

Determinants of Accounting Students' Interest in Public Accounting Careers: Knowledge and Self-Efficacy

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ABSTRACT

Introduction/Main Objectives: This study aims to examine the effect of accounting knowledge, financial rewards, and labor market considerations on accounting students' interest in pursuing a career as a public accountant, while considering the moderating role of self-efficacy. **Background Problems:** The study is motivated by the growing demand for competent public accountants in response to increasing requirements for financial transparency and accountability, whereas students' interest in choosing this profession remains varied. **Novelty:** This research investigates self-efficacy as a psychological factor that may strengthen the relationship between career-related factors and students' intention to become public accountants. **Research Methods:** A quantitative approach was employed using a survey method involving 100 accounting students from several universities in Salatiga, selected through purposive sampling. Data were collected through questionnaires and analyzed using Partial Least Squares–Structural Equation Modeling (PLS-SEM) with SmartPLS 4.0. **Finding/Results:** The findings reveal that accounting knowledge, financial rewards, and labor market considerations have a positive and significant effect on students' interest in pursuing a career as a public accountant. Furthermore, self-efficacy significantly moderates the relationships between accounting knowledge and career interest, and between labor market considerations and career interest. However, self-efficacy does not moderate the relationship between financial rewards and students' interest in becoming public accountants. **Conclusion:** This study concludes that academic, economic, and employment-related factors are important determinants of students' career intentions, while self-efficacy plays a crucial role in strengthening students' confidence in choosing a career in public accounting.

Keywords: accounting knowledge, financial rewards, labor market considerations, self-efficacy, career intention, public accountant.

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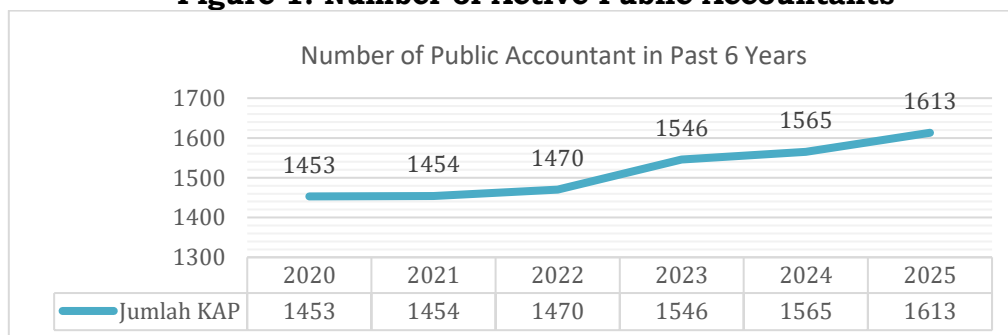
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INTRODUCTION

The public accounting profession plays a crucial role in maintaining the credibility of financial statements and enhancing the transparency and accountability of an organization's financial information (Erawati and Welan, 2022; Rosalina et al., 2020). Through an independent audit process, public accountants issue opinions on the fairness of financial statements so that they can be trusted by various stakeholders (Fauzi & Hardiningsih, 2024; Marsintauli et al., 2022). Therefore, the presence of public accountants is crucial to supporting the implementation of good corporate governance.

As business activities expand and demand for transparency in financial reporting increases, the need for public accountants in Indonesia is also rising (Murdiawati, 2020; Susanti et al., 2019; Sutapa et al., 2023). However, not all accounting students are interested in pursuing a career as a public accountant after completing their college education. This indicates that students' career interests are influenced by various factors that shape individuals' perceptions of a profession (Cahyaningrum, 2024; Elviadmi et al., 2022; F. Handayani, 2021).

Figure 1. Number of Active Public Accountants



Source: Center for Financial Professional Development (PPPK) (2025)

According to information published on the website of the Center for Financial Professional Development (PPPK) of the Ministry of Finance of the Republic of Indonesia, as of May 4, 2025, there were 1,613 active public accountants licensed by the Ministry of Finance. Figure 1.1 shows that the growth in the number of active public accountants in Indonesia over the past six years has not been particularly significant. This number remains very small compared to Indonesia's population, which, according to data from the Central Statistics Agency as of June 30, 2024, was approximately 281 million (Central Statistics Agency, 2024). This situation indicates that the availability of public accountants in Indonesia is still not commensurate with the demand for audit and accounting services, given the development of the business world and the national economy.

