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Analysis of Personal and Professional Factors Affecting Accounting Students' Career Interest in Public Accountant

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ABSTRACT

The Public Accountant profession in Indonesia faces a shortage of professionals, necessitating an understanding of factors influencing students' career interest. This study aims to examine the effect of personal factors, measured as the Conventional personality type, and professional factors, including labor market considerations and social values, on final-year accounting students' interest in becoming public accountants. A quantitative approach was employed, using a questionnaire distributed to 60 final-year students at an Indonesian university. Data were analyzed using multiple linear regression to test the individual and combined effects of personal and professional factors. The findings reveal that personal factors have a significant positive effect on interest, while professional factors exhibit a significant negative effect, possibly due to perceived work pressure. Together, these factors explain 99.2 percent of the variance in interest, indicating a robust model. The study concludes that personal factors strongly drive interest in Public Accountant, whereas professional factors deter it, highlighting the need for universities to use personality assessments in career counseling and for firms to address negative perceptions to attract talent. Future research should explore broader samples and additional factors to enhance career interest.

Keywords: Accounting Profession, Accounting Students, Career Choice, Holland's Theory, Personal Factors, Professional Factors, Public Accountant.

ABSTRAK

Profesi Akuntan Publik di Indonesia menghadapi kekurangan tenaga profesional, sehingga diperlukan pemahaman tentang faktor-faktor yang memengaruhi minat karier mahasiswa. Penelitian ini bertujuan untuk mengkaji pengaruh faktor pribadi, yang diukur sebagai tipe kepribadian Konvensional, dan faktor profesional, termasuk pertimbangan pasar kerja dan nilai-nilai sosial, terhadap minat mahasiswa akuntansi tahun akhir untuk menjadi akuntan publik. Pendekatan kuantitatif digunakan, menggunakan kuesioner yang dibagikan kepada 60 mahasiswa tahun akhir di sebuah universitas di Indonesia. Data dianalisis menggunakan regresi linier berganda untuk menguji pengaruh individual dan gabungan dari faktor pribadi dan profesional. Temuan penelitian menunjukkan bahwa faktor pribadi memiliki pengaruh positif yang signifikan terhadap minat, sementara faktor profesional menunjukkan pengaruh negatif yang signifikan, kemungkinan karena tekanan kerja yang dirasakan. Secara keseluruhan, faktor-faktor ini menjelaskan 99,2 persen varians minat, yang menunjukkan model yang robust. Penelitian ini menyimpulkan bahwa faktor pribadi sangat mendorong minat terhadap Akuntan Publik, sementara faktor profesional menghambatnya, yang menyoroti perlunya universitas untuk menggunakan asesmen kepribadian dalam konseling karier dan bagi perusahaan untuk mengatasi persepsi negatif guna menarik talenta. Penelitian selanjutnya sebaiknya mengeksplorasi sampel yang lebih luas dan faktor-faktor tambahan untuk meningkatkan minat karier.

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INTRODUCTION

The Public Accountant profession plays a critical role in ensuring transparency and accountability in financial reporting, fostering public trust in business operations. According to the Indonesian Institute of Public Accountants (IAP), the number of public accountants in Indonesia remains limited, with only 1,464 registered professionals as of February 2023, as shown in Figure 1. This figure is relatively low compared to the growing demand for public accountants in corporate and governmental sectors, driven by economic growth and increasing regulatory complexity. The shortage is exacerbated by the low interest among accounting students in pursuing a career as public accountants, often influenced by perceptions of high work pressure and limited professional recognition (Guthrie & Parker, 2016). In the digital era, the accounting profession faces additional challenges, such as the adoption of new technologies and evolving reporting standards, requiring enhanced competencies (Tavares et al., 2023; Julius, 2024; Shaleh, 2024). Understanding the factors influencing students' interest in this profession is therefore essential to address the shortage of public accountants in Indonesia.

