

## Determinants of Students' Interest in Pursuing a Career: The Role of Financial Rewards as a Moderating Variable

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Article Information	Abstract
Article History: Received: June 2024 Accepted: September 2024 Published: September 2024	Public accountants are very important to increase the credibility and transparency of financial information. This study was conducted to analyze the effect of professional recognition and labor market considerations on student interest in a career as a public accountant with financial rewards as moderation. The population in this study were 220 active students of the 2021 batch of Accounting Study Program at Haluoleo University. By using purposive sampling technique, a sample of 205 people was obtained. Data was obtained by causing an online questionnaire. Based on the results of the analysis, it was found that professional recognition and labor market considerations affect students' interest in a career as a public accountant. As a moderator, financial rewards can strengthen the influence of professional recognition and labor market considerations on student interest in a career as a public accountant.
Keywords: student interest, professional recognition, job considerations, financial rewards	
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### INTRODUCTION

Public accountants play an important role in ensuring credible and transparent financial information, making them one of the most strategic and important professions in the financial sector. In this context, a student would want to have a resume that matches their academic background while pursuing a degree at university (Sapariyah et al., 2020). It is important to understand students' perceptions of this profession as it can affect their career choices as well as the availability and quality of human resources in the field of Education (Riyanti et al., 2024).

The desire of accounting students to become an accountant is still very low. The hardest part of becoming a public accountant is actually the process that must be passed to become a professional accountant. This process starts from having to complete an undergraduate degree which takes between three to seven years. After that, they have to apply for the Professional Public Accountant (PPA) program, which takes between 9-24 months to complete, and the requirement to sit for the CPA (Certified Public Accountant) exam. Upon completion of the PPA, they will receive a degree as an accountant. They will then apply to the Ministry of Finance for a registration number, which takes 3-4 months from the start of professional education (Handayani, 2021).

Indonesia currently has approximately 265,000 active accounting students from 589 universities. World Bank data in 2014 shows that on average each year,

there are 77,330 accounting alumni from ASEAN member countries. As the first country to achieve the highest number of accounting undergraduate results, Indonesia accounts for 45% of all accounting undergraduate students in ASEAN. Every year, Indonesia is able to produce around 35,000 accounting graduates. This figure means that Indonesia has a great opportunity to become a nation with the highest level of professional integrity. However, only about 24,000 people are registered with IAI (Indonesian Accountants Association). From this figure, Indonesia clearly needs a mature strategy so that Indonesian Professional Accountants can continue to develop in the midst of the ASEAN Economic Community free market era (Ikatan Akuntan Indonesia (IAI), 2024).

As one of the important cities in Indonesia's development, Kendari City continues to show the development of industrial companies, agencies, and so on. In its development, in the city of Kendari, many public accountants are needed to anticipate the growth of the business sector. However, the number of auditors is still inadequate (Sekretariat Jenderal Kementerian Keuangan, 2024). PPK has recorded a list of KAPs that have a license from the minister of finance, namely only two KAPs that are active in Kendari City. From this list, it can be interpreted that the number of public accountants in Kendari City is not proportional to the growing business sector.

There are many factors that influence students in choosing their careers. The first factor is professional recognition. Stole (1976) said that students consider professional recognition when choosing a career as a public accountant. Dippa et al., (2020); Sapariyah et al., (2020) explain that professional recognition affects accounting students' interest in becoming a public accountant, but these results are not in line with Riyanti et al (2024) which states that accounting students' interest in deciding to choose a public accountant is not influenced by professional recognition.

The second factor is labor market considerations. This factor is of course interrelated with the opportunity to get a job in the future. Professions with wider job opportunities are certainly more attractive than professions with smaller job opportunities. Many students study accounting courses because they want to become an accountant (Kurniawan & Zulaikha, 2015). This is also driven by their assumption that the needs of companies and other organizations for the accounting profession are always increasing globally in the future. Labor market considerations affect accounting students' interest in becoming an accountant (Arismutia (2017); Suniantara & Dewi (2021)). Meanwhile, according to Dary & Ilyas (2017); Gersang (2024), labor market considerations do not affect accounting students' interest in becoming an accountant.

The concept of choice is related to motivation theory or expectancy theory, be it the choice of profession or other choices. An expert who initiated this theory was Victor Vroom in 1964. According to Stephen (2017) expectation theory or motivation theory is a person's tendency to act in a certain way, depending on the strength of the will or expectation that the attitude is based on a given outcome and interest for each person. This can be interpreted that a person's behavior is driven or motivated by what will be obtained in accordance with expectations. So it can be concluded that a person's career choice is determined by his expectations of the profession to be chosen, whether this profession is able to meet his needs and whether this profession makes him interested (Vroom, 1964).