In addition, as of May 4, 2025, there were 690 active Public Accounting Firms (KAP) (Center for Financial Professional Development, 2025). According to the Indonesian Institute of Public Accountants (IAPI), 355 Public Accounting Firms (KAP) are located in Jakarta, the highest number in Indonesia. In addition to Jakarta, satellite cities such as Karanganyar, Klaten, Semarang, and Surakarta also have Public Accounting Firms (KAP), as shown in the table below detailing the number of Public Accounting Firms (KAP) in the Central Java region.

Table 1. Number of Public Accounting Firms in Central Java

City/Regency	Number of Public Accounting Firm
Karanganyar	1
Klaten	1
Semarang	33
Surakarta	7
Total	42

Source: IAPI Directory (2025)

According to the 2025 Directory (IAPI), there are 33 (KAP) in Semarang. This figure indicates that more than 70 percent of (KAP) in the Central Java region are located in Semarang. This data indicates that career opportunities for public accountants in Central Java are relatively abundant, particularly in Semarang.

Nevertheless, the sustained availability of public accountants faces serious challenges regarding the profession's succession. Data from the Center for Financial Profession Development (PPPK) of the Ministry of Finance of the Republic of Indonesia, as of May 25, 2023, shows that public accountants are currently predominantly in the 40–49 age group, accounting for 30.6%, and the 50–59 age group, accounting for 28.5%, while the proportion of younger public accountants is relatively low. This situation indicates that interest among the younger generation—particularly accounting graduates—in pursuing a career as a public accountant remains relatively low or has not yet reached its full potential (Budiandru, 2021; Depp & Setiawati, 2025; P. Handayani et al., 2023).

On the other hand, every year, universities in Indonesia produce a large number of accounting graduates. However, not all of these graduates choose to pursue a career as public accountants. This phenomenon indicates a gap between the needs of the public accounting profession and the interests of accounting students as prospective professionals in the field (Jatmiko et al., 2019; Utami et al., 2024). Therefore, it is important to examine the factors influencing accounting students' interest in the public accounting profession to provide insights and recommendations for universities and other stakeholders to foster the next generation of public accountants in Indonesia.

Several factors that can influence students' interest in pursuing a career as a public accountant include accounting knowledge, financial rewards, and job market considerations (Alimbudiono, 2020; Laksmi & Hafis, 2019; Oktaviani & Diana, 2023). Accounting knowledge reflects students' level of understanding of accounting concepts and practices acquired during the learning process, while financial rewards relate to the compensation received from a job (Dewi & Pravitasari, 2022; Hutagalung & Setiana, 2021). In addition, labor market considerations relate to individuals' perceptions of job opportunities and career prospects within a profession. Previous research indicates that these factors can influence accounting students' interest in choosing a career as a public accountant (Hutagalung & Sudjiman, 2022; Melati et al., 2023; Setiawan et al., 2023).

In addition to academic and economic factors, psychological factors such as self-efficacy can also influence students' career decisions. Self-efficacy is an individual's belief in their ability to complete tasks or face specific challenges, and thus can influence their self-confidence in making career choices. However, previous studies have reported inconsistent findings on the factors influencing accounting students' interest in becoming public accountants. Therefore, this study examines the influence of accounting knowledge, financial rewards, and labor market

considerations on accounting students' interest in becoming public accountants, with self-efficacy as a moderating variable (Ulma et al., 2023).

THEORETICAL REVIEW

Rational Choice Theory

Choice Theory was proposed by James S. Coleman in 1989. This theory states that people can evaluate their choices, gather information, and consider potential outcomes based on their preferences, which can range from monetary gain to long-term security. Rational choice theory is based on the concept of utility, which is the satisfaction or benefit an individual derives from a decision or action. This research shows that people have clear preferences and choose options that provide them with high utility (Febrina, 2025).

Career Interest

Walgito (1981) defines interest as a state in which a person pays attention to something and has a desire to learn more about it, study it, understand it, and verify it further Fatmasari & Supriyatna (2019). Slameto (2010) in Rathomi, A. (2022) defines interest as an attraction to an activity based on one's own desire, whereas Junaedi (2018) defines interest as a person's tendency to be drawn to an object or to like that object (Hardiningsih et al., 2021; Rahardjo, 2022; Rahmadi et al., 2022)

Accounting Knowledge

Accounting knowledge refers to a business owner's understanding of accounting, which enables them to manage their business and ensure that financial reporting complies with applicable standards for the business activities being conducted (Alimbudiono, 2020; Silfa et al., 2024).

