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# FACTORS AFFECTING THE INTERESTS OF ACCOUNTING STUDENTS STUDY PROGRAM SELECTION CAREER PUBLIC ACCOUNTANTS

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## Abstract

This study aims to examine the factors that affect the interests of students of accounting for choosing their public accounting careers. This research was conducted specifically on that polytechnic colleges and universities Batam, Riau Archipelago. The data collection is done by using a questionnaire to the respondent. This study tested the validity and reliability test, classic assumption test and multiple regression analysis test. This study is the financial reward positive and significant impact on student interest in choosing a public accountant, professional training positive and significant impact on student interest in choosing a public accountant, professional recognition positive and significant impact on student interest in choosing public accountants, social values influence positive and significant impact on student interest in choosing a public accountant, the working environment positive and significant impact on student interest in choosing a public accountant, consideration of labor market positive and significant impact on student interest in choosing a public accounting, and personnel positive and significant impact on student interest in choose a public accountant. Limitations of the study is a special student majoring in accounting. As for the implications and suggestions for future research is the sample size was increased to enable obtain more accurate data, add another variable or using references other variables that influence the selection of career public accountant.

**Keywords:** financial rewards, professional training, professional recognition, social values, work environment, labor market considerations, personnel, and public accounting career choice.

## 1 Introduction

One important aspect in the life of an adult human is a career, whenever and wherever they are. The accuracy of determining and selecting a career becoming an important point in the course of human life, and therefore contribute greatly to a person's career self and the core of the basic values and purpose of one's life. Selection of appropriate career interests and talents of a person is an initial stage in the formation career. Has a

promising career is something to make the hopes and dreams of each student. A student with careers that aspire to be able to obtain what one wants.

Students graduate of public universities and private universities can take part in the world of work according to their interests to be chosen careers. Practice today's business requires not only academic skills, students are expected to have skills beyond

academic skills such as knowledge of the outside and soft skill students who did not get into college. In order to achieve these objectives, the design of accounting education should be relevant to the world of work, especially the world of work for accounting.

Mindset in society that accounting graduates should be a career in accounting, shipping teknik graduate student career in the field of shipping in the future, graduates of teacher training should be a teacher, nursing graduates have to be a nurse. Being one of the factors the lack of insight and interest for accounting students to seek other career opportunities besides widened accountant.

Many accounting students to choose a career when they graduate from public universities and private colleges. Three years or more is in the educational environment does not always make them understand what they want to do. Even worse if they had not been engaged in the world organization. The less thing they know, they have two choices in the determination of his career, the first is menceptakaan own job or self-employed, while the second is looking for work as an employee.

High level of competition and even mungkin level of ability and expertise of each different students they would not rule out a career in accounting more may still be associated with such an entrepreneurial finance, financial consultants, and others.

According to Law No. 5 of 2011, which states that non-accounting graduates can work as long as the public accountant certification exam. This means that it can threaten the graduates majoring in accounting, in which to be a public accounting of their graduates from accounting majors have to compete with graduates of non-accounting majors. This is because the growth of public accountants in Indonesia is very slow. Until now Indonesia is very understaffed professional public accountants.

Factors that affect the interests mahasiswa accounting

in public accounting career selection interesting to study because by knowing students interested in career options, it can be seen why the chosen career. Accounting education can plan an appropriate curriculum with the demands of work, so if the student has graduated or is expected to pass more easily customize its capabilities with the demands of the job. Moving on from this, the researchers intend to apply for the title of the thesis about "FACTORS AFFECTING THE INTERESTS OF ACCOUNTING STUDENTS STUDY PROGRAM SELECTION CAREER PUBLIC ACCOUNTANTS".

## **2 Theoretical Foundations**

### **Theory of Expectations**

This theory is one theory that explains the motivation. Expectations theory is the strength of a tendency to act in a certain way depending on the strength of an expectation that this will be followed by the existing results and the attractiveness of that outcome to the individual. Based on this theory can be explained that the workers will get the urge / motivation to give maximum effort when convinced that these efforts will result in good ratings for their performance, which in the end they will get the rewards for their good performance such. Good performance ratings would encourage organizational rewards such as bonuses, the increase in financial award / salary or promotions. And the benefits are going to meet personal objectives worker (Victor Vroom, 1964).

