforts people in working.

In general, the working environment is divided into two, physical working environment as direct contact physically in a working environment where both affect the employees directly or indirectly, for instance, chair, table, and others and non-physical working environment regarding to the working relationship which covers both a top-down relationship and horizontal relationship among working peers (Espa, 2016). Both conditions above need to be paid attention; hence conducive working environment can be actualized. The working environment has a significant influence on student's interest in choosing the profession (Ambari & Ramantha, 2017; Febriyanti, 2019), it is contrary with (Sartika, 2014) showing that working environment does not have any influence in career interest.

Student Interest in Taking Professional Certification in Accounting Field

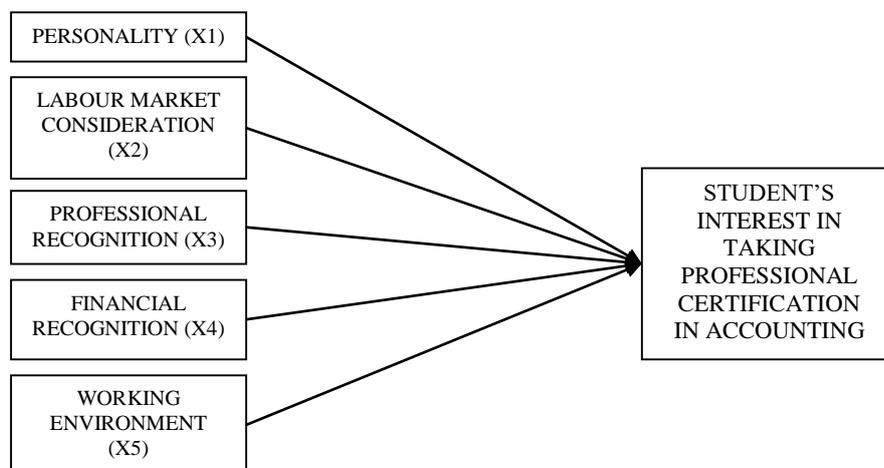
(Saat et al., 2018) argued that accounting students believe in the credibility of the accounting profession. Even so, they will not be significant without the existence of grittiness. Even when students have a vast interest in accounting. Grittiness is one of the primary factors pushing students to become qualified professional accountants (Aziz, Sidik, & Ibrahim, 2017).

Career interest emerges when someone considers a certain working field. Career choice is an individual

tendency to a particularly long career path include private orientation. The exciting development of someone changes over time (Wulandari, Dharmayana, & Suprpti, 2016). Thus, early-career mapping helps students decide the career stairs, and it will ease students in choosing a career in the future. There are many qualification certifications in accounting fields; one of them is to be a public accountant (Jaya et al., 2018).

The more prominent student's interests in loving a field, the higher the probability for them to take qualifications certification. It will result in their high interest in working in public accountant, tax consultant, company, government institutional, and stock exchange after graduating. In planning their career, students have considerations in taking accounting professional certifications. It is mentioned that financial recognition, professional training, professional recognition, and market consideration influence students' interest in choosing public accountants as their career choice (Jaya et al., 2018). Also, it has been stated that financial recognition, professional training, and social values have impacts on career choices, while professional recognition, working environment, working field consideration, and personality do not have influence (Sartika, 2014). On another research, it showed that labor market consideration, professional recognition, social values, and working environment, and personality have a positive influence and significantly impacts career choice as an auditor (Ambari & Ramantha, 2017). While it has been found that financial recognition, labor market consideration, family environment, personalities, professional recognition, and working environment have a significant influence on students' interest in choosing a career as public accountants (Febriyanti, 2019). This research is a replication from (Samium, 2017) where there are two variables, namely professional

2.2 Research Model



recognition and working environment with the research object is students from various economic faculty of higher education in Indonesia.

