



**ANALYSIS OF FACTORS INFLUENCING ACCOUNTING STUDENTS'
INTEREST IN PUBLIC ACCOUNTANT CAREERS (EMPIRICAL STUDY OF
ACCOUNTING STUDENTS OF UNIVERSITIES IN SURAKARTA CITY,
CLASS 2021 AND 2022)**

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Abstract

This study aims to analyze the influence of financial rewards, perceptions of the public accounting profession, perceptions of the work environment, adversity quotient, and professional training on accounting students' interest in pursuing a career as a public accountant in accounting students at universities in Surakarta City, intakes of 2021 and 2022. This study uses primary data obtained from questionnaires with 115 respondents. The analysis methods used include descriptive statistics and multiple linear regression. The results of this study indicate that financial rewards and perceptions of the public accounting profession influence accounting students' interest in pursuing a career as a public accountant, while other variables do not have a significant influence on student interest. These findings are expected to provide insight for educational institutions, in this case, universities, regarding the factors that influence student interest in a career, especially in the public accounting profession.

Keywords: Student Interest, Financial Rewards, Perception of the Public Accounting Profession, Perception of the Work Environment, Adversity Intelligence, Professional Training



INTRODUCTION

This research raises the important issue of accounting students' low interest in pursuing a career as a public accountant, despite the high demand for this profession and its promising job prospects. This issue stems from the fact that although Indonesia produces approximately 35,000 accounting graduates annually, only about 4.1% of them choose the public accounting profession. This creates a gap between the demand for and supply of professional workers in this field. This phenomenon indicates that accounting students' interest in pursuing a career as a public accountant remains low.



The development of the number of public accountants in Indonesia each year does not experience a significant increase or decrease, this indicates that interest in the public accounting profession is still low.

Several previous studies have identified factors influencing students' interest in pursuing a career as a public accountant. Handayani's (2021) study found that financial rewards influence interest in pursuing a career as a public accountant. This finding differs from that of Kainde et al. (2022), which found that financial rewards had no effect on interest in pursuing a career as a public accountant. Teguh's (2020) study found that perception positively influences interest in pursuing a career as a public accountant. This finding differs from that



of Santi et al. (2021), which found that perception had no effect on interest in pursuing a career as a public accountant. A study by Faisal et al. (2021) showed that the work environment did not influence students' interest in pursuing a career as a public accountant. This finding was later contradicted by a subsequent study by Kartina & Sari (2023), which found that the work environment influenced accounting students' interest in pursuing a career as a public accountant. Research conducted by Susanti & Afiqoh (2023) found that adversity quotient (ADQ) had no effect on interest in becoming a public accountant. This contrasts with research conducted by Ramadhani & Mimba (2024), which demonstrated that ADQ did influence interest in becoming a public accountant. Referring to the research results of Luthfitasari and Setyowati (2021), they stated that professional training had no effect on interest in pursuing a career as a public accountant. Meanwhile, research by Amelia and Nahor (2023) found that professional training did influence interest in pursuing a career as a public accountant.

Previous research showed inconsistencies in the results provided, so researchers are interested in conducting further research on the factors that influence accounting students' interest in pursuing a career as a public accountant. This research is an extension of research conducted by Sitanggang and Astuti (2023). The difference between this research and previous research is that this research focuses on financial rewards, perceptions of the public accounting profession, perceptions of the work environment, adversity quotient, and professional training as independent variables. The purpose of this study is to analyze the effect of financial rewards, perceptions of the public accounting profession, perceptions of the work environment, adversity quotient, and



professional training on accounting students' interest in pursuing a career as a public accountant at accounting students at universities in Surakarta City, Class of 2021 and 2022. This study uses quantitative methods. Primary data were collected through distributing questionnaires to accounting students in Surakarta City. Data analysis was carried out using multiple linear regression to test the effect of independent variables on students' interest in pursuing a career as a public accountant.

This research is expected to provide new insights into the factors influencing student interest in pursuing a career as a public accountant, particularly among accounting students from universities in Surakarta City, graduating in the 2021 and 2022 intakes. Furthermore, this research can serve as a reference for stakeholders, such as educational institutions designing more appropriate curricula, public accounting firms developing recruitment strategies, and others.