At the onset dasarnya personal motivation fueled by the hope that is in a person to obtain a hope that they want. Similarly, in the course of one's career in selecting the desired profession there is hope and motivation needed to achieve it as a complement.

### **Theory of Needs**

This theory uses a pyramid as props to visualize his ideas about the need hierarchy theory. Humans are motivated to meet the needs of life. Those needs have a level or hierarchy, ranging from the lowest (basic character / physiological) to the highest

(self-actualization) (Maslow, 1943).

### **Accounting Student Career Interests**

Said interest is high liver tendency towards something, concern, joy. Interest is a process that remains to pay attention and focusing on something that interested him with feelings of pleasure and satisfaction. Interest is a mental device that consists of a mixture of feelings, hope, conviction, prejudice, fear or other trends that directs individuals to a certain thought (Indonesian, 2008).

Graduates majoring in accounting do not have to worry about not getting a job, because the job is a job that is most needed by the company, but even required by many companies does not mean that accounting graduates to easily get jobs, because of intense competition vacancies public accountant for considering majors the accounting department is one of the favorites, so there will be many accounting graduates who will compete in the workforce.

### **Public Accounting Profession**

Public accountants or auditors are accountants who work at public accounting firms. This type of work that can be performed by a public accounting firm is the examination of financial reports and consulting in the field of finance.

Profession Public Accountant stated that the rise and growth of the public accounting profession in a country is in line with the development of various types of enterprises and various forms of legal entities in the country. Companies need capital (funds) for carrying out their profession. Capital (funds) can be derived from the internal company (the owner) and the external company (investors and loans from creditors). Therefore, the financial statements required by the two parties in decisions related to the company (Mulyadi, 2002).

### **Career in Public Accounting Firm**

Public accountant is a profession that sells services to

the general public, especially in the field of examination of financial statements presented client. Examination of the financial statements are intended to meet the needs of the company's internal and external company (creditors, investors, potential creditors, potential investors, government agencies, and community). In reality, public accountants carrying out four main types of services, namely attestation, taxation, management consulting and accounting services and bookkeeping.

### **3 Literature Review**

The goal of working capital management is to maintain the optimum balance on the account receivables, payables, and inventory which has influence on the performance of the company [6]. In maintaining that balance, the company did not reach the risk of short-term bonds that are part of current money and avoid excessive investment in assets and the company's activities.

The test results show empirical evidence that students' perceptions of financial factors do not influence in the selection of their career as a public accountant or non accountants, professional training has a significant influence on career choice, their influence on the perception of professional recognition in a career field of accounting, the perception of values social values influence in choosing a career public accountants, the perception of the work environment does not have a significant effect on the selection of a career accountant, consideration of the labor market does not have significant influence in the choice of a career as an accountant, and variable personality no significant effect on career choice (Dian & Ardian, 2011).

Students of high academic achievement are relatively less likely to choose entrepreneurship as a career and as such, it is suggested that a more entrepreneurial education should be embedded into the curriculum. This will help increase the number of high quality of entrepreneurs educated in Malaysia (Mohamad, Lim,

Yusof, Kassim, and Abdullah, 2014).

Dynamic approach adopted in this work to study the psychosocial processes involved in the definition of entrepreneurial career helps to understand the interests of young people in the entrepreneurial process. This study has shown that the willingness to have an important role in binding the individual commitments to ambitious career goals (Ilouga, S. N., Mouloungni, A. C., and replied, J. M, 2014).