Previous research has discussed many factors that influence students' interest in becoming an accountant. However, there are still inconsistencies in the results of existing research. This study develops research conducted by Puspitasari et al (2021) by adding the variable financial rewards as a moderator and at the same time being a novelty of this research. Laksmi & Al Hafis (2019) consider financial rewards as the main reason for individuals to work. A person's considerations in terms of financial rewards, such as salaries, wages, and incentives are made when choosing a career, especially in the public accounting profession (Rahayu & Abidin, 2023). Handayani (2021) research shows that financial benefits are ranked first among the important factors to consider when wanting a career. From this explanation, this research was conducted to see whether financial rewards can moderate the relationship between professional recognition and labor market considerations on students' interest in becoming a public accountant. This research is expected to motivate accounting students to pursue a career as a public accountant.

## RESEARCH METHOD

The population in this study were 220 active students of the Strata-1 Accounting Study Program class of 2021 at Haluoleo University. The sample selection technique used was purposive sampling. This is a sampling technique with certain considerations, so that the final sample size is 205 people and 190 questionnaires are obtained which are considered eligible. The type of data used in this study is quantitative data. The data used in this study are primary data obtained directly by researchers from original sources. Data obtained through observation and distribution of questionnaires. The data for this study were obtained directly from respondents, namely students of Haluoleo University majoring in accounting class of 2021.

### Variable Operations

Professional recognition (X1) in this study is defined as recognition of the achievements and abilities possessed by an accountant. This professional recognition is measured by opportunities for self-development, recognition of achievements at work and promotions (Mulianto et al., 2014). Labor market considerations (X2) are related to the amount of opportunity to work. This is measured by job availability, job security, career flexibility, and promotion opportunities (Asmoro et al., 2016; Setianto & Harahap, 2017; Andini & Amboningtyas, 2020). Financial rewards (Z) can be in the form of salary, bonuses or incentives and other benefits. This financial reward is measured by starting salary, salary increases, and bonuses and pension funds (Hermino, 2013; Susanto, 2017). Student interest in becoming an accountant (Y) is measured by personal interest, situational interest, and psychological self-interest in becoming a public accountant (Arifianto & Sukanti, 2014).

### Multiple Linear Regression

This analysis is carried out to determine the direction of the relationship between variables, whether they are positively or negatively related.

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

Description:

Y : Student interest in becoming a public accountant

- α : Constant
- X1 : Professional Recognition
- X2 : Labor Market Considerations
- β1, β2 : Independent variable regression coefficient
- ε : error

**Moderated Regression Analysis/MRA**

MRA (Moderating Regression Analysis) is used to test the hypothesis. The MRA test is used to control the influence of moderating variables through an analytical approach that maintains the integrity of the research sample. The MRA equation used in this study is:

$$Y = \beta_1 Z * X1 + \beta_2 Z * X2 + e$$

Description:

- Y : Student interest in becoming a public accountant
- A : Constant
- X1 : Professional Recognition
- X2 : Labor Market Considerations
- Z : Financial Rewards
- β1, β2 : Independent variable regression coefficient
- ε : error

**Coefficient of Determination (R<sup>2</sup>)**

The coefficient of determination (R<sup>2</sup>) is used to see the extent of the model's ability to explain variations in the dependent variable. The coefficient value ranges between 0 and 1. An R<sup>2</sup> value close to 1 means that the regression model can better explain the variation in the dependent variable (Ghozali, 2016).

**RESULTS AND DISCUSSION**

**Descriptive Statistical Analysis**

**Table 1.** Descriptive Statistical Analysis

<b>Descriptive Statistics</b>						
<b>Variable</b>	<b>N</b>	<b>Min</b>	<b>Max</b>	<b>Mean</b>	<b>Std. Deviation</b>	
Professional Recognition (X1)	190	3,75	4,50	4,2197	0,17651	
Labor Market Considerations (X2)	190	4,00	4,63	4,2909	0,12177	
Financial Rewards (Z)	190	4,00	4,67	4,3312	0,15065	
Interest in a Career as a Public Accountant (Y)	190	4,00	4,50	4,2431	0,14477	
Valid N	190					

Source: Data processed, 2024

Based on table 1, of the 190 respondents majoring in accounting at Haluoleo University on the variable student interest in becoming a public accountant has a minimum value of 4.00, a maximum value of 4.50 and a mean value of 4.24 so that it can be interpreted that the average of 190 respondents has an agreed perception.