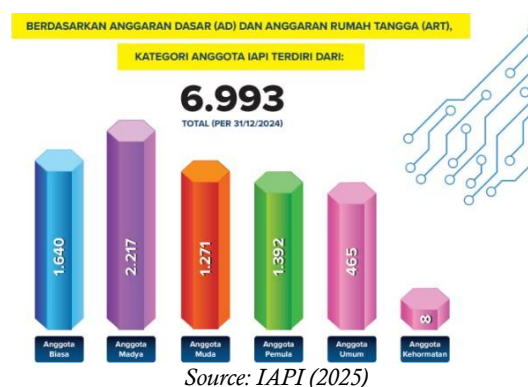


Figure 1. IAPI Statistical Data

Students' interest in pursuing a Public Accountant career is shaped by both personal and professional factors. Holland's Theory suggests that individuals with a Conventional personality type are inclined to choose structured, detail-oriented professions like accounting (Reardon & Lenz, 1999). Personal factors, such as personality type, personal values, and career motivation, have been shown to influence career choices among students (Da Costa et al., 2015; Roccas et al., 2002). Meanwhile, professional factors, including job opportunities, financial rewards, and professional recognition, also play a significant role in shaping career interest (Samsudin et al., 2024; Wai et al., 2024; Zaikin et al., 2024). However, some studies indicate that professional factors may have a negative impact due to perceptions of high turnover rates in Public Accountant firms (Law, 2010; Syrek & Turan, 2017; Akrou & Ayadi, 2022). This study employs Holland's Theory to examine the influence of personal factors, measured as the Conventional personality type, alongside professional factors on accounting students' interest in becoming public accountants in Indonesia.

Despite numerous studies exploring factors influencing students' interest in accounting careers, findings remain inconsistent. According to Pratama (2017) and Suyanto et al. (2024), professional factors such as job opportunities and financial rewards positively influence students' interest in accounting careers in Indonesia. Conversely, Cheng et al. (2013) and Schott et al. (2016) found that professional factors may deter interest due to perceptions of high work pressure and the complexity of professional certification exams. Additionally, many prior studies have focused on professional factors while paying less attention to personal factors, such as personality type based on Holland's Theory

(Rosalina et al., 2020). Personal factors are particularly critical for final-year students who are at a pivotal stage of career decision-making (Johnson & Mortimer, 2002). Thus, there is a research gap in understanding the combined influence of personal and professional factors on the interest in becoming a public accountant within the Indonesian context, particularly using Holland's Theory as a framework.

This study aims to analyze the influence of personal and professional factors on accounting students' interest in pursuing a career as public accountants in Indonesia. Specifically, it tests three hypotheses, namely personal factors, measured as the Conventional personality type based on Holland's Theory, have a significant positive effect on the interest in becoming a public accountant; professional factors, encompassing labor market considerations and social values, have a significant positive effect on the interest in becoming a public accountant; and personal and professional factors simultaneously have a significant effect on the interest in becoming a public accountant. By integrating Holland's Theory with an analysis of professional factors, this study seeks to provide new insights into enhancing students' interest in Public Accountant and offer recommendations for universities and accounting firms to attract talent. The study focuses on final-year accounting students at an Indonesian university, as they are at a critical stage of career decision-making.

LITERATURE REVIEW & HYPOTHESIS DEVELOPMENT

Holland's Theory and Its Relevance to Career Choice in Public Accountant

Holland's Theory of Vocational Choice provides a robust framework for understanding career preferences by linking personality types to occupational choices. According to Yigitbasioglu and Velcu (2012) and Wetmiller and Barkhi (2021), individuals with a Conventional personality type are characterized by traits such as precision, organization, and preference for structured tasks, making them well-suited for professions like accounting. This theory posits that career satisfaction and success are higher when an individual's personality aligns with their chosen profession's demands. In the context of Public Accountant, which requires meticulous attention to detail and adherence to regulations, the Conventional personality type is particularly relevant (Papare et al., 2024; Zhang, 2024; Ashari, 2025).

Personal factors, defined as the Conventional personality traits in this study, are expected to influence accounting students' interest in becoming public accountants. Previous research supports this, indicating that students with structured and analytical personalities are more inclined to pursue accounting careers (Andon et al., 2010; Swain & Olsen, 2012; Da Costa et al., 2015). Furthermore, the application of Holland's Theory in the Indonesian context is critical, as cultural and educational factors may shape how personality influences career decisions (Mustapha & Hassan, 2012). By focusing on personal factors, this study aims to examine how well-aligned personality traits drive interest in Public Accountant, addressing a gap in the literature regarding personality-driven career choices in Indonesia.

Factors Influencing Interest in Public Accountant and Hypotheses

The interest in pursuing a career as a public accountant is influenced by both personal and professional factors. Personal factors, rooted in Holland's Theory, encompass personality traits that align with the demands of Public Accountant, such as precision and rule-orientation (Roccas et al., 2002). According to Rianto et al. (2020) and Prihatingtyas et al. (2023), personal factors significantly predict career choices among Indonesian accounting students, as they reflect intrinsic motivations and values. In contrast, professional factors, including labor market considerations, financial rewards, and social prestige, also shape career interest (Ng et al., 2017). However, Nouri and Parker (2020) suggest that professional factors may have a negative effect due to perceptions of high work pressure and turnover in Public Accountant firms.