Based on a sample of students of Canada, noting for several reasons. First, the sample of students, based on the educated, is an important source of managerial and technical workers and represent the future workforce. Therefore, the findings reported here can inform employers on how best to attract and engage the next generation of skilled workers. Second, for at least a quarter of the respondents, there seems to be a good person-organization fit between career goals, aspirations, and a selection of work / life and characteristics of government services and public works. This is encouraging given the projected shortage of skills, and the government will have to compete with private sector employers in the war for talent. Third, public sector employers who want to expand the pool of potential recruitment advised to consider the factors respondents would prefer private sector employment find becomes attractive. For example, the government needs to pay attention to the wishes of the students' for the job interesting and challenging and international opportunities and made it clear that the government does not offer such an opportunity. This same group also stressed the importance of actively recruiting on campus to attract younger workers to consider careers in public service (Eddy S. W. Ng 'and Charles W. Gossett, 2013).

The ability of self-regulation and suitable career decision-making situations. Such capabilities allow adequate career choice and consequently facilitate happiness with this decision. The results showed the effect of making independent decisions on the main

career options associated with great satisfaction, that shows the role of regulation in the ability to choose a satisfactory academic field that can lead to work-related. Despite some limitations, this study has made theoretical contributions to understanding the relationship between the independent decision-making, fit, and satisfaction with the career path and the main career options related Eun, H., Sohn, Y. W., & Lee, S. (2013).

#### 4 Hypothesis Development

Financial award is a reward in the form of currency values are usually given as a form of remuneration in return for the provision of services, energy, effort, and benefits a person in a bond job. Astami (2001) showed that there was no difference with regard to the salary factor in choosing the fields of professions both initial and long-term salary. They are more amenable to earn high starting salaries. Kunartinah (2003) also showed that the selection of a career high priority to the first salary either on a career as a public accountant and non-CPAs. Based on the above explanation, formulated a hypothesis that:

**H1:** Financial reward positive influence on the selection of male and female students accounting career as a public accountant.

Professional training is a preparation and training that must be done before starting a career, not just the professional training is also training provided in order to increase the capabilities and expertise of a professional. Rahayu (2003) shows a career as a public accountant is considered more likely to require vocational training to enhance the professional capabilities and gain work experience is varied, while the company's accountant and government accountants consider that vocational training is less necessary, while for accounting educators students consider not requiring job training, so varied work experience gained fewer than a career as an accountant companies and governments. , Based on the above explanation, formulated a hypothesis that:

**H2:** Professional training has positive influence on the selection of male and female students accounting career as a public accountant.

Professional recognition is a form of ratings and awards in various forms of recognition of performance or the efforts of someone who is considered satisfactory. Professional recognition is matters relating to the recognition of an achievement or ability. Recognition of this profession include the possibility of working with other professions, the chance to grow and recognition of achievement. Wijayanti (2001) that the professional recognition is not considered students in choosing a profession for students assume that the type of profession they choose definite recognition of the accounting profession, so in this case there are no differences of perception about professional recognition among students who choose the profession of public accountants, accountants companies, accounting educators, and government accountants. Based on the above explanation, formulated a hypothesis that:

**H3:** Professional Recognition positive effect on career choice of students and mahawiswi accounting as a public accountant.

Social values is the value associated with the environment, how a person interacts with others, which is done to demonstrate capabilities. The social value related to the public's view of the students chosen career. It is clear that \ eventually others provide an assessment of the work environment and the capabilities of the individual in question. Wijayanti (2001) revealed that social values are not considered in the choice of profession is the prestige of the work and cooperation with experts other fields, while being considered by accounting students in choosing a profession which include: the opportunity to interact, personal satisfaction, the opportunity to run a hobby, and attention individual behavior. Based on the above explanation, formulated a hypothesis that:

**H4:** Social values positive effect on career choice of students and mahawiswi accounting as a public

accountant.

Work environment related to the condition of a job that includes karakteristik and burden - the burden resulting from the work. Conditions or atmosphere contained in an employment impact in the performance of workers. Widyasari (2010) revealed that a career as an accountant educators work more regularly than any other career. Career as a government accountant regular work routine Yasng slightly higher than the company's accountants. Considered a career as a public accountant career type of work is not routine, more attractive and many challenges can not be quickly resolved. Environmental works almost the same with the accountant educators working environment. Based on the above explanation, formulated a hypothesis that:

**H5:** The working environment has positive influence on the selection of male and female students accounting career as a public accountant.