LITERATURE REVIEW

Expectancy Theory (Expectancy Theory)

The book entitled "Work and Motivation" by Victor H. Vroom highlights a theory called "Expectancy Theory". Expectancy theory is one theory that explains motivation. Expectancy theory states that if someone wants something and the hope of getting it is high enough, then that person will be strongly motivated to get it. Conversely, if the hope of getting what they want is thin, their motivation to try will be low (Siagian, 2009:292). Robbins (2011) states that this theory includes three main relationships, namely 1) effort-performance, 2) performance-rewards, and 3) rewards-personal goals. Motivation will be higher



if the hope of getting the desired result is also high (Siagian, 2009; Hasibuan, 2011; Yudhantoko, 2013).

Interest

Interest is a feeling and attraction to something/activity, without anyone telling it to and arising suddenly or spontaneously, but rather arising from participation, knowledge and habit (Chrisanty, 2013). According to Amir (2008) interest is related to feelings of pleasure that arise from personal needs or desires and functions as a mediator of motivational factors that influence behavior. Interest is an important thing that causes someone to actively do something that has caught their interest.

Financial Rewards

According to Kadarisman (2012), financial rewards are one of the most important reasons for someone to work. The income or salary earned for work performed is believed by some companies to be the primary driver of employee satisfaction. Reasonable pay is a fundamental requirement for fulfilling job satisfaction for every employee.

Perceptions of the Public Accounting Profession

Perception is the process by which individuals organize and interpret their sensory impressions to give meaning to their environment (Stephen P. Robbins, 2017). Perception is the process of receiving information that creates understanding of the world around them (McShane and Von Glinow, 2010). A person's perception of something can influence their thinking. If a person's perception of something is positive, they will tend to support it. Conversely, if their perception of something is negative, they will tend to avoid it.

Perception of the Work Environment



The work environment is a work atmosphere that includes work characteristics (work routines, attractiveness, overtime hours), the level of competition between employees, and work pressure which are factors of the work environment (Eldiana, 2018). According to George R Terry (2006:23) in Nanang Budians (2013) states that "The work environment can be interpreted as forces that influence, both directly and indirectly, the performance of an organization or company". The work environment is everything that is around the workers and can influence them in carrying out the tasks assigned (Nuraini, 2013).

Adversity Quotient

Adversity Quotient is a theory proposed by Paul G. Stolz to bridge the gap between intellectual intelligence (IQ) and emotional intelligence (EQ). Adversity intelligence is the ability of an individual to transform challenges into opportunities for success (Mayasari & Perwita, 2017). Stolz defines adversity intelligence as a person's ability to observe difficulties and process them with their own intelligence, turning them into challenges to overcome.

Professional Training

Training is a process by which a person learns and acquires skills and abilities to help them achieve specific goals (Tamsuri, 2022). Professional training is part of a series of preparations and exercises carried out before starting a career. Professional training can develop and improve skills and competencies for a job or profession (Handayani et al., 2023).



Research Framework

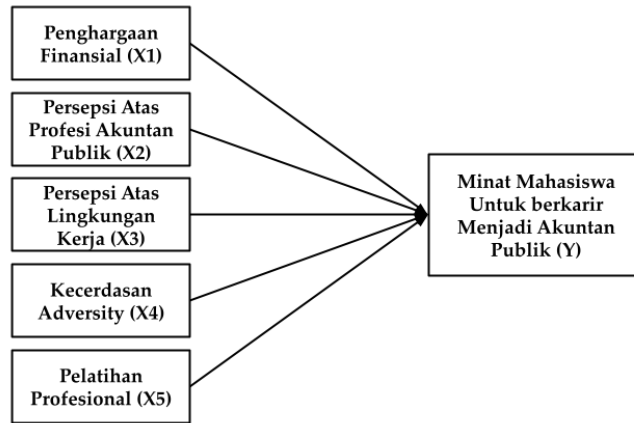


Figure 1
Research Framework

Hypothesis

The influence of financial rewards on accounting students' interest in pursuing a career as a public accountant.

Financial rewards are rewards or awards in the form of currency value given as a form of reciprocal compensation or the provision of services, energy, efforts, and benefits of a person in an employment relationship (Bagus et al., 2017). High financial rewards will be a consideration for students in choosing a career as a public accountant, whether the financial rewards they will receive as a public accountant will be able to meet their future living needs or vice versa.