Financial Rewards

Financial rewards include salary increases and other monetary benefits. According to Rivai & Sagala (2013), financial cost components include salaries, wages, and incentives (Fitriawati, 2023; Ningrum & Karsiaty, 2022).

Job Market Considerations

Job market considerations, also known as *job market factors*, are factors that individuals take into account when making career choices, as each job offers different opportunities and benefits (Muslimin & Taufiq, 2022; Rahayu & Putra, 2019). Professions with a broad job market are more valuable than those with a smaller job market (A. Norlaela & Muslimin, 2022; Rahmawati et al., 2022; Suyanto et al., 2024)

Self-Efficacy

Self-efficacy, also known as self-confidence, is a person's belief in their ability to perform a task through work activities, the learning process, social interactions, and physiological conditions (Mbawuni & Nimako, 2015; Wulan et al., 2024). When building their careers, students who have completed their studies will choose paths that benefit themselves and their surroundings. This tends to encourage students to develop positive personal qualities. One indicator that can be used to *measure self-efficacy* is: (1) Having confidence in making decisions, that is, having self-confidence in determining one's desired goals; (2) Making an effort to overcome obstacles, that is, striving to find solutions to the problems currently being faced; (3) Taking responsibility for completing work in any situation, meaning striving to finish the tasks entrusted to you even under difficult circumstances; and (4) Having strong self-confidence that goals can be achieved through perseverance, which means always maintaining self-confidence throughout the process of achieving desired goals (Kholid et al., 2022; Rahmawati et al., 2022).

Hypothesis

Accounting knowledge refers to an individual's understanding of accounting concepts, principles, and practices. Individuals with strong accounting knowledge

tend to have a better understanding of the opportunities and prospects of the accounting profession and are therefore more likely to pursue a career in this field. According to Rational Choice Theory, individuals with higher levels of accounting knowledge tend to be better able to evaluate the benefits and opportunities of the accounting profession more objectively. Thus, the higher the level of accounting knowledge, the higher the interest in a career in accounting Fitriawati (2023). This is consistent with the findings of, who state that accounting knowledge has a significant effect on students' interest in pursuing a career as a public accountant.

H₁: Accounting knowledge has a positive effect on career interest in the field of accounting.

High financial compensation is viewed as a benefit that can improve well-being and meet individual needs. Thus, a positive perception of the financial compensation associated with a profession will encourage greater interest among individuals in choosing that career. Based on Rational Choice Theory, individuals will compare the benefits of various career alternatives and choose the one that offers the greatest economic benefits. Fauziah & Rispanyo (2025) state that financial rewards significantly influence students' interest in becoming public accountants. Fitriawati (2023) also emphasizes that financial factors are among the main determinants of career decision-making among accounting students.

H₂: Financial rewards have a positive effect on career interest.

Professions with broad job market prospects, high labor demand, and promising career development opportunities are considered to offer greater benefits than professions with limited job opportunities. Consequently, positive perceptions of the job market will increase individuals' interest in pursuing a career in that field. According to Rational Choice Theory, individuals evaluate career alternatives based on the benefits and opportunities they can obtain. Hutagalung & Sudjiman (2022) state that labor market considerations significantly influence students' interest in becoming public accountants. Fitriawati (2023) also found that perceptions regarding the breadth of job opportunities increase students' interest in choosing that profession.

H₃: Labor market considerations have a positive effect on career interests.

Within the framework of Rational Choice Theory, individuals with a strong background in accounting will be better able to rationally evaluate the benefits and opportunities of a career in accounting. This will increase their interest in a career in accounting. However, this effect will be stronger when individuals have high self-efficacy. Individuals who are confident in their abilities will feel better equipped to face challenges in an accounting career, allowing their knowledge to more effectively inform rational decisions regarding that career path. Febriansyah, D. K. I. & Wibisono, A. F. (2022) state that *self-efficacy* strengthens the influence of competence on students' career interest. Norlaela (2023) also emphasizes that self-efficacy is a psychological factor that strengthens the relationship between academic ability and career decisions.

H₄: Self-efficacy moderates the effect of accounting knowledge on interest in a career as a public accountant

High financial rewards will increase the perceived benefits, thereby driving greater career interest. However, this effect will be stronger among individuals with high self-efficacy. This is because individuals with high self-efficacy feel capable of achieving and maintaining such a career, making it more rational for them to choose a high-reward career. From the perspective of Rational Choice Theory, individuals will evaluate the economic benefits of a profession. Norlaela (2023) also emphasizes that students' career interests increase when driven by self-confidence.