Consideration of the labor market was the view of various aspects of a person's views on how well the value and opportunities of a job. Consideration of the labor market (job market consideration) include, full employment, job security, career flexibility, and promotional opportunities. Job security is one consideration in choosing a career person and have a career that will survive long enough period of time. Considering the case of termination of employment or layoff, career career will be expected not temporary, but should be able to continue until eventually someone will retire. Rasmini (2007) revealed that students consider a career as a public accountant is able to provide job security is guaranteed. Based on the above explanation, formulated a hypothesis that:

**H6:** Consideration labor market positive effect on career choice of students and mahawiswi accounting as a public accountant.

Personnel is the whole way in which an individual reacts and interacts with other people and showed a pattern of behavior that is relatively stable and

consistent internal state that describes the tendency of a person's behavior. Wicaksono (2011) revealed that students who choose a career as a public accountant, accountant educators, accountants and accounting educators assume the company chosen career does not reflect the personality he has. Based on the above explanation, formulated a hypothesis that:

**H7:** Personnel positive influence on the selection of male and female students accounting career as a public accountant.

## 5 Research Method

### Types and Sources of Data

The method used in this research is the method kuantitatif. The quantitative method is derived by processing the data obtained and translated in the form of figures that show the answers of respondents to the discussion of the study. Type of this research use descriptive research that explain or describe the nature of the situation. The working process in this study a collection and compilation of data. Once the data is collected and the analysis and interpretation of these data are useful as helping to make decisions and choose the best alternative to solve problems in order to answer the problem formulation in the study.

### variable operationalization

#### Dependent Variable

The dependent variable used in this research is accounting student interest in choosing a career as a public accountant.

#### Independent Variable

In this study, the independent variables were used that factor financial rewards, professional training, professional recognition, social values, work environment, market considerations kerra and personnel.

### Location and Research Object

The location was chosen in this study were accounting students who are performing the education in

Universities and Colleges namely STATE POLYTECHNIC BATAM with students majoring in accounting Prodi as many as 310 students and colleges RIAU Islands-with students majoring in accounting Prodi as many as 494 students. So a total population of 804 students.

### Sample Size Determination Techniques

Determination of the number of samples the researchers took samples of public universities and private colleges. Using the formula, according to Slovin formula is as follows:

$$n = N / (1 + Ne^2)$$

Information:

n: Number of Samples

N: Population

e: Margin of Error Maximum, which is the maximum level that can ditolerer (determined 5%).

Based on the formula Slovin, the number of samples in this research are:

$$n = 804 / (1 + 804 \times 0.05^2)$$

$$n = 840 / 3.01$$

$$n = 267 \text{ respondents.}$$

### Data collection technique

Data collection techniques in this study are primary data. Primary data is data collected by the individual or directly via its object. The data collection is usually done by distributing questionnaires to research objects and filled directly by the respondents.

Results of testing the questionnaire using Likert scale with five points will then be tested for validity and reliability of the variables.

### Data Processing Techniques

Before the data processing steps that need to be done is the first, namely editing process re-examine the entire data quality is to check the completeness, consistency, uniformity, and the relevance of the data. In other words, the process is to determine whether there is an error in charging or not. Second, the tabulation is

the process of converting all of the answers received in the form of numbers and compile the data into the form of tables, so that data can be used in this study. Third, coding that the coding is a way to give a specific code to a wide range of answers to a questionnaire to be grouped in the same category and the latter, a grouping of statistical data that is processing statistical data using SPSS version 22 computer assistance.

### Research Model

This study using multiple regression analysis (Multiple Regression Analysis) in order to determine how the influence of the independent variables (factors that affect student interest in accounting) to the dependent variable (choosing a career as a public accountant).

