



ANALYSIS OF FACTORS INFLUENCING ACCOUNTING STUDENTS' INTEREST IN CHOOSING A CAREER AS AN AUDITOR AT UNIVERSITAS SAINS INDONESIA

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Abstract

This study aims to analyze the factors influencing accounting students' interest in pursuing a career as auditors at Universitas Sains Indonesia. A quantitative approach was applied using multiple linear regression analysis. The results indicate that Work Environment, Financial Rewards, and Professional Training each have no significant effect on students' career interest. In contrast, Job Market Considerations show a positive and significant effect, supported by a significance value of 0.010. Simultaneously, all independent variables significantly influence students' interest, as indicated by the F-test ($p = 0.009$). These findings highlight that job market prospects are the primary factor shaping students' decisions to select auditing as a career path.

Keywords: student interest, auditor career, work environment, financial rewards, professional training, job market considerations.

INTRODUCTION

In an era of increasing globalization and transparency, auditing has become a crucial mechanism for ensuring accountability and effective governance across both public and private institutions. Indonesia, as one of the major economies in Southeast Asia, has seen growing demand for competent, independent auditing practices. Consequently, the accounting profession has emerged as a promising long-term career path. Accounting graduates have strong employment prospects, with auditing as one of the key professional roles available to them (Vynssca & Purba, 2025).

However, a substantial gap remains between the number of accounting graduates and the availability of highly competent professional accountants, posing a serious challenge for higher education institutions. Universities, as centers of knowledge dissemination, mentoring, guidance, and inspiration, carry a significant responsibility in encouraging students to pursue careers as professional accountants, particularly in the auditing field (Ukhra et al., 2024). Despite this responsibility, accounting students' interest in entering the accounting profession especially as auditors remains relatively low. Therefore, accounting education institutions are required to produce graduates who are not only aligned with professional career aspirations but also competitive, particularly within the auditing sector (Aishah Mohd Ali et al., 2024; Ramadhani & Rafliis, 2023).

Takosuryono, Chairman of the Indonesian Institute of Certified Public Accountants (IAPI), emphasized that Indonesia is currently facing a substantial shortage of public accountants. The demand

for this profession continues to rise as the business sector rapidly expands. Taxpayer data indicate that more than 700,000 companies are registered, yet only approximately 30,000 possess internal audit systems. Companies with total assets or annual sales exceeding IDR 50 billion are legally required to submit annual financial statements to the Ministry of Trade, as stipulated in Government Regulation (PP) No. 24 of 1998 and PP No. 64 of 1999 concerning Annual Financial Information of Corporations (Sari & Kencana, 2025). This condition reflects the low level of corporate compliance with financial reporting obligations and underscores the critical role of public accountants in promoting transparency, accountability, and investor confidence. Consequently, enhancing both the quantity and quality of public accountants has become an urgent issue that must be addressed collaboratively by the government, business sector, and higher education institutions.

Accounting graduates typically evaluate multiple factors before determining their career paths, with career choices closely aligned with individual preferences. The work environment is widely regarded as a key consideration, as it encompasses various elements that influence employees' activities, comfort, and job satisfaction (Anggraini & Kholis, 2023a; Ayu et al., 2024; Balqish et al., 2025; Erlianti et al., 2025). Research has found that a positive work environment significantly increases accounting students' interest in pursuing careers as public accountants. Conversely, other studies (Hendrawan & Lestari, 2024; Nuraeni & Setyawan, 2024) report that the work environment does not significantly influence students' career intentions, suggesting inconsistencies in empirical findings.

In Indonesia, accounting students' relatively low interest in becoming public accountants is also attributed to strict regulatory frameworks and frequent revisions of auditing and accounting standards, which increase the perceived complexity of the profession (N. Pratama & Rahmaita, 2023). In this context, professional training plays a vital role in shaping career decisions, as individuals aspiring to become professional accountants or auditors must undertake certification programs and specialized training. Previous studies (Anggraini & Kholis, 2023; Nuraeni & Setyawan, 2024; Ukhra et al., 2024) have shown that professional training has a positive and significant impact on students' intention to pursue careers in accounting, particularly in the auditing field.