2. Methods

This research used a causal-comparative research method where the research depicts the relationship directly between independent and dependent variables besides measuring the relationship strength. This research is an ex post facto research in which the writers were collecting data after a phenomenon happened (Sudaryono, 2017). The fundamental principle of choosing this sample is by using a convenience sampling method where a group of individuals, elements, or phenomena already existed and can be used directly for research (Morissan, 2015). The sample used is students of higher education who fill out the questionnaire via <http://bit.ly/KuesionerSertifikasi> between January to July 2020. We use SPSS 25 to analyze the data with multiple regression analysis. The tests applied are descriptive statistics, data quality tests, standard assumption tests, and hypothesis tests.

2.1 Equation

$$Y = \alpha + \beta_1PS + \beta_2PPK + \beta_3PP + \beta_4PF + \beta_5LK + e$$

- Y : Student's interest in taking a professional certification in the accounting field (Y)
- α : constanta
- $\beta_1 - \beta_5$: regression coefficient
- PS : personality
- PPK : labor market consideration
- PP : professional recognition
- PF : financial recognition
- LK : working environment
- E : errors

3. Results and Discussion

3.1 Observation Results

This research was conducted in higher education institutions in Indonesia, with 255 respondents. Data collection was done from 3rd January 2020 to 21st February 2020 by using questionnaires online at <http://bit.ly/KuisisionerSertifikasi>. The data collected is

255, but there are only 250 questionnaires used as the rest were uncompleted. Below is the data collected specifically about the respondents' interest in having certification in the future. The respondents were 59 male participants and 191 female participants with the majority, 152 respondents, were between 18-20 years old.

Table 1. Respondents' Demographic Profile

Certification	Total	Percentage
Certified Public Accountant (CPA)	123	14%
Certified Internal Auditor (CIA)	84	10%
Certified Management Accountant (CMA)	48	6%
Certified Professional Management Accountant (CPMA)	57	7%
Information System Auditor (CISA)	30	3%
Chartered Financial Analyst (CFA)	63	7%
Certified Financial Planner (CFP)	42	5%
Financial Risk Manager (FRM)	41	5%
Certified Fraud Examiner (CFE)	20	2%
Certified Wealth Managers (CWM)	26	3%
Diploma in Internasional Financial Reporting (DipIFR)	25	3%
Bersertifikat Konsultan Pajak (BAP)	103	12%
Certified Pernyataan Standar Akuntansi Keuangan (CPSAK)	36	4%
Sertifikat Akuntansi Syariah (SAS)	74	9%
Ahli Akuntan Pemerintah (AAP)	57	7%
Chartered Management Accountant (CMA)	35	4%
Total	864	100%

3.2 Hypothesis test results

The data satisfied the assumption classic tests. By the reliability test it shows that the questionnaire is valid a. Statistic t-test result

and reliable with adjusted R-square was 21.4% to explain the phenomenon of the student's determinant in taking accounting's professional certification.

Table 3. t-Statistic Test Result

Model	Unstandardized Coefficients		Standardized Coefficient	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	6.310	2.074		3.043	.003
TPS	.488	.131	.241	3.728	.000
TPPK	.385	.135	.196	2.852	.005
TPP	.330	.120	.190	2.754	.006
TPF	-.200	.097	-.137	-2.058	.041
TLK	.116	.082	.091	1.424	.156

Based on table 3 the question in regression:

$$Y = 0,6310 + 0,488X1 + 0,385X2 + 0,330X3 - 0,200X4 + 0,116X5 + e$$

Notes:

Y : Student's interest in taking a professional certification in the accounting field

X1 : Personality
 X2: Labor market participation
 X3 : Professional recognition
 X4: Financial recognition
 X5 : Working Environment
 e : error

Hypothesis 1 Personality influence student's interest in taking a professional certification in the accounting field

Result of hypothesis 1 can be seen in table 3; the personality variable has a significant level of 0.000. It shows that there is significant influence between personality variables with students' interest in taking a professional certification in the accounting field. The higher the personality of the students, the higher the interest in taking a professional certification in accounting. Someone who has a good personality, have broad knowledge and particular skill able to face problems when they are assigned to do various workloads and tend to embrace new things to develop themselves (Cahyadi & Rikawati, 2019).