As for the multiple linear regression model as follows:  

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_6 X_6 + \beta_7 X_7 + e$$

Where :

- Y = Election career as a public accountant
- $\alpha$  = constant (Y value if the value of X = 0)
- $\beta_1, \beta_2, \dots, \beta_7$  = regression coefficient of X
- e = Error / Residual
- X1 = financial Choice
- X2 = working environment
- X3 = professional training
- X4 = Professional Recognition
- X5 = Social Value
- X6 = Consideration labor market
- X7 = Personality

In the analysis and processing of data, some tests which includes test data quality, the classical assumption and hypothesis testing.

## 6 Results and Discussion

### A. characteristics of Respondents

The object of research used by the researchers is that State Polytechnic College and the University of Riau islands of Batam. Based on these criteria, samples that

can be used by investigators in this research were 267 respondents who can be seen in Table 4.1 below:

**Table 4.1 characteristics Data**

Information	Amount
Questionnaires were distributed	267
Questionnaires were not returned	0
Questionnaires were processed	267

Source: Data processed

### B. Hypothesis testing

#### Multiple Linear Regression Analysis

##### Simultaneous Test (Test F)

Simultaneous test (F test) was used to examine jointly the significance of the effect of variable financial rewards, professional training, professional recognition, work environment, social values, consideration of the labor market and the personality to variable accounting student career choice. This test method using a statistical test Fisher (F test) at confidence level of 0.05. Criteria testing is to compare the F-count the F-table which can be determined by calculating the DF1 (the total amount of variable-1) = 8-1 = 7, and DF2 (nk-1) = 267-7-1 = 259 (n is the amount of data and k is the number of independent variables), so that the F-table obtained from statistical tables is equal to 2.045. If the F-count > F-table then Ho is rejected, and if the F-count ≤ F-table, then Ho is accepted.

##### The coefficient of determination (R<sup>2</sup>)

The coefficient of determination (R<sup>2</sup>) refers to the ability of the independent variable (X) in explaining the dependent variable (Y). R value determination coefficient ranges between 0 (zero) to 1 (one). Then the results obtained from this study correspond in Table 4.9 are:

Furthermore, the test results also show the value of R Square of 0.335, meaning that the percentage contribution of variables influence financial rewards, professional training, professional recognition, work environment, social values, consideration of the labor market and personality to the selection of a career as a

public accountant is at 33, 5%, while the remaining 66.5% is influenced by other variables not included in this model.

#### **Partial Test (t test)**

T test (partial test) is used to determine whether partial variable financial rewards, professional training, professional recognition, work environment, social values, consideration of the labor market and significantly influential personality or not the election variable career as a public accountant. Testing criteria used is by comparing t arithmetic with t-table based on a significance level of 0.05 and 2 sides with degrees of freedom  $df(k n-1) = 267-7-1 = 259$  (n is the number of data and k is the number of independent variables), so the t-table obtained from statistical tables is equal to 1.6508. If t arithmetic  $\leq$  t table then Ho is accepted, whereas if t count  $>$  t-table then Ho is rejected.

Based on the value of the constant and the regression coefficients in the table above 4:17, known multiple linear regression equation as follows:

$$Y = 7,610 + 0,022X1 + 0,187X2 + 0,416X3 + 0,089X4 + 0,351X5 + 0,283X6 + 0,470X7 + e$$

#### **Choice to Influence Election Financial Accounting Students Career as a Public Accountant**

Based on the results of hypothesis testing, found that financial rewards variable (X1) has a t-count value is smaller than t-table (0.2680  $<$  1.6508). This indicates that the variable financial award partial influence on the selection of a career as a public accountant or in other words, the hypothesis (H1) is received (supported). This is supported by the answers of many students who choose statements agree and strongly agree on indicators of public accounting profession is able to provide high starting salaries. So it can be concluded that students who choose the public accounting profession consider financial reward factor in the selection of student career. The higher financial reward / salary given the higher the student's interest in choosing a career as a public accountant.