H₅: Self-efficacy moderates the effect of financial rewards on career interest in public accounting

From the perspective of Rational Choice Theory, individuals will choose careers with good job market prospects because they are perceived to offer benefits such as greater employment opportunities and a lower risk of unemployment. This will increase individuals' interest in such careers. However, the influence of labor market considerations on career interest is stronger among individuals with high self-efficacy. This is because such individuals feel capable of competing in the labor market and are more confident that they can secure their desired job. Norlaela (2023) states that *self-efficacy* strengthens the relationship between external factors and students' career interests.

H₆: Self-efficacy moderates the effect of labor market considerations on career interest in public accounting

RESEARCH METHOD

This study uses a quantitative approach to analyze the relationship between accounting knowledge, financial rewards, labor market considerations, self-efficacy, and accounting students' interest in becoming public accountants. Research data were collected through an online questionnaire distributed via Google Forms to accounting students at three universities in Salatiga, with a total of 100 respondents. The sampling technique used was purposive sampling with the following criteria:

1. Accounting students from 2019 to 2023.
2. The researcher has taken accounting courses and therefore has an understanding of the public accounting profession.

To determine the sample size, the researcher used the *Lemeshow* formula. The Lemeshow formula is used to determine the sample size when the research population cannot be precisely identified (Riyanto & Hatmawan, 2020). The following is the *Lemeshow* formula for determining the sample size:

$$n = \frac{z^2 \times p (1 - p)}{d^2}$$

Notes:

- n* : Sample Size
- z* : z-score at a 95% confidence level = 1.96
- p* : Maximum estimate at 50% = 0.5
- d* : Error rate of 10% = 0.1

$$n = \frac{(1,96)^2 \times 0,5 (1 - 0,5)}{(0,1)^2} \qquad n = \frac{(1,96)^2 \times 0,5 \cdot 0,5}{(0,1)^2}$$

$$n = \frac{3,8416 \times 0,25}{0,1^2} \qquad n = 96,04$$

Data analysis was performed using the Partial Least Squares Structural Equation Modeling (PLS-SEM) method with SmartPLS 4.0 software (Hair & Alamer, 2022).



RESULT AND DISCUSSION

Outer Model Analysis

The following is a model diagram using *Partial Least Squares*, an algorithm used to test and estimate relationships among latent variables.

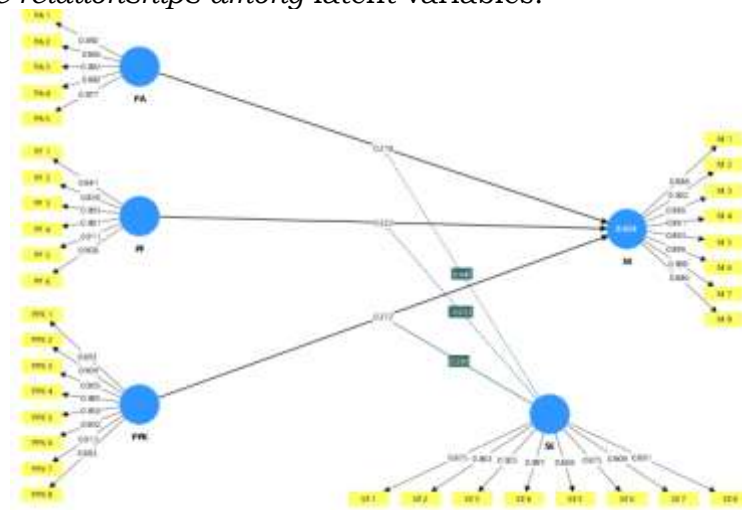


Figure 2. Partial Least Squares (PLS) Model Diagram

Source: Primary Data Results (2026)

This testing was conducted to obtain information regarding the relationships between indicator items and their latent variables, which must pass validity and reliability tests. The indicators were derived from respondents' answers, allowing an assessment of whether they represent their latent variables in a valid and reliable manner. The results of this testing included convergent validity, discriminant validity, and reliability.