New mapping in deciding the career stage is essential for students, and it will ease students in having specialization in a profession they are keen on in the future. Based on respondent demography, student of the third to the seventh semester dominate in this research by age range of 18 to 23. It shows that students already prepared they early stage to choose the Faculty of Economics or Accounting major as a place to learn and already direct their future job by taking professional certification of accounting as the next step after graduating.

According to (Mulianto & Mangoting, 2014), by knowing the personality type of someone, hence it will help someone to direct their career path. Satisfaction and tendency to leave a job of one position depend on which level an individual already succeeds in matching their personality with a job.

From several pieces of research, it is found that personality significantly influences student's interest in choosing a career path as a public accountant (Febriyanti, 2019; Mulianto & Mangoting, 2014; Wicaksono, 2017). Nevertheless, this is contrary to the other research showing that personality is not influencing the career path choice (Samiun, 2017; Sartika, 2014).

Hypothesis 2 Labour Market Consideration toward student's interest in taking a professional certification in the accounting field

Result of Hypothesis 2 can be seen in Table 3, from the table the result is significant it shows that students who already map their career path will be more comfortable in deciding which profession they are going to do next. It shows that the higher the labor market consideration, the higher the students' interest in economic faculty in taking a certification in the accounting field. The opportunity of the accounting profession is tremendous, and every company needs accounting experts to take care of operational matters from availability level, security, and access from working time until pension. The larger the market labor, the bigger the opportunity of job vacancy availability.

Based on respondent availability in this research, there are professional certifications that become a favorite by students.

For instance, Certified Public Accountant (CPA), Bersertifikat Konsultan Pajak (BAP), Certified Internal Auditor (CIA), Sertifikat Akuntansi Syariah (SAS), Chartered Financial Analyst (CFA), Certified Professional Management Accountant (CPMA), Ahli Akuntan Pemerintah (AAP), Certified Management Accountant (CMA), Certified Financial Planner (CFP), Financial Risk Manager (FRM), Information System Auditor (CISA), Certified Wealth Managers (CWM), Diploma in Internasional Financial Reporting (DipIFR), dan Certified Fraud Examiner (CFE). It shows the higher motivation to take a professional certification in the accounting field for having more significant opportunities to career and evolve their career in a higher stage.

This study aligns with the study of (Primashanti et al., 2017) and (Wangarry et al., 2018), showing that labor market consideration influences the career choices of students as an accountant. This is contrary to the result of (Sartika, 2014) and (Samiun, 2017) showing that labor market consideration does not influence the career decision as a public accountant and non-public accountant. This is because of the limited number of working opportunities; hence they will accept anything as it is.

Hypothesis 3 Professional recognition influence toward students' interest in taking a professional certification in the accounting field

It has been proven that it significantly influences the students' interest in taking professional certification in the accounting field with a significant level of 0.006 in table 3. The higher the professional recognition toward a profession hence the higher the student's interest to take the career path. This is because professional recognition of a profession, even when someone holds a certification, they will gain more trust. Students who choose a profession in accounting will admit that they are gaining professional recognition from society or institutions as only those coming from the accounting field who able to a professional in accounting (Ambari & Ramantha, 2017). Professional recognition can make a work achievement to improve working quality and motivation in achieving a better career stage (Sartika, 2014). The opportunity is given to evolve themselves, improvement in career stage also admission from the professional world able to make students interested in taking a professional certification in the accounting field. This can be seen from the respondent demographic table; the respondent not only chooses one professional certification in accounting provided in this research but also choosing three to four certifications. From this, respondent have a massive interest in becoming a professional in the accounting field by taking a professional certification in the accounting field.

This research of (Jaya et al., 2018), (Wangarry et al., 2018), and (Ambari & Ramantha, 2017) mentioning that professional recognition impact in students interest in becoming a public accountant. This result in the higher professional recognition able to improve students' interest in becoming a public accountant, while research done by (Sartika, 2014) result showed that professional recognition does not influence the career choice.