For instance, Ashadi and Rice (2016) and Suryani (2021) found that the complexity of certification exams and demanding work environments deterred students' interest in

Indonesia. These conflicting findings highlight the need to explore both factors concurrently. Personal factors are expected to positively influence interest due to their alignment with the profession’s demands, while professional factors may have varied impacts based on students’ perceptions. Based on this, the study proposes the following hypotheses:

- H1: Personal factors has a significant positive effect on the interest in becoming a public accountant.
- H2: Professional factors has a significant positive effect on the interest in becoming a public accountant.
- H3: Personal and professional factors simultaneously have a significant effect on the interest in becoming a public accountant.

The research framework integrates personal and professional factors to explain accounting students’ interest in becoming public accountants, as illustrated in Figure 2. According to Rosalina et al. (2020), a comprehensive framework combining intrinsic and extrinsic factors provides a holistic understanding of career choices. In this study, personal factors are operationalized as the Conventional personality type based on Holland’s Theory, which influences students’ predisposition toward structured professions like Public Accountant (Pennington & Richards, 2016). Professional factors, including labor market considerations and social values, reflect external motivators that shape career interest (Ng et al., 2017). The framework posits that personal factors drive interest through alignment with professional demands, while professional factors influence interest through perceived opportunities and challenges (Guthrie & Parker, 2016). The combined effect of these factors is tested to determine their simultaneous impact on interest, addressing inconsistencies in prior studies (Higgins et al., 2012; Zhou et al., 2016; Awoitau et al., 2024). Figure 2 visually depicts the relationships between personal factors, professional factors, and interest in becoming a public accountant, providing a structured approach to testing the hypotheses. This framework guides the empirical analysis, using regression to examine the influence of these factors among final-year accounting students in Indonesia.

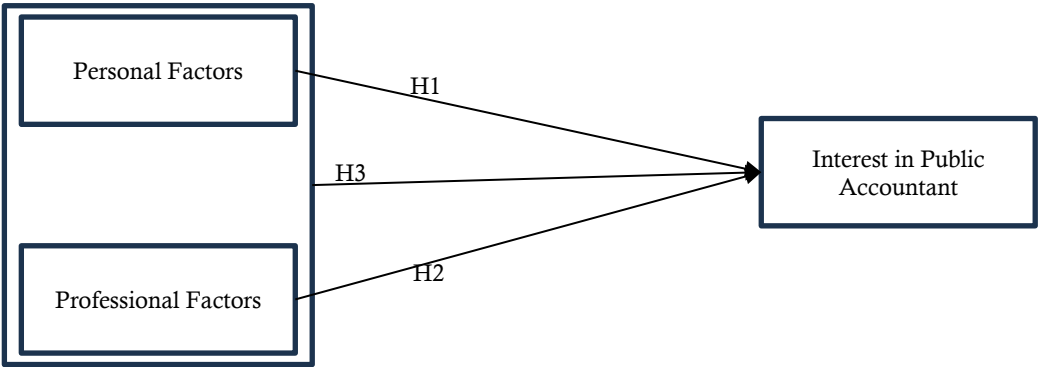


Figure 2. Research Framework

RESEARCH METHOD

This study employs a quantitative approach to investigate the influence of personal and professional factors on accounting students’ interest in pursuing a career as public accountants in Indonesia. The research focuses on final-year accounting students at a university in Indonesia, selected due to their critical stage of career decision-making. A total of 60 students participated. Data were collected using a structured questionnaire designed to measure personal factors, professional factors, and interest in becoming a public accountant. The questionnaire was distributed in person during class sessions to

ensure a high response rate, and all responses were anonymized to maintain confidentiality.

Personal factors are operationalized as the Conventional personality type, assessed through a set of Likert-scale questions adapted from Holland's Theory, focusing on traits such as precision, organization, and rule-orientation. Professional factors encompass labor market considerations and social values, measured using Likert-scale items derived from established instruments in accounting career research. The dependent variable, interest in becoming a public accountant, is evaluated through questions assessing students' willingness to pursue this career path. All variables were tested for reliability and validity prior to analysis, with Cronbach's alpha values exceeding 0.7, indicating acceptable reliability. The research framework illustrates the hypothesized relationships between personal factors, professional factors, and interest in becoming a public accountant. Data analysis was conducted using multiple linear regression to test the proposed hypotheses. The regression model was analyzed using SPSS. Classical assumption tests, including normality, multicollinearity, and heteroscedasticity, were performed to ensure the model's validity.