Research conducted by (Handayani, 2021) and (Oktaviani et al., 2020) shows that financial rewards influence students' interest in pursuing a career as a public accountant. Based on the above description, the following hypothesis is formulated:

h1: Financial rewards influence accounting students' interest in pursuing a career as a public accountant.



The influence of perceptions of the public accounting profession on accounting students' interest in pursuing a career as a public accountant

Tavris (2017) argues that perception is the brain's process of organizing and interpreting sensory information. Accounting students have varying perceptions of the public accounting profession. Some perceive public accounting as positive or negative, which can indirectly influence their desire to pursue a career as a public accountant. Accounting students with a positive perception of the public accounting profession are more likely to be interested in becoming a public accountant.

Research conducted by (Cahya and Erawati, 2021) and (Sukanti, 2014) shows that perceptions of the public accounting profession influence students' interest in pursuing a career as a public accountant. Based on the above description, the following hypothesis is formulated:

h2: Perception of the public accounting profession influences accounting students' interest in pursuing a career as a public accountant.

The influence of perceptions of the work environment on accounting students' interest in pursuing a career as a public accountant.

A clean and healthy work environment is a good business practice that can prevent illness among company employees (also related to work absence) and provide a work atmosphere that encourages employees to give their best to the company (Ridley, 2006:302). Sari (2016) stated that the work environment is one of the factors considered in career selection for accounting students. A comfortable and supportive work environment can increase a person's interest in the profession.



Research conducted by Muliastari and Andayani (2023) and Oktaviani (2020) shows that perceptions of the work environment influence students' interest in pursuing a career as a public accountant. Based on the above description, the following hypothesis is formulated:

h3: Perception of the work environment influences accounting students' interest in pursuing a career as a public accountant.

The influence of adversity intelligence on accounting students' interest in pursuing a career as a public accountant

Adversity intelligence is a concept that describes the qualities a person possesses to face various difficulties and struggles to achieve success in various areas of life (Stoltz, 1997). The drive within a student, especially one with good adversity intelligence, will enhance their personal abilities in order to achieve their desired goals.

Research conducted by (Arief et al., 2020) and (Rahmadhani & Mimba, 2024) shows that adversity intelligence influences students' interest in pursuing a career as a public accountant. Based on the above description, the following hypothesis is formulated:

h4: Adversity intelligence influences accounting students' interest in pursuing a career as a public accountant.

The influence of professional training on accounting students' interest in pursuing a career as a public accountant

Professional training is education that aims to hone skills to improve while maintaining moral values in the field (Eksandy & Hakim, 2020). Stolle (1976) stated that professional training is considered when choosing a career as a public accountant.



Research conducted by Norlaela & Muslimin (2022) and Amelia & Nahor (2023) indicates that professional training influences students' interest in pursuing a career as a public accountant. Based on the above description, the following hypothesis is formulated:

h5: Professional training influences accounting students' interest in pursuing a career as a public accountant.

RESEARCH METHOD

This study employed a quantitative approach, targeting all accounting students from universities in Surakarta City, graduating in the 2021–2022 intake. Purposive sampling was used to select the sample. The minimum sample size was determined using the Lemeshow formula, resulting in 115 respondents. Data were collected using a Likert-scale questionnaire containing four levels of response preference and analyzed using multiple linear regression with SPSS software.

Variable Measurement

Variables	Definition	Indicator
Interest (Y)	Interest in KBBI is defined as a strong inclination towards something; passion; desire.	1. Personal interests 2. Interest Situation 3. Interest in psychological traits
Financial Rewards (X1)	income in the form of money, goods directly or indirectly received by employees as compensation for services provided to the company	1. Financial rewards/starting salary 2. Potential salary increase 3. Work allowances and bonuses
Perception of the Public	the process by which individuals organize and interpret sensory	1. Attitude towards behavior