Accounting students often perceive the public accounting profession as offering substantial financial benefits. This perspective is reasonable, as monetary compensation is commonly regarded as a primary incentive in career selection. Several studies (Ayu et al., 2024; Azhar et al., 2025; Fitriawati, 2023; Hendrawan & Lestari, 2024; Yati & Purba, 2023) indicate that financial incentives significantly influence students' motivation to pursue careers in accounting. However, contrasting findings have also been reported. Research by Azizah Nurul et al. (2025) and Norlaela & Muslimin (2022) suggests that financial incentives do not significantly affect accounting students' intentions to pursue a career as public accountants, highlighting inconsistencies in the existing literature.

Another important factor influencing students' decisions to pursue careers in public accounting is the labor market. Career growth potential and employment opportunities in the accounting profession serve as key attractions for students. As a result, favorable labor market conditions tend to increase

students' interest in becoming public accountants (N. Pratama & Rahmaita, 2023). Empirical studies (Balqish et al., 2025; Fitriawati, 2023; Hendrawan & Lestari, 2024; D. Lestari & Nurjanah, 2023) consistently demonstrate that positive labor market perceptions have a significant and positive effect on accounting students' career aspirations in the accounting field.

This study builds on prior research by M. Maimunah (2024), S. A. Oktaviani & Diana (2023), and Wardani et al. (2025), which examined the effects of the work environment, financial incentives, and labor market considerations on accounting students' motivation to pursue careers as public accountants. In this context, career-related behavior reflects how students evaluate the demanding nature of the auditor's work environment, the financial rewards offered by the profession, opportunities to participate in professional training during their academic studies, as well as labor market conditions and prospects within the auditing sector (Aishah Mohd Ali et al., 2024).

The present study adopts the Theory of Planned Behavior (TPB) proposed by Ajzen (1991) to explain the determinants influencing accounting students' intentions to pursue careers as auditors. TPB is considered an appropriate framework for analyzing the various factors that shape undergraduate accounting students' career intentions in the auditing profession (Karier et al., 2024). Within this framework, students' interest in becoming auditors is viewed as a manifestation of intention formed through personal attitudes toward the auditing profession, social influences from their surrounding environment, and perceived opportunities and constraints, including labor market conditions (Anggraini & Kholis, 2023b; Erlianti et al., 2025; Huda & Abidin, 2024).

This research is further developed based on previous studies (Aishah Mohd Ali et al., 2024; Erlianti et al., 2025; Hendrawan & Lestari, 2024; Komang Ayu Lya Sintya Dewi, 2025; S. Maimunah, 2024; Setiawan et al., 2025; Ukhra et al., 2024; Vynssca & Purba, 2025; Wardani et al., 2025) that investigated the influence of work environment, financial rewards, and labor market considerations on students' interest in pursuing careers as auditors. This study extends prior research by incorporating professional training as an additional variable, given that the modern labor market increasingly demands accounting graduates who possess not only theoretical knowledge but also practical experience and professional readiness.

Accordingly, this study aims to examine the effects of work environment, financial rewards, and labor market considerations on accounting students' interest in choosing a career as an auditor at Universitas Sains Indonesia. The findings are expected to contribute to the theoretical development of accounting knowledge, particularly in the area of career choice behavior, and to provide practical insights for universities and professional accounting organizations in designing educational and training strategies to enhance students' interest in pursuing careers in auditing.

LITERATURE REVIEW

Students' Interest

Interest refers to an internal drive that influences an individual's readiness to act in achieving specific goals, including the decision to pursue a career as an auditor. Students' interest in choosing the auditing profession can be understood as the level of attraction, motivation, and psychological readiness of accounting students to engage in a career in the audit field. This interest is reflected through several indicators, such as the perception of auditing as a trustworthy profession, the desire to participate in relevant professional training, aspirations to attain strategic positions such as director or partner, and the belief that the financial rewards received by auditors are proportional to the effort expended (Ariyani & Jaeni, 2022). Interest is not merely an emotional preference but also encompasses behavioral readiness to take concrete steps toward the profession, such as attending audit seminars, undertaking internships at public accounting firms, or enhancing technical skills through training programs. The dimensions of students' interest include perceptions of the auditing profession, career expectations, promotion opportunities, and perceived reward suitability. Therefore, this variable serves as an essential indicator of the factors influencing career preferences among accounting students (Supriyadi et al., 2023; Suratmatan & Wahdi, 2021; Syafitri & Kharisma, 2021).