RESULTS

This study investigates the influence of personal and professional factors on final-year accounting students' interest in pursuing a career as public accountants in Indonesia, using a quantitative approach with multiple linear regression analysis. The results are based on data collected from 60 students at a university in Indonesia, as outlined in the Methods section. The analysis tests three hypotheses: (H1) personal factors, measured as the Conventional personality type based on Holland's Theory, have a significant positive effect on interest in becoming a public accountant; (H2) professional factors, encompassing labor market considerations and social values, have a significant positive effect on interest in becoming a public accountant; and (H3) personal and professional factors simultaneously have a significant effect on interest in becoming a public accountant. The findings are presented in four key areas: respondent demographics, classical assumption tests, regression model summary, and hypothesis testing.

Table 1. Respondent Demographics

Categories	Subcategories	Frequency	Percentage (%)
Gender	Male	18	30.0
	Female	42	70.0
Class	2018	3	5.0
	2019	2	3.3
	2020	3	5.0
	2021	51	85.0
	2023	1	1.7
Total		60	100.0

The demographic profile of the respondents provides context for interpreting the regression results. Table 1 summarizes the gender and academic year distribution of the 60 participants. The sample consists of 42 female respondents (70%) and 18 male respondents (30%), reflecting a higher representation of female students in the accounting program. Regarding academic year, the majority of respondents are from the 2021 cohort (51 students, 85%), followed by smaller proportions from 2018 (3 students, 5%), 2020 (3 students, 5%), 2019 (2 students, 3.3%), and 2023 (1 student, 1.7%). The predominance of 2021 cohort students suggests that the findings are primarily reflective of final-year students at a critical stage of career decision-making. This demographic distribution ensures a focused sample for analyzing career interest, as final-year students are likely to have clearer career aspirations.

To ensure the validity of the regression model, classical assumption tests were conducted, including normality, multicollinearity, and heteroscedasticity. The normality test, assessed using the Kolmogorov-Smirnov test, indicated that the data were normally

distributed, supporting the appropriateness of regression analysis. Multicollinearity was evaluated using Variance Inflation Factor (VIF) values, which were below 10 for both personal and professional factors, suggesting no significant multicollinearity issues. The heteroscedasticity test, conducted via the Glejser test, confirmed that the residuals were homoscedastic, indicating consistent variance across the model. These tests validate the reliability of the regression results presented in subsequent tables.

Table 2. Regression Model Summary

Statistics	Value
R	0.996
R Square	0.992
Adjusted R Square	0.983
Std. Error of the Estimate	12.539

The regression model's overall fit is presented in Table 2. The model yields an R value of 0.996, indicating a strong correlation between the independent variables (personal and professional factors) and the dependent variable (interest in becoming a public accountant). The R² value of 0.992 suggests that 99.2% of the variance in interest is explained by the model, while the Adjusted R² of 0.983 accounts for the number of predictors, confirming the model's robustness. The standard error of the estimate, 12.539, indicates a relatively low prediction error, further supporting the model's reliability. These results suggest that the combination of personal and professional factors effectively predicts students' interest, providing a strong foundation for hypothesis testing.

Table 3. Regression Coefficients for Personal and Professional Factors

Variable	B	Std. Error	Beta	t	Sig.
(Constant)	10.373	9.231		1.124	0.378
Personal Factors	2.329	0.319	2.937	7.306	0.018
Professional Factors	-1.416	0.281	-2.022	-5.030	0.037

The individual effects of personal and professional factors are detailed in Table 3. For personal factors, the regression coefficient (B) is 2.329, with a standard error of 0.319, a standardized beta of 2.937, a t-value of 7.306, and a significance value of 0.018. This indicates a significant positive effect, supporting H1, as personal factors (the Conventional personality type) positively influence interest in becoming a public accountant. In contrast, professional factors have a negative coefficient (B = -1.416, standard error = 0.281, beta = -2.022, t = -5.030, significance = 0.037), suggesting a significant negative effect, leading to the rejection of H2. The constant term (B = 10.373, standard error = 9.231, t = 1.124, significance = 0.378) is not significant, indicating that the baseline interest is driven primarily by the independent variables. These results highlight the contrasting roles of personal and professional factors in shaping career interest.

Table 4. Simultaneous Significance Test Results

Source	Sum of Squares	df	Mean Square	F	Sig.
Regression	37291.529	2	18645.764	118.585	0.008
Residual	314.471	2	157.236		
Total	37606.000	4			

The simultaneous effect of personal and professional factors is tested in Table 4. The ANOVA results for Model 2 show a regression sum of squares of 37,291.529 with 2 degrees of freedom, yielding a mean square of 18,645.764. The F-statistic of 118.585, with a significance value of 0.008, indicates that the model is statistically significant at the 0.05 level. This confirms that personal and professional factors together have a significant effect on interest in becoming a public accountant, supporting H3. The residual sum of squares (314.471, df = 2) and total sum of squares (37,606.000, df = 4) further validate the model's explanatory power. These findings align with the research framework, which posits a combined influence of both factors.