Accounting Profession (X2)	impressions to provide meaning to their environment.	2. Subjective norms 3. perceived behavioral control
Perception of Work Environment (X3)	The work environment is the work atmosphere (routine, attractive, often overtime), the level of competition between employees, and work pressure.	1. Nature of work 2. Length of work time 3. Relationships with coworkers and superiors
Adversity Intelligence (X4)	an ability to turn obstacles into opportunities to successfully achieve goals.	1. Control 2. Durability 3. Range 4. Ownership
Professional Training (X5)	An activity or process carried out to improve skills, attitudes, understanding, or actions in current or future tasks	1. Training before starting work 2. Professional training 3. Regular job training 4. Varied work experience

RESULTS AND DISCUSSION

Descriptive Statistical Analysis of Research Variables

Data collection in this study was conducted through the distribution of online questionnaires to accounting students from the 2021 and 2022 intakes from various universities in Surakarta City. A total of 115 questionnaires were collected, and based on respondent characteristics, the majority were female (86 students) and male (29 students). In terms of intake, the largest number of respondents came from the 2021 intake (71 students) and the 2022 intake (44 students), from the 2022 intake (38%). Respondents came from eight universities, with the largest number coming from Muhammadiyah University of Surakarta (46 students) and 40% from Slamet Riyadi University (21 students). This was followed by Sebelas Maret University (20 students) and UIN Raden Mas Said (17



students). Meanwhile, the rest came from STIE ATMA Bhakti Surakarta, Batik Islamic University Surakarta, and Duta Bangsa University Surakarta, each with 3 people (3%), and Dharma University AUB Surakarta with 2 people (2%).

Table 1
Descriptive Analysis of Research Variables

Variables	Min	Max	Mean	Std.
Accounting students' interest in pursuing a career as a public accountant	10.00	22.00	18.4348	2.67913
Financial Rewards	12.00	24.00	19.4000	2.61171
Perceptions of the Public Accounting Profession	12.00	24.00	19.4609	2.38153
Perception of the work environment	15.00	24.00	19.9565	2.34854
Adversity Intelligence	17.00	32.00	26.6261	3.09913
Professional Training	16.00	32.00	27.5652	3.30903

Source: Primary Data, 2025.

Based on the table, the description of each variable in this study can be seen as follows:

1. The students' interest in pursuing a career as a public accountant has an average value of 18.4348, a maximum value of 22, a minimum value of 10, and a standard deviation of 2.67913. This means that in general, accounting students' interest in pursuing a career as a public accountant is high.
2. Financial Rewards had an average score of 19.4000, a maximum score of 24, a minimum score of 12, and a standard deviation of 2.61171. This means that students generally believe that the public accounting profession can provide adequate compensation, both in the form of salary, benefits, and other incentives.



3. The perception of the public accounting profession has an average value of 19.4609, a maximum value of 24, a minimum value of 12, and a standard deviation of 2.38153. This means that in general, accounting students have a very positive perception of the public accounting profession.
4. Perception of the work environment had an average score of 19.9565, a maximum score of 24, a minimum score of 15, and a standard deviation of 2.34854. This means that accounting students generally have a positive view of the environment. The majority of students believe that a comfortable work environment that supports self-development and provides good working relationships with colleagues and superiors will support productivity, comfort, and job satisfaction.
5. Adversity intelligence has an average value of 26.6261, a maximum value of 32, a minimum value of 17, and a standard deviation of 3.09913. This means that in general, accounting students have high mental resilience and the ability to overcome difficulties, which plays an important role in supporting their interest and readiness for a career as a public accountant.
6. Professional training has an average value of 27.5652, a maximum value of 32, a minimum value of 16, and a standard deviation of 3.30903. This means that in general accounting students feel that the training, whether in the form of seminars, workshops, certifications, or other technical training, is very useful in improving their understanding, skills, and readiness to face the world of work, especially in the public accounting profession.