Work Environment

The work environment refers to the overall physical, psychological, social, and professional conditions surrounding individuals in the workplace. In the auditing profession, the work environment is often characterized by long hours, high pressure, intense competition among auditors, and strict deadlines. Students' perceptions of these conditions play a crucial role in determining their interest in choosing a career as an auditor. Suratmatan & Wahdi (2021) explain that the complex nature of audit work, substantial responsibility, and competitive working relationships are key factors students consider before making career decisions. High work pressure is also a significant aspect that often shapes students' perceptions of both the strengths and weaknesses of the auditing profession. In this study, the work environment is operationalized as a set of dimensions, including the nature of audit work, job variety, work pressure, and workplace competition. These dimensions reflect the technical complexity, competitive dynamics, and professional demands that may affect auditors' physical and mental well-being (Santoso & Wijayanti, 2023; Saragih & Simanjuntak, 2021; Sari & Kencana, 2025a).

Financial Rewards

Financial rewards are the economic compensation auditors receive in return for their professional services. Financial factors are often considered essential by students when selecting a career path. According to Irawan & Haryono (2024), financial components such as basic salary, bonuses, allowances, and pension benefits play a significant role in enhancing students' interest in choosing the auditing profession, particularly due to its structured career path and increasing income potential with

experience. In this study, financial rewards are measured through dimensions including salary, incentives, allowances, and work-related facilities. Salary and bonuses represent direct financial compensation, while allowances and pension benefits indicate indirect compensation that contributes to long-term economic security. Previous research has shown that financial rewards are closely associated with students' career interests, as students generally demonstrate positive orientations toward professions offering competitive economic incentives (Anggraini & Kholis, 2023a; Ukhra et al., 2024)

Professional Training

Professional training refers to a series of formal and informal learning activities designed to develop students' competencies in auditing. Such training may include workshops, seminars, internships, audit software training, and institution-based training programs. Professional training is considered a critical factor in enhancing students' confidence and readiness to enter the workforce. Devi (2024) emphasizes that participation in professional training is significantly associated with students' interest in choosing the auditing profession, as training provides practical insights into auditors' job demands and professional practices. Similarly, Amelia & Banjarhanor (2023) argue that training received both within and outside educational institutions plays a strategic role in shaping positive perceptions of the auditing profession. In this study, professional training is operationalized as pre-employment training, professional certification, routine training, and diverse work experience. These dimensions represent students' levels of competency readiness to meet the demands of the auditing profession (Nuraeni & Setyawan, 2024; S. Oktaviani & Dewanto, 2023).

Labor Market Considerations

Labor-market considerations describe students' perceptions of career prospects, job opportunities, employment security, and promotion prospects within the auditing profession. Students tend to prioritize these factors because the auditing profession is widely recognized as having high demand across both public and private sectors. (Amelia & Banjarhanor, 2023) Highlight that job security, availability of employment opportunities, work flexibility, and promotion prospects are key aspects considered by students when choosing a career as an auditor. The perception that the auditing profession offers a clear career path, rapid promotion opportunities, and sustained demand for professional expertise makes labor-market considerations a primary determinant of students' career interests. In this study, labor market considerations are measured through dimensions including job security, job availability, career prospects, and promotion opportunities, which collectively reflect students' views on the long-term sustainability of the auditing profession (Erlianti et al., 2025; Norlaela & Muslimin, 2022; Pradana & Widuri, 2022; N. Pratama & Rahmaita, 2023).