The results confirm that personal factors significantly enhance students' interest in becoming public accountants, while professional factors have a negative impact, possibly due to perceived challenges in the profession. The findings support H1 and H3 but lead to the rejection of H2, indicating that personal factors are a stronger driver of interest than professional factors in this sample. These results provide a foundation for further discussion on the implications for career guidance and professional recruitment strategies.

DISCUSSION

The findings of this study provide significant insights into the factors influencing final-year accounting students' interest in pursuing a career as public accountants in Indonesia. The results confirm that personal factors, operationalized as the Conventional personality type based on Holland's Theory, have a significant positive effect on interest in becoming a public accountant (H1 accepted, $B = 2.329$, $\text{Sig.} = 0.018$). According to Reardon and Lenz (1999), individuals with Conventional personality traits, such as precision and rule-orientation, are naturally inclined toward structured professions like Public Accountant. This alignment explains the strong positive influence, as students with these traits find the profession's demands compatible with their intrinsic characteristics. The high beta coefficient (2.937) further underscores the dominant role of personal factors in driving career interest, consistent with the research framework.

In contrast, professional factors, encompassing labor market considerations and social values, exhibit a significant negative effect on interest (H2 rejected, $B = -1.416$, $\text{Sig.} = 0.037$). According to Nouri and Parker (2020), perceptions of high turnover and intense work pressure in Public Accountant firms can deter students from pursuing this career. This finding diverges from Hardiningsih et al. (2021) and Cheisviyanny et al. (2022), who reported a positive influence of professional factors, such as job opportunities, on career interest in Indonesia. The negative effect observed in this study may be attributed to students' concerns about the demanding nature of Public Accountant, including long working hours and complex certification processes. These conflicting findings highlight the context-specific nature of professional factors, which may vary based on students' perceptions of the profession's challenges versus its rewards.

The simultaneous effect of personal and professional factors is significant (H3 accepted, $F = 118.585$, $\text{Sig.} = 0.008$), with the regression model explaining 99.2% of the variance in interest. According to Rosalina et al. (2020), combining intrinsic and extrinsic factors provides a comprehensive understanding of career choices, supporting the robustness of this study's model (Adjusted $R^2 = 0.983$). The strong explanatory power suggests that personal and professional factors together are critical determinants of interest, though their opposing directions (positive for personal, negative for professional) indicate a complex interplay. This aligns with Saks and Shore (2005), who argue that external motivators, such as professional prestige, may be overshadowed by negative perceptions if not addressed effectively. The results emphasize the need to balance intrinsic alignment with the profession and external perceptions to foster interest among students.

The implications of these findings are twofold. Practically, universities should integrate personality assessments, based on Holland's Theory, into career counseling programs to identify students with Conventional traits suited for Public Accountant, as suggested by Pennington and Richards (2016). Accounting firms should address negative perceptions by promoting work-life balance and simplifying certification pathways, as highlighted by Tavares et al. (2023). Theoretically, this study strengthens the application of Holland's Theory in the Indonesian context, confirming its relevance for predicting career interest in Public Accountant (Hoff et al., 2020). These findings encourage further research into mitigating the negative effects of professional factors and enhancing the appeal of Public Accountant careers for future generations.

CONCLUSION

This study investigates the influence of personal and professional factors on final-year accounting students' interest in pursuing a career as public accountants in Indonesia. It reveals that personal factors, measured as the Conventional personality type, have a significant positive effect on interest. In contrast, professional factors, encompassing labor market considerations and social values, exhibit a significant negative effect, suggesting that perceived challenges, such as work pressure, deter students. The combined effect of these factors is significant, explaining 99.2% of the variance in interest. These results highlight the critical role of personal factors in driving career interest, while professional factors pose barriers, providing valuable insights into the dynamics of career choice among accounting students.

The findings offer practical and theoretical implications, alongside limitations and directions for future research. Practically, universities should incorporate personality assessments to guide students with Conventional traits toward Public Accountant, while firms should address negative perceptions by promoting work-life balance and simplifying certification processes. Theoretically, the study reinforces the applicability of personality-based frameworks in understanding career preferences in Indonesia. However, the study is limited by its focus on a single university, which may not fully represent diverse student populations. The small sample size of respondents also restricts generalizability. Future research could expand the sample to include multiple universities and explore additional factors, such as educational interventions or cultural influences, to further understand how to enhance interest in Public Accountant careers.

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