Based on the results of descriptive statistical analysis of 190 respondents majoring in accounting at Haluoleo University, professional recognition has a minimum value of 3.75, a maximum value of 4.50 and an average value of 4.22 so it can be interpreted that the average of 190 respondents has an agreed perception.

Based on the results of descriptive statistical analysis of 190 respondents majoring in accounting at Haluoleo University on the variable job market considerations, the minimum value is 4.00, the maximum value is 4.63 and the mean value is 4.30 so it can be interpreted that the average of 190 respondents has an agreed perception.

Based on the results of descriptive statistical analysis of 190 respondents majoring in accounting at Haluoleo University on the financial reward variable, the minimum value is 4.00, the maximum value is 4.67 and the mean value is 4.33 so it can be interpreted that the average of 190 respondents has an agreed perception.

**Hypotesis Testing**  
**Multiple Linear Regression Analysis**

**Table 2.** Multiple Linear Regression Analysis Test Results

Model	Coefficients				Collinearity Statistics	
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance
	B	Std. Error	Beta			
Constant	0,791	0,361		2,190	0,030	
Professional Recognition (X1)	0,303	0,049	0,369	6.169	0,000	0,998
Labor Market Considerations (X2)	0,507	0,071	0,426	7,126	0,000	0,998

Dependent Variable: Y

Source: Data processed, 2024

Based on table 2, the relationship between the independent variable and the dependent variable can be formulated into the following equation.

$$Y = 0,791 + 0,303 + 0,507 + e$$

The constant value shows the value of Y if all independent variables (X) are 0. The constant value in the table above is 0.791 if the independent variable (X) is 0, then the value of the dependent variable (Y) is 0.791.

Professional recognition has a regression coefficient value of 0.303. This means that every one unit increase in professional recognition will increase the interest in becoming a public accountant by 0.303 assuming other variables remain. Because it is positive, there is a unidirectional relationship between professional recognition (X1) and students' interest in becoming public accountants (Y).

Labor market considerations have a regression coefficient value of 0.507. This means that every one unit increase in labor market considerations will increase

interest in becoming a public accountant by 0.507 assuming other variables remain constant. Because it is positive, there is a unidirectional relationship between labor market considerations (X2) on students' interest in becoming public accountants (Y).

### **Hypothesis testing results**

The results of hypothesis testing with multiple linear regression analysis show that professional recognition and employment considerations positively and significantly affect students' intention to become an accountant.

From the tests that have been carried out, the relationship between professional recognition and student interest in becoming a public accountant has a significance level of 0.000 less than 0.05. While the calculated t value is 6.169 greater than the t table of 1.653, then H1 is accepted. This shows that professional recognition has a significant and positive effect on accounting students' interest in a career as a public accountant. These results are in line with the research of Dippa et al., (2020); Sapariyah et al., (2020) which says that professional recognition affects accounting students' interest in a career as a public accountant. However, this result is not in line with Riyanti et al (2024) which states that accounting students' interest in deciding to choose a public accountant is not influenced by professional recognition.

With professional recognition, individuals will always develop. According to (Asmoro, et al, 2016), undergraduate accounting students who choose the public accounting profession assume that the profession they choose will provide many opportunities to develop and receive recognition for their professionalism.

This is able to increase student interest in becoming a public accountant will increase, because of the consideration that the public accounting profession can provide a professional recognition related to recognition of achievement (Dippa et al., 2020).

The relationship between labor market considerations and students' interest in becoming a public accountant has a significance level of 0.000 less than 0.05. While the calculated t value of 7.126 is greater than the t table of 1.653, it shows that there is an influence on the dependent variable, so H2 is accepted. This shows that labor market considerations have a significant and positive effect on accounting students' interest in a career as a public accountant. These results are in line with research by Arismutia (2017) dan Suniantara & Dewi (2021) who say that labor market considerations affect accounting students' interest in a career as a public accountant. Meanwhile, according to Dary & Ilyas, (2017) dan Gersang (2024) labor market considerations have no effect on accounting students' interest in a career as a public accountant.

Labor market considerations are considered when someone is about to jump into a career. Where labor market considerations are important to measure how the desired career opportunities. Before determining a career, students consider the job market of that career whether it is broad or not (Nurhalisa & Yuniarta, 2020).

The expected career is not a temporary career choice, but must be permanent until the worker retires (Heriansyah et al., 2016). Research conducted by (Heriansyah et al., 2016); (Seng & Arumugam, 2017) explains that labor market considerations are one of the factors that influence accounting students in choosing a career as a public accountant. Accounting students consider the availability of jobs and job

security when choosing a career because they think that maybe one day the career they choose today will not be the same in the future (Rahayu & Abidin, 2023).