Hypothesis 4 Financial recognition influence students' interest in taking a professional certification in the accounting field

From Table 3, it can be seen that financial recognition has a significant level of 0.041, where it means that there is a significant impact from financial recognition towards students' interest, I taking a professional certification in the accounting field.

Zainal et al. (2014) in (Mulianto & Mangoting, 2014) divide financial recognition into two, direct (wage) and indirect compensation (bonus). This policy based on each institution's regulation, usually by giving indirect compensation to motivate someone to have an excellent working performance. One might consider the financial recognition they might receive based on the responsibility of the work they do. The higher the financial recognition of a profession in accounting, the bigger the student's interest in choosing professional certification in the accounting field. This is because career development in accounting is valued as giving prosperity and seen a good profession in the social environment; hence it is suitable to be chosen as one of the prestigious professions based on the answer of respondents.

The result is suitable with the research done by (Jaya et al., 2018), (Febriyanti, 2019), (Wicaksono, 2017), (Samion, 2017), and (Sartika, 2014) showing that the existence of influence in financial recognition toward student's interest in becoming an accountant. However, the result is different compared to the one done by (Merdekawati & Sulistyawati, 2011), showing that student's perception toward financial factors does not impact the career choice for them as a public accountant or non-public accountant. So does the research was done by (Espa, 2016) and (Wangarry et al., 2018) showing that there is no significance from financial recognition toward career choice of accountant.

b. Statistic F-test result

Hypothesis 5 Working environment influence students' interest in taking professional certification in the accounting field

The result from hypothesis 5 is that there is no sign of the working environment to student's interest in pursuing professional certification in accounting.

Every job has a different risk, and this can form someone's behavior. In doing the job, someone will be given tasks in a limited time; hence they are demanded to control the situation and condition; hence the working environment be conducive. (Andersen, 2012) mention that the deadline was given to finish a working push accountant to control their working environment to be comfortable and quiet to work.

In the working environment, there will be level of competition among employees, and working pressure. Even so, not everyone like being pressured and having unstable working hour. This is because the working environment brings an enormous influence on someone's working performance.

Every organization in the working unit has different working culture where it cannot be personalized based on individual preference in relation to the challenges. Someone who likes ordinary activity tends to avoid it as they are comfortable already with the job. While the challenge lovers love works who can evolve themselves and like new things to add more experience during their career; hence, their interest can improve their career stage and social status.

Respondents' demography from the table above shows that the respondents are coming from active students where they are still looking for themselves, as well as looking for life vision who have not known the working environment better. In this stage, students still figure out about their future profession after graduating, working environment, working places, and so on. Hence, the working environment is not a big deal yet for them in taking it into account on their decision.

The results suitable with (Sartika, 2014) showed that working environment does not influence in choosing a career, different with the research done by (Ambari & Ramantha, 2017; Febriyanti, 2019) showed that working environment has insignificant influence toward students' interest in choosing a career.

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	662.548	5	132.510	14.566	.000 ^b
	Residual	2219.696	244	9.097		
	Total	2882.244	249			

a. Dependent Variable: TM

b. Predictors: (Constant), TLK, TPS, TPF, TPPK, TPP

The F Statistic result showed significant 0.000; hence it can be said that personality, labor market consideration, professional recognition, financial recognition, and the working environment simultaneously and significantly influence student's interest in taking a professional certification in the accounting field.

4. Conclusion

The outcome of this study is that personality, working environment considerations, professional recognition, financial recognition influence student's interest in taking a professional certificate in accounting. Meanwhile, the working environment does not influence the student's enthusiasm for pursuing professional accounting certification. For Indonesian students of higher education, it is expected for mind-mapping the purpose of life in an early stage, thus can preparing themselves earlier by doing life-support activities for fulfilling their purpose of lives encountering the next stage of life.

This study can further be developed by adding more respondents and enlarge the number of respondents by not limiting it to the accounting field for future research. Further, the next research might consider adding more variable which influences student's interest, namely social values, professional training, and others.

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