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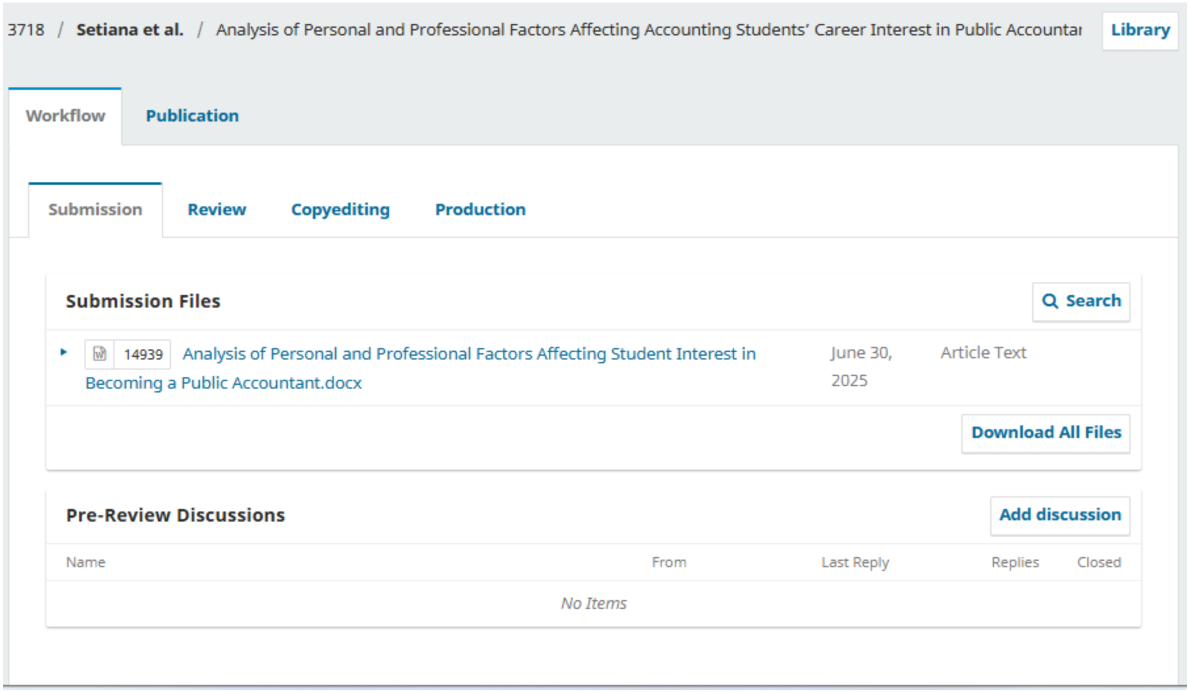

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