The outer model was used to test construct validity and reliability. The test results are shown in Table 2 below:

Table 2. Validity and Reliability Test Results

Construct	Cronbach's alpha	Composite reliability	AVE	Notes
Career Interest (Y)	0.963	0.964	0.794	Reliabel & Valid
Accounting Knowledge (X ₁)	0.929	0.948	0.777	Reliabel & Valid
Financial Rewards (X ₂)	0.942	0.947	0.777	Reliabel & Valid
Labor Market Considerations (X ₃)	0.964	0.969	0.797	Reliabel & Valid
Self-Efficacy (Z)	0.962	0.98	0.789	Reliabel & Valid

Source: Primary Data Results (2026)

All constructs have a Cronbach's Alpha value > 0.7, Composite Reliability > 0.7, and AVE > 0.5. Thus, all constructs are deemed valid and reliable.

Inner Model Evaluation

The R-Square test results show the following values:

Table 3. R-Square Test Result

Dependent Variable	R - Square	R - Square Adjusted
Accounting Students' Interest in Becoming Public Accountants (Y)	0.654	0.628

Source: Primary Data Results (2026)

The reported value is the Adjusted R-Square because the model includes more than one independent variable; 62.8% of the variation in Career Interest is explained by Accounting Knowledge, Financial Rewards, Labor Market Considerations, and *Self-Efficacy*.

Hypothesis Testing

The results of the hypothesis testing are shown in the following table:

Table 4. Hypothesis Test Result

Hypothesis	Variable Relationship	Coefficient	T statistics	P values	Result
H1	Accounting Knowledge -> Career Interest	0.218	2.502	0.012	Diterima (+)
H2	Financial Rewards - > Career Interests	0.222	3.388	0.001	Diterima (+)
H3	Labor Market Considerations -> Interest	0.272	3.375	0.001	Diterima (+)
H4	<i>Self-Efficacy</i> × Accounting Knowledge -> career Interest	0.44	5.069	0	Diterima (+)
H5	<i>Self-Efficacy</i> × Financial Rewards → Career Interest	-0.033	0.505	0.614	Ditolak (-)
H6	<i>Self-Efficacy</i> × Labor Market Considerations → Career Interest	0.39	4.611	0	Diterima (+)

Source: Primary Data Results (2026)

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

The research results show that the accounting knowledge variable has a path coefficient of 0.218 with a positive direction and a p-value of 0.012 < 0.05. This indicates that accounting knowledge has a positive and significant effect on students' interest in becoming public accountants; therefore, H₁ is accepted.

Conceptually, accounting knowledge reflects students' level of understanding of accounting principles, financial reporting standards, auditing, and financial statement review procedures. Students who have a solid grasp of the material tend

to feel better prepared to handle the complexities of the public accounting profession. From the perspective of Rational Choice Theory, individuals will choose alternatives that align with their capabilities and competencies to maximize their chances of success.

The results of this study are consistent with findings that state that accounting knowledge has a significant effect on students' interest in pursuing a career as a public accountant. A study by Fitriawati (2023) also shows that a good understanding of accounting and auditing courses increases students' likelihood of choosing a career as a public accountant. Thus, academic competence has been proven to be an important factor in shaping career interests.

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

The research results show that the financial compensation variable has a path coefficient of 0.222 with a positive direction and a p-value of $0.001 < 0.05$. This means that financial compensation has a positive and significant effect on students' interest, thus H_2 is accepted.

Financial rewards include salaries, bonuses, allowances, and other forms of compensation earned from a profession. The public accounting profession is known for its competitive compensation system and opportunities for increased income as experience and career level grow. From the perspective of Rational Choice Theory, students will consider economic benefits as a form of utility when making career choices.

These findings are consistent with research by Fauziah & Rispanyo (2025), which finds that financial rewards significantly affect students' interest in becoming public accountants. Fitriawati (2023) also confirms that financial factors are among the main determinants of career decision-making among accounting students. This indicates that economic considerations are a rational factor driving increased interest in the public accounting profession.

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

The results of the study show that the labor market considerations variable has a path coefficient of 0.272 with a positive direction and a p-value of $0.001 < 0.05$. This indicates that labor market considerations have a positive and significant effect on students' interest; therefore, H_3 is accepted.

Labor market considerations reflect students' perceptions of job opportunities, job security, career flexibility, and the long-term prospects of a job. The public accounting profession has a broad scope of work and is in demand across various sectors, thereby ensuring career sustainability. From the perspective of Rational Choice Theory, students tend to choose professions that offer more open and stable job opportunities.