The results are consistent with research conducted by Astami (2001) which showed that there was no difference with regard to the salary factor in choosing the fields of professions both initial and long-term salary. They are more amenable to earn high starting salaries.

#### **The influence of the Electoral Professional Training Career as Certified Public Accountants Accounting Students**

Based on the results of hypothesis testing, found that professional training variable (X2) has the value t count larger than t-table (1.5160  $<$  1.6508). This shows that the professional training variable partial influence on the selection of a career as a public accountant by accounting student or in other words, the hypothesis (H2) is supported. This is supported by the answers of many students who choose statements agree and strongly agree on the indicators need job training before starting work. So it can be concluded that students choose public accounting profession to consider the factor of professional training in the selection of student career.

The results are consistent with research conducted by Rahayu (2003) showing career as a public accountant is considered more likely to require job training to enhance the professional capabilities and gain work experience varied.

#### **The Influence Of The Electoral Career Professional Recognition Accounting Students For Public Accountants**

Based on the results of hypothesis testing, found that professional recognition variable (X3) has the value t count larger than t-table (3.7430  $>$  1.6508). This indicates that the variable partial professional recognition has no effect on the selection of a career as a public accountant by accounting student or in other words, the hypothesis (H3) are not supported. This is not supported by the answers of many students who choose statements disagree and strongly disagree on

the indicator if there is recognition of achievement. So it can be concluded that students who choose the public accounting profession does not consider professional recognition factor in the selection of student career.

The results are consistent with research conducted by Wijayanti (2001) that the professional recognition is not considered students in choosing a profession for students assume that the type of profession they choose definite recognition of the accounting profession, so in this case there are no differences of perception regarding the recognition of professional among students who choose the public accounting profession.

#### **Influence of Social Values to Selection Accounting Students Career As a public accountant**

Based on the results of hypothesis testing, found that variable social values (X4) has a t-count value is smaller than t-table ( $1.1790 < 1.6508$ ). This indicates that the variable values of social partially influence on the selection of a career as a public accountant by accounting student or in other words, the hypothesis (H4) is received. This is supported by the answers of many students who choose statements agree and strongly agree on more indicators provides an opportunity to conduct social activities. So it can be concluded that students choose public accounting profession to consider the factor of social values in student career selection.

The results of this study are not consistent with research conducted by Wijayanti (2001) revealed that social values are not considered in the choice of profession is the prestige of the work and cooperation with experts other fields, while being considered by accounting students in choosing a profession which include: the opportunity to interact, personal satisfaction, the opportunity to run a hobby, and attention to individual behavior.

#### **Work Environment Influence on Career Selection Accounting Students For Public Accountants**

Based on the results of hypothesis testing, found that the work environment variables (X5) has the value t count larger than t-table ( $5.5480 > 1.6508$ ). This shows that the work environment is partially no significant effect on the selection of a career as a public accountant by accounting student or in other words, the hypothesis (H5) are not supported. This is not supported by the answers of many students who choose statements disagree and strongly disagree on existing indicator work pressure to achieve perfect results. Despite their perceptions of the work environment is very varied, students still choose the public accounting profession as the election of his career, is what makes the work environment does not affect the election of student career as a public accountant. So it can be concluded that students choose public accounting profession does not consider the work environment factors in the selection of student career.

The results are consistent with research conducted by Widyasari (2010), which revealed that a career as a public accountant is considered career type of work is not routine, more attractive and many challenges can not be quickly resolved.

#### **Job Market Considerations Influence on Career Selection Accounting Students For Public Accountants**

Based on the results of hypothesis testing, found that the consideration of labor market variables (X6) has the value t count larger than t-table ( $2.3780 > 1.6508$ ). This indicates that the variable partial consideration of the labor market does not affect the election of a career as a public accountant by accounting student or in other words, the hypothesis (H6) are not supported. This shows that the work environment is partially no significant effect on the selection of a career as a public accountant by accounting student or in other words, the hypothesis (H5) are not supported. This is not supported by the answers of many students who choose statements disagree and strongly disagree on the security indicator works is guaranteed (not easy in layoffs). Despite their perception of the consideration

of the labor market varies greatly, students still choose the public accounting profession as the election of his career, is what makes the work environment does not affect the election of student career as a public accountant. So it can be concluded that students choose public accounting profession is not considered a factor in the selection of the job market pertimbangan student career.