METHOD

This research was conducted in the Accounting Study Program at Universitas Sains Indonesia, which was selected as the research site because its students possess characteristics relevant to the study's focus on interest in pursuing a career as an auditor. In addition, Universitas Sains Indonesia offers a curriculum and academic activities that support students' understanding of the auditing profession, making it an appropriate context for examining the variables under investigation.

Population and Sample

The population in this study consists of all active students in the Accounting Study Program at Universitas Sains Indonesia. According to the latest academic records, 75 students meet the criteria.

The sample size in this study was determined using a saturated sampling technique, in which all members of the population were used as the research sample. Therefore, the total number of respondents equals the population, namely 75 students. This technique was chosen to ensure that all population characteristics are fully represented and to improve the accuracy of the analysis of students' interest in pursuing a career as an auditor.

Data Collection

The primary research instrument was a questionnaire constructed using a 5-point Likert scale, ranging from strongly disagree (1) to agree (5) strongly. This scale was selected for its ability to measure respondents' perceptions, attitudes, and tendencies regarding the research variables in a structured, quantifiable manner. The questionnaire was distributed through Google Forms to facilitate efficient data collection, accelerate response time, and ensure accessibility for all participants. The collected data were then extracted and processed using the Statistical Package for the Social Sciences (SPSS) software as the primary analytical tool.

Data Analysis Method

The data analysis in this study was conducted through several stages. First, responses collected via Google Forms were processed using SPSS to generate descriptive statistics describing respondent characteristics and variable distributions. Validity and reliability tests were then performed to ensure that the research instrument was accurate and consistent. Afterward, classical assumption tests—normality, multicollinearity, and heteroscedasticity—were carried out to confirm that the data met the requirements for regression analysis. The next step involved multiple linear regression to examine the effects of work environment, financial rewards, professional training, and labor market considerations on student interest. Hypothesis testing was conducted using the t-test for partial effects and the F-test for simultaneous effects, with the coefficient of determination (R^2) used to assess the overall contribution of the independent variables.

RESULTS AND DISCUSSION

Demographics

The respondent identities provide a general overview of the characteristics of the 75 Accounting students from Universitas Sains Indonesia who participated in this study. Most respondents were between 19 and 25 years old and came from various semester levels, offering diverse perspectives on their understanding and experiences with the auditing profession. Some of them had taken auditing courses, completed internships, or attended audit-related seminars, which may have influenced their knowledge and interest in pursuing a career as an auditor. Overall, this demographic variation enriches the research findings on the factors that shape students' interest in becoming auditors.

Table 1. Descriptive Statistical Analysis Results

Variabel	N	Minimum	Maksimum	Mean	Std. Deviation
Work Environment	75	7	20	15,2800	3,31075
Financial Rewards	75	5	20	14,0533	3,96571
Professional Training	75	7	20	13,6533	3,30231
Labor Market Consideration	75	4	19	9,4533	3,23951
Student Interest	75	4	19	10,6133	3,83051
Valid N	75				

Source: processed data 2025

Table 1 presents the summary of descriptive statistics for all research variables. The Work Environment variable has a mean of 15.2800 and a standard deviation of 3.31075, indicating fairly positive perceptions with moderate variation. Financial Rewards show a mean of 14.0533 and a standard deviation of 3.96571, reflecting relatively high compensation expectations with diverse opinions among respondents. Professional Training has a mean of 13.6533, suggesting positive perceptions regarding the importance of training in an auditing career. Labor Market Consideration has a mean of 9.4533 and a standard deviation of 3.23951, indicating that labor market aspects are taken into account, though variation among respondents is not very large. Student Interest has a mean of 10.6133 and a standard deviation of 3.83051, showing that interest levels fall within the moderate to high category. Overall, all variables exhibit reasonably positive perceptions with proportional variation.

Hypothesis Testing Results: Multiple Linear Regression Analysis

Multiple linear regression analysis was used to determine both the simultaneous and partial effects of the Work Environment, Financial Rewards, Professional Training, and Labor Market Consideration variables on Students' Interest in pursuing a career as an auditor. According to Hayes (2022), multiple linear regression allows researchers to examine the unique contribution of each independent variable while controlling for the influence of the others.