**Determination Coefficient Test Results (R<sup>2</sup>)**

**Tabel 3.** Determination Coefficient Test Results (R<sup>2</sup>)

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
	0,576	0,332	0,325	0,11895	1,988

a. Predictors: (Constant), X2, X1

b. Dependent Variable: Y

Source: Data processed, 2024

From table 3, it can be seen that the R Square value is 0.332, this means that the independent variables in this study are able to influence the dependent variable by 33.2%, while the remaining 66.8% is influenced by other variables outside of this study.

**Moderated Regression Analysis/MRA**

**Tabel 4.** Moderation Regression Analysis Test Results

Coefficients <sup>a</sup>								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	Constant)	0,789	0,362		2,1770,031			
	X1	0,303	0,049	0.369	6,1340,000	0,992	1,008	
	X2	0,507	0,072	0,427	7,0700,000	0,986	1,014	
	X1.Z	0,310	0,085	0,257	3,9470,018	0,995	1,005	
	X2.Z	0,478	0,091	0,228	4,4570,001	0,985	1,015	

a. Dependent Variable: Y

Source: Data processed, 2024

$$Y = 0.789 + 0.310(X1 * Z) + 0.478(X2 * Z) + e$$

Financial rewards moderate the effect of professional recognition on student interest in a career as a public accountant. Based on table 4, it can be seen that the variable X1.Z has a significance value of 0.018 <0.05, so it can be concluded that financial rewards strengthen the effect of professional recognition on student interest in a career as a public accountant.

Financial rewards moderate the effect of labor market considerations on student interest in a career as a public accountant. From table 4, the X2.Z variable has a significance value of 0.001 <0.05. This shows that financial rewards strengthen the influence of labor market considerations on student interest in a career as a public accountant. The results of this study are in line with the research of Suyanto et al.,

(2024) who found that financial rewards strengthen the influence of labor market considerations on student interest in a career as an accountant.

One’s considerations in terms of financial rewards, such as salary, wages, and incentives are made when choosing a career, especially in the public accounting profession. Public accounting firms have their own way of paying their auditors. This salary difference is based on the number of client projects undertaken by public accounting firms (Januarti & Anis, 2020).

According to Suyono (2014), “financial rewards which are commonly called salaries are a benchmark for someone to see how a career has good value in career life. This is the reward given to employees for the work they have done during their career”. According to Andersen & Chariri (2012), “The amount of a salary can make someone want to do the job, because salary is something that someone wants as a reward for the work that has been done”. The type of award received is financial or money. So not a few students who have a career selection plan will see how financial rewards will be obtained in the career that will be determined to be chosen.

In some cases, public accountants can earn high salaries. However, many are also underpaid so that new accounting graduates prefer to become auditors in government agencies or companies (Supriyanto, 2013). Most auditors who work in public accounting firms quit their jobs due to low salaries. Their increasing personal needs cannot be met by their salaries. This reason sometimes encourages auditors at public accounting firms to leave and look for a better job (Rahayu & Abidin, 2023). This is a note for the future so that student interest in a career as a public accountant continues to increase.

**Determination Coefficient Test Results (R<sup>2</sup>)**

**Tabel 5.** Determination Coefficient Test Results (R<sup>2</sup>)

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.580 <sup>a</sup>	.336	.322	.11922	2.011

a. Predictors: (Constant), X2.Z, X1.Z, X1, X2  
 b. Dependent Variable: Y

Source: Data processed, 2024

From table 5, it can be seen that the R Square value is 0.336. This means that professional recognition, labor market considerations and financial rewards are able to influence the dependent variable by 33.6%, while the remaining 66.4% is influenced by other variables outside of this study.

**CONCLUSION**

Based on data analysis and hypothesis testing that has been carried out, it can be concluded that professional recognition and labor market considerations have a positive and significant effect on accounting students' interest in becoming public accountants. This means that the better the professional recognition and the greater the job opportunities, the more interest accounting students will have in a career as a public accountant. From the moderation regression test conducted, it can be concluded that financial rewards moderate the effect of professional recognition on



accounting students' interest in a career as a public accountant. This means that the existence of financial rewards can increase the effect of professional recognition on students' interest in a career as a public accountant. Financial rewards can also moderate the effect of labor market considerations on accounting students' interest in a career as a public accountant. This means that the existence of financial rewards can increase the influence of labor market considerations on student interest in a career as a public accountant.

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