The results of this study are not consistent with research conducted by Rasmini (2007), which revealed that students consider a career as a public accountant is able to provide job security is guaranteed.

### **Effect of Election Operations to Accounting Students Career As a public accountant**

Based on the results of hypothesis testing, found that personality variable (X7) have a t-count value is smaller than the value t table ( $1,390 < 1.6508$ ). This suggests that personality variables partially influence on the selection of a career as a public accountant by accounting student or in other words, the hypothesis (H7) is received. This is supported by the answers of many students who choose statements agree and strongly agree on the indicators reflect someone personnel who work professionally. So it can be concluded that students who choose the public accounting profession personnel consider factors in the selection of student career.

The results are consistent with research conducted by Wicaksono (2011) revealed that students who choose a career as a public accountant considers chosen career does not reflect the personality he has.

## **7 CONCLUSIONS**

Based on the results of research and discussion that has been stated in the previous chapter, it can be deduced as follows:

1. Simultaneously factor financial rewards, professional training, professional recognition, work environment, social values, consideration of the labor

market and personalities together to have a significant influence on the selection of a career as a public accountant by accounting students Batam Polytechnic College and University of Riau Islands.

2. Partially factor financial rewards, professional training of social values, and personnel have an influence on the selection of a career as a public accountant by accounting students at the College of Batam Polytechnic and the University of Riau Islands. While professional recognition factor, the working environment and labor market considerations have no influence on the selection of a career as a public accountant by accounting students at the College of Batam Polytechnic and the University of Riau Islands. To determine the effect of variable working capital on profitability, testing was conducted using data processing equipment evIEWS 7.0. The results showed that a variable number of days in accounts receivable significant negative effect on the variable return on assets. This means that the longer the company's receivables repaid, the smaller the profitability of the company. These results are consistent with the results of research by DELOOF (2003), Gama (2015), and Garcia-Teruel and Martinez-Solano (2007) who found the influence of the number of days in receivables on return on assets.

The percentage of contribution of variables influence financial rewards, professional training, professional recognition, work environment, social values, consideration of the labor market and personalities together on the selection of a career as a public accountant by accounting students at the College of Batam Polytechnic and the University of Riau Islands amounted to 33.5%, while the remaining 66.5% is influenced by other variables not examined.

### **Limitations and Suggestions**

Limitations of this study only used a questionnaire as a research instrument, so that the conclusions drawn based solely on data collected through questionnaires.

Respondents were used in this study only students from the Department of Accounting at the College of Batam Polytechnic and the University of Riau Islands, so that the results can be generalized widely lacking.

Advice for students is the Student Accounting Studies Program at the College of Batam Polytechnic and the University of Riau Islands majority is not interested in a career become Certified Public Accountants, to know the results of this study should be the level of student interest in Accounting Studies for a career into a Public Accountant needs to be improved, by searching information through mass media and electronic media such as the internet, newspapers, books that discussed the public accounting profession as well as a seminar with the theme of the public accounting profession. Increased student interest in accounting is expected to increase the number of public accountants in Indonesia which is still classified as in low numbers.

For program accounting studies that need to be improved facilities and infrastructure that supports learning practices of students especially the practice became Public Accountant by working with the public accounting firm located in Batam so that there are internship opportunities for students of Accounting in KAP Batam, in order to affect the interests Students Accounting Studies at the College of Batam Polytechnic and the University of Riau Islands.

For further research is recommended to learn more about the profession of Certified Public Accountants, so as to identify and determine other factors. Factors that are likely to be added is the influence of family environment factors, determinants of educational background and factors of the students.

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