Data Quality Test

Validity Test

Table 2
Validity Test Results

Variables	Question	r count	r table	Information
Student Interest (Y)	Y.1	0.718	0.183	Valid
	Y.2	0.726	0.183	Valid
	Y.3	0.712	0.183	Valid
	Y.4	0.663	0.183	Valid
	Y.5	0.582	0.183	Valid
	Y.6	0.627	0.183	Valid
Financial Rewards (X1)	X1.1	0.762	0.183	Valid
	X1.2	0.732	0.183	Valid
	X1.3	0.620	0.183	Valid
	X1.4	0.633	0.183	Valid
	X1.5	0.692	0.183	Valid
	X1.6	0.649	0.183	Valid
Perception on the Public Accounting Profession (X2)	X2.1	0.533	0.183	Valid
	X2.2	0.66	0.183	Valid
	X2.3	0.649	0.183	Valid
	X2.4	0.721	0.183	Valid
	X2.5	0.623	0.183	Valid
	X2.6	0.584	0.183	Valid
Perception of Work Environment (X3)	X3.1	0.622	0.183	Valid
	X3.2	0.587	0.183	Valid
	X3.3	0.628	0.183	Valid
	X3.4	0.612	0.183	Valid
	X3.5	0.644	0.183	Valid
	X3.6	0.697	0.183	Valid
Adversity Intelligence (X4)	X4.1	0.671	0.183	Valid
	X4.2	0.598	0.183	Valid
	X4.3	0.606	0.183	Valid
	X4.4	0.667	0.183	Valid
	X4.5	0.736	0.183	Valid
	X4.6	0.662	0.183	Valid
	X4.7	0.685	0.183	Valid



	X4.8	0.691	0.183	Valid
	X5.1	0.718	0.183	Valid
	X5.2	0.757	0.183	Valid
	X5.3	0.661	0.183	Valid
Professional	X5.4	0.779	0.183	Valid
Training (X5)	X5.5	0.742	0.183	Valid
	X5.6	0.850	0.183	Valid
	X5.7	0.698	0.183	Valid
	X5.8	0.760	0.183	Valid

Source: Primary Data, 2025.

The validity test shows that all items in the questionnaire instrument are valid because the calculated r value of each item is greater than the table r (0.183).

Reliability Test

Table 3
Reliability Test Results

Variables	Cronbach Alpha Coefficient	Standard Coefficient	Information
Interest	0.6	0.756	Reliable
Financial Rewards	0.6	0.768	Reliable
Perceptions of the Public Accounting Profession	0.6	0.696	Reliable
Perception of the Work Environment	0.6	0.695	Reliable
Adversity Intelligence	0.6	0.819	Reliable
Professional Training	0.6	0.885	Reliable

Source: Primary Data, 2025.

The reliability test also shows that all variables have a Cronbach alpha value above 0.60, which means that the instrument used is reliable, meaning that the variables are suitable for use as measuring tools.



Classical Assumption Test

Normality Test

Table 4
Normality Test Results

	Standardized value
n	115
Test Statistics	0.72
Asymp.Sig (2-tailed)	0.196

Source: Primary Data, 2025.

The normality test using Kolmogorov-Smirnov produced a significance value of 0.196, greater than 0.05, so it can be concluded that the data is normally distributed.

Multicollinearity Test

Table 5
Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
Financial Rewards	0.746	1,340
Perceptions of the Public Accounting Profession	0.580	1,725
Perception of the Work Environment	0.501	1,996
Adversity Intelligence	0.793	1,260
Professional Training	0.569	1,757

Source: Primary Data, 2025.

The multicollinearity test shows that all independent variables have a tolerance value above 0.10 and a VIF below 10, so there is no multicollinearity.



Heteroscedasticity Test

Table 6
Heteroscedasticity Test Results

Model	Sig.
Financial Rewards	0.573
Perceptions of the Public Accounting Profession	0.535
Perception of the Work Environment	0.869
Adversity Intelligence	0.597
Professional Training	0.918

Source: Primary Data, 2025.

The heteroscedasticity test using Spearman Rho shows that there are no symptoms of heteroscedasticity, as indicated by the significance value of all variables > 0.05.

Model Accuracy Test

F test

Table 7
Simultaneous Test Results (F Test)

Model	Sum of	Df	Mean	F	Sig
Regression	308,813	5	61,763	13,215	0.0000000005
Residual	509,448	109	4,674		
Total	818,261	114			

Source: Primary Data, 2025.

The F-test aims to determine whether the regression model is suitable for use. The F-test results show a significance value of 0.0000000005 (<0.05), thus concluding that the independent variables simultaneously have a significant effect on the dependent variable and the research model is acceptable.

Adjusted R Square

Table 8
Adjusted R Square Test Results

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	0.614	0.377	0.349	2.161191

Source: Primary Data, 2025.