The results of this study are consistent with findings indicating that labor market considerations significantly influence students' interest in becoming public accountants. Fitriawati (2023) also found that perceptions of the breadth of job opportunities increase students' interest in choosing this profession. Thus, external factors, such as labor market conditions, have been shown to be an important consideration in the formation of career interests.

The Moderating Role of Self-Efficacy in the Effect of Accounting Knowledge on Interest in Becoming Public Accountants

The results of the interaction test show that accounting knowledge, moderated by self-efficacy, has a coefficient of 0.440 and a p-value of $0.000 < 0.05$. This indicates that self-efficacy moderates and strengthens the effect of accounting knowledge on students' interest; therefore, H_4 is accepted.

Self-efficacy is an individual's belief in their ability to complete a task or face a specific challenge. Students with a strong foundation in accounting knowledge, coupled with high self-confidence, will be more optimistic about pursuing a career as a public accountant. Their knowledge will be more effective in fostering interest when accompanied by high self-confidence. This finding aligns with the research by Febriansyah, D. K. I., and Wibisono, A. F. (2022), which states that self-efficacy strengthens the influence of competence on students' career interest. Norlaela (2023) also confirms that self-confidence is a psychological factor that strengthens the relationship between academic ability and career decisions. This indicates that students' internal factors play a crucial role in optimizing the influence of knowledge on career interests.

The Moderating Role of Self-Efficacy in the Effect of Financial Rewards on Interest in Becoming Public Accountants

The results of the interaction test show that the financial reward variable, moderated by self-efficacy, has a coefficient of -0.033 with a negative direction and a p-value of $0.614 > 0.05$. This indicates that self-efficacy does not moderate the effect of financial reward on students' interest in becoming public accountants; therefore, H_5 is rejected.

These findings indicate that students' self-confidence neither strengthens nor weakens the relationship between financial rewards and interest in a career as a public accountant. Conceptually, financial rewards are external, objective, and rational factors, such as salary, bonuses, and prospects for increased income. From the perspective of Rational Choice Theory, economic benefits are assessed directly as utility without depending on an individual's internal psychological state. In other words, students continue to regard financial aspects as the primary attraction of the profession, regardless of their *self-efficacy*.

These results indicate that financial rewards act as a direct determinant of career interest. When students perceive that the public accounting profession offers good compensation, their interest increases without additional motivation, such as self-confidence. This differs from factors such as competence or job opportunities, which require psychological readiness to be optimally addressed.

The findings of this study are consistent with several studies showing that self-efficacy does not always act as a moderating variable in the relationship between economic factors and career interest. For example, a study by F. Handayani (2021) found that self-efficacy does not moderate the effect of financial motivation on career interest in accounting because financial factors are direct and universal. Furthermore, a study found that self-efficacy does not strengthen the relationship between income expectations and students' career choices, because economic considerations are more influenced by perceived utility than by internal psychological factors.

The Moderating Role of Self-Efficacy in the Effect of Market Considerations on Interest in Becoming Public Accountants

The results of the interaction test show that labor market considerations moderated by self-efficacy have a coefficient of 0.390 with a p-value of $0.000 < 0.05$. This indicates that self-efficacy moderates and strengthens the effect of labor market considerations on students' career interests; therefore, H_6 is accepted.

Students with high levels of self-efficacy tend to be more confident in facing job competition and taking advantage of available opportunities. The perception of a wide range of job opportunities will further increase interest if individuals are confident in their ability to compete and adapt in the professional world. This finding aligns with research indicating that *self-efficacy* strengthens the relationship between external factors and students' career interests. This confirms that self-confidence is a

psychological factor that enhances the influence of job market opportunities on the development of interest in becoming a public accountant.

CONCLUSION

Based on the analysis and discussion, it can be concluded that accounting knowledge, financial rewards, and labor market considerations have a positive and significant effect on accounting students' interest in pursuing a career as public accountants. Meanwhile, self-efficacy was found to be a significant moderator, strengthening the influence of accounting knowledge and labor market considerations on students' interest in becoming public accountants. However, self-efficacy does not significantly moderate the relationship between financial rewards and students' interest in becoming public accountants. This study offers practical and theoretical contributions to help higher education institutions—particularly accounting programs—improve the quality of accounting education and provide a more comprehensive understanding of the public accounting profession. Additionally, universities are expected to foster students' self-confidence through various academic and professional activities, thereby increasing their interest in pursuing careers as public accountants.

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