Table 2. Results of Multiple Linear Regression Analysis

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	12,010	2,639		4,551	0,000
	Work Environment	-0,174	0,194	-0,151	-0,898	0,372
	Financial Rewards	0,111	0,174	0,115	0,653	0,528
	Professional Training	-0,291	0,187	-0,251	-1,554	0,125
	Labor Market Consideration	0,389	0,147	0,329	2,647	0,010

a. Dependent Variabel: Student Interest

Source: processed data 2025

The regression results in Table 2 show that the Work Environment variable has a significance value of 0.372, which is greater than 0.05, indicating that it does not have a significant effect on Students' Interest. The same applies to the Financial Rewards variable with a significance value of 0.528 and the Professional Training variable with a significance value of 0.125—both of which also show no significant effect. However, the Labor Market Consideration variable has a significance value of 0.010, which is below the 0.05 threshold. It indicates that Labor Market Consideration significantly influences Students' Interest in choosing an auditing career. Thus, it is the only variable that demonstrates a significant partial effect.

F-Test (Simultaneous Test)

The F-test is used to determine whether all independent variables simultaneously influence the dependent variable. According to Field (2020), a significance value below 0.05 indicates that the overall regression model is appropriate for use.

Table 3. Results of the Simultaneous F-Test

ANOVA ^a						
Model		Sum of Squares	df	Mean Squared	f	Sig.
1	Regression	189,248	4	47,312	3,694	0,009 ^b
	Residual	896,538	70	12,808		
	Total	1085,787	74			

Source: processed data 2025

Table 3 presents the results of the F-test, showing an F-value of 3.694 with a significance value of 0.009. Since this value is lower than 0.05, it can be concluded that Work Environment, Financial Rewards, Professional Training, and Labor Market Consideration collectively have a significant effect on Student Interest in choosing a career as an auditor. These results indicate that the regression model used is valid and statistically significant.

Determination Coefficient Test (R²)

The coefficient of determination test measures the extent to which the independent variables in the model explain variations in the dependent variable. According to Hair et al. (2021), a higher R-squared value indicates a stronger ability of the model to explain the dependent variable.

Table 4. Results of Determination Test (R²)

Model Summary^b				
Model Summary ^b	R	R Square	Adjusted R-Square	Std, Error of the Estimate
1	0,417 ^a	0,174	0,127	3,57878
a. Predictor: (Constant, Labor Market Consideration, Professional Training, Work Environment, Financial Reward)				
b. Dependent Variabel: Student Interest				

Source: processed data 2025

The Model Summary shows a correlation coefficient (R) of 0.415, indicating a moderate relationship between financial stress and risky credit behaviour. The R Square value of 0.173 indicates that 17.3% of the variation in risky credit behaviour is explained by financial stress. In comparison, the remaining 82.7% is influenced by other factors not included in the model. The Adjusted R Square (0.171) confirms the model's consistency, with a standard error of 4.957, indicating a relatively good level of model accuracy.

Work Environment has no significant effect on Student Interest.

The first hypothesis (H₁) posits that the work environment has an adverse but non-significant effect on students' interest. This condition suggests that students' perceptions of the auditor's work atmosphere are not strong enough to shape career interest. These findings are consistent with previous studies (Kurniawan & Yusuf, 2020; Nuraeni & Setyawan, 2024; Pradana & Widuri, 2022; Subekti & Lestari, 2021; Suryani & Halim, 2023), which state that students generally do not have direct experience with the work environment, so this variable tends to have no significant influence on career interest.

Financial Rewards have no significant effect on Student Interest.

The second hypothesis (H₂) indicates that financial rewards do not have a significant effect on Student Interest. It suggests that salary or compensation is not a primary factor in students' choice of the auditing profession. This finding aligns with (S. Oktaviani & Dewanto, 2023; D. Pratama & Hidayati, 2020; Rahmadani & Putra, 2022; Ramli & Sari, 2024; Supriyadi et al., 2023), who state that financial aspects become a dominant factor only after individuals enter the workforce, not during the initial stage of career interest formation.

Professional Training has no significant effect on Student Interest.

The third hypothesis (H₃) shows that professional training also does not have a significant effect. Students do not yet consider certifications, workshops, or professional training programs as major determinants when deciding on an auditor career. This result is consistent with findings from (Fadilah & Nugroho, 2024; Miranti & Saputro, 2022; Santoso & Wijayanti, 2023; Syafitri & Kharisma, 2021; Yuliana & Hapsari, 2023), which explain that students tend to postpone concerns about professional training until they are closer to entering the professional world.

Labor Market Consideration has a positive and significant effect on Student Interest.

The fourth hypothesis (H₄) demonstrates that labor market considerations have a significant influence. Students perceive the auditing profession as offering good job opportunities, stability, and career prospects, thereby increasing their interest in it. This finding is reinforced by Fitria & Maulana (2021), Hakim & Darmawan (2022), D. Lestari & Nurjanah (2023), and Ramadhan & Wijaya (2022), who state that labor market prospects are the most dominant factor influencing students' career choices.

Work Environment, Financial Rewards, Professional Training, and Labor Market Consideration have a simultaneous effect on Student Interest

The fifth hypothesis (H₅) states that the F-test results show that Work Environment, Financial Rewards, Professional Training, and Labor Market Consideration have a significant simultaneous effect on Accounting Students' Interest in choosing an auditor career (sig = 0.009). It indicates that the combination of all variables collectively shapes career interest, even though none are significant individually. This finding is consistent with Hair et al.'s (2021) view that individual career behavior is influenced by multiple factors rather than a single determinant. Recent studies also show that students' decisions about professional careers are shaped by comprehensive evaluations of workplace conditions, compensation, competency readiness, and labor market opportunities (Prasetyo & Mahendra, 2023; Rahma & Suryanto, 2024). These results also align with findings from Amelia & Banjarhanor (2023); M. Lestari (2024); and Suryani & Halim (2023), which state that although some variables are partially non-significant, their simultaneous influence remains significant because each variable contributes a small but complementary effect toward predicting career interest.

CONCLUSION

This study examined the extent to which Work Environment, Financial Rewards, Professional Training, and Labor Market Consideration influence accounting students' interest in pursuing a career as an auditor. The findings reveal an essential distinction between factors that students perceive as relevant and those that truly shape their career preferences. While Work Environment, Financial Rewards, and Professional Training individually demonstrate no significant effect on career interest, these results suggest that students may not view workplace conditions, compensation, or training

opportunities as decisive motivators when considering the auditing profession (Suryani & Halim, 2023; Syafitri & Kharisma, 2021; Vemiyani & Suartana, 2024; Yati & Purba, 2023; Yuliana & Hapsari, 2023). It indicates that external perceptions or limited exposure to professional audit environments may influence their evaluations. In contrast, Labor Market Consideration exhibits a positive and significant effect, highlighting that students place greater emphasis on job availability, employment stability, and long-term career prospects. It reinforces the idea that pragmatic assessments of labor demand and future opportunities within the profession strongly drive career decisions among accounting students.

Despite the lack of partial significance in three variables, the simultaneous test confirms that all four factors collectively influence students' interest in becoming auditors. It demonstrates that career interest is shaped by an interplay among multiple external factors, even when no single variable dominates. The findings underscore the complexity of career decision-making and emphasize that students' perceptions of the auditing profession are multidimensional (Saragih & Simanjuntak, 2021; Sari & Kencana, 2025; Subekti & Lestari, 2021; Supriyadi et al., 2023; Suratmatan & Wahdi, 2021). Overall, this research contributes valuable insights into the determinants of auditor career interest and suggests that academic institutions and professional bodies may need to enhance students' exposure to the auditing field, promote clearer information about career development pathways, and strengthen the perceived value of auditor competencies in the job market. Strengthening these aspects may increase student engagement and interest in pursuing careers within the auditing profession (N. Pratama & Rahmaita, 2023; Putra & Dewi, 2023; Rahma & Suryanto, 2024; Ramadhan & Wijaya, 2022; Ramli & Sari, 2024; Said & Juliana, 2024).

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