From the results of the data analysis above, an adjusted value (R2) of 0.349 was obtained. This can be interpreted that financial rewards (X1), perceptions of the public accounting profession (X2), perceptions of the work environment (X3), adversity intelligence (X4) and professional training (X5) have a relationship contributing to the rise and fall of accounting students' interest in pursuing a career as a public accountant (Y) among accounting students majoring in universities in Surakarta City of 34.9%. The remaining 65.1% is influenced by other variables not included in the regression model tested by this study.

Multiple Regression Analysis

Table 9
Multiple Linear Regression Results

Variables	Regression Coefficient	Standard Error	t-count	Sig.
Constant	2,887	2,324	1,242	0.216729
Financial Rewards	0.354	0.090	3,944	0.000142
Perceptions of the Public Accounting Profession	0.393	0.112	3,524	0.000622
Perception of the Work Environment	-0.074	0.122	-0.610	0.543082
Adversity Intelligence	0.029	0.073	0.397	0.692208
Professional Training	0.063	0.081	0.774	0.440683

Source: Primary Data, 2025.

Based on the research results, the following regression equation was obtained:

$$MBMP = 2.887 + 0.354(PH) + 0.393(PS) - 0.074(LK) + 0.029(KA) + 0.063(PP) + \epsilon$$

Based on the regression equation above, it can be interpreted as follows:



- a. The constant coefficient of 2.887 with a positive value (in the same direction) can be interpreted as if the financial reward variables (X_1), perception of the public accounting profession (X_2), perception of the work environment (X_3), adversity intelligence (X_4) and professional training (X_5) have a value of zero, then the level of interest of accounting students in the public accounting profession (Y) is high.
- b. The financial reward variable has a positive (unidirectional) regression coefficient of 0.354, which means that if the financial reward variable (X_1) increases, accounting students' interest in the public accounting profession will be high.
- c. The perception variable of the public accounting profession has a positive (unidirectional) regression coefficient of 0.393, which means that if the perception variable of the public accounting profession (X_2) increases, accounting students' interest in the public accounting profession will be high.
- d. The variable of perception of the work environment has a negative regression coefficient (not in the same direction) of -0.074, which means that if the variable of perception of the work environment (X_3) is better, the interest of accounting students in the public accounting profession will be low.
- e. The adversity intelligence variable has a positive (unidirectional) regression coefficient of 0.029, which means that if the adversity intelligence variable (X_4) increases, accounting students' interest in the public accounting profession will increase, assuming other variables are constant.
- f. The professional training variable has a positive (unidirectional) regression coefficient of 0.063, which means that if the professional training variable



(X5) increases, accounting students' interest in the public accounting profession will increase, assuming other variables are constant.

t-test (Hypothesis Test)

t Test is used to see the influence of each independent variable partially on accounting students' interest in becoming public accountants.

Table 10
Hypothesis Test Results

Model	Unstandardized Coefficient	Standardized Coefficient	t	Sig	Hypothesis
Financial Rewards	0.354	0.090	3,944	0.000142	Hypothesis accepted
Perceptions of the Public Accounting Profession	0.393	0.112	3,524	0.000622	Hypothesis accepted
Perception of the Work Environment	-0.074	0.122	-0.61	0.543082	Hypothesis rejected
Adversity Intelligence	0.029	0.073	0.397	0.692208	Hypothesis rejected
Professional Training	0.063	0.081	0.774	0.440683	Hypothesis rejected

Source: Primary Data, 2025.

The financial reward and perception variables of the public accounting profession each have a significant value of 0.000142 and 0.000622, which means less than 0.05 Shows that H1 and H2 are accepted, which means financial rewards and perceptions of the public accounting profession influence the interest of accounting students to pursue a career as a public accountant. While the perception variable of the work environment has a significance value of 0.000622,



the adversity intelligence variable has a significance value of 0.692208, professional training has a significance value of 0.440683 which means the significance value of the three variables is greater than 0.05 indicating that H3, H4, and H5 are rejected which means the perception variable of the work environment, adversity intelligence, and professional training do not influence the interest of accounting students to pursue a career as a public accountant.

Synthesis of Topic

The Influence of Financial Rewards on Accounting Students' Interest in Pursuing a Career as a Public Accountant

This study found that financial rewards influence accounting students' interest in pursuing a career as a public accountant. These findings indicate that the higher the financial rewards offered, the higher the students' interest in choosing the public accounting profession. This aligns with the expectancy/motivation theory, which states that compensation is a key driver in career decision-making. In this context, accounting students view the public accounting profession as a career with an attractive level of financial rewards, thus fostering interest in pursuing a career in that field. These results support Handayani's (2021) research, which states that financial rewards influence students' interest in pursuing a career as a public accountant.

The Influence of Perceptions of the Public Accounting Profession on Accounting Students' Interest in Pursuing a Career as a Public Accountant

Based on the results of the linear regression analysis, it was found that students' perceptions of the public accounting profession significantly influence their interest in pursuing a career as a public accountant. The regression coefficient shows a positive relationship, meaning that the better students'



perceptions of the public accounting profession, the higher their interest in pursuing a career in public accounting. These results align with Vroom's Expectancy Theory of Motivation, which states that a person will be motivated to take action if they believe that their efforts will result in good performance (expectancy), that performance will produce the expected results (instrumentality), and that those results have desired or valuable value for the individual (valence). These results support research conducted by Cahya and Erawati (2021), which stated that perception influences students' interest in pursuing a career as a public accountant.

The Influence of Perception of the Work Environment on Accounting Students' Interest in Pursuing a Career as a Public Accountant

Based on the results of the linear regression analysis conducted in this study, it was found that students' perceptions of the work environment did not significantly influence their interest in pursuing a career as a public accountant. This finding contradicts the basic assumption of motivation theory, which states that work environment conditions are among the hygiene factors that can influence job satisfaction and motivation in choosing or remaining in a job.

These findings indicate that while students may have an assessment of the public accounting work environment, this assessment is not the primary factor influencing their career choice. In other words, students tend to consider other aspects, such as salary, career prospects, social recognition, or personal interest in the profession, rather than a comfortable work environment. These findings support research conducted by Faisal et al. (2021), which showed that the work environment does not influence students' interest in pursuing a career as a public accountant.



The Influence of Adversity Intelligence on Accounting Students' Interest in Pursuing a Career as a Public Accountant

Based on the results of the linear regression analysis conducted in this study, it was found that the adversity quotient (AQ) did not significantly influence accounting students' interest in pursuing a career as a public accountant. Adversity quotient (AQ) is an individual's ability to face, survive, and overcome difficulties or pressures in life. However, in the context of this study, students with high AQ levels did not directly show a greater tendency to choose public accounting as a career path. This finding contradicts motivation theory, which explains that an individual's ability to face challenges and pressures, as reflected through adversity quotient, is an important factor in determining a person's direction and persistence in pursuing certain career goals. A person's motivation is influenced by the belief that their efforts will bring the desired results. However, the results of this study actually show that a high adversity quotient does not automatically encourage interest in choosing that profession. This finding indicates that interest in a career as a public accountant is not entirely influenced by a person's resilience in dealing with pressure. This research supports research conducted by Susanti & Afiqoh (2023), which found that the adversity quotient does not influence students' interest in pursuing a career as a public accountant.

The Influence of Professional Training on Accounting Students' Interest in Pursuing a Career as a Public Accountant

Based on the data analysis conducted in this study, it was found that professional training did not significantly influence accounting students' interest in pursuing a career as a public accountant. This indicates that although students



received professional training in accounting, it was not sufficient to motivate them to pursue a career as a public accountant. This finding contradicts the basic assumption of motivation theory, which states that opportunities for growth through training and self-development are important motivators in increasing career motivation. The training received may not be perceived as valuable as other factors they consider more important, such as career stability and potential income. These results support the research of Luthfitasari and Setyowati (2021), which stated that professional training does not influence interest in pursuing a career as a public accountant.

CONCLUSION

Based on the research conducted, it can be concluded that financial rewards and perceptions of the public accounting profession influence accounting students' interest in pursuing a career as a public accountant. Meanwhile, perceptions of the work environment, adversity quotient, and professional training do not influence students' interest in pursuing a career as a public accountant.

This study had limitations, including focusing on only five variables, which means there are many other factors that could influence student interest. The sample size was limited to 115 students, which may not fully represent the population. Data were collected using a questionnaire, which could lead to respondents filling out the questionnaire less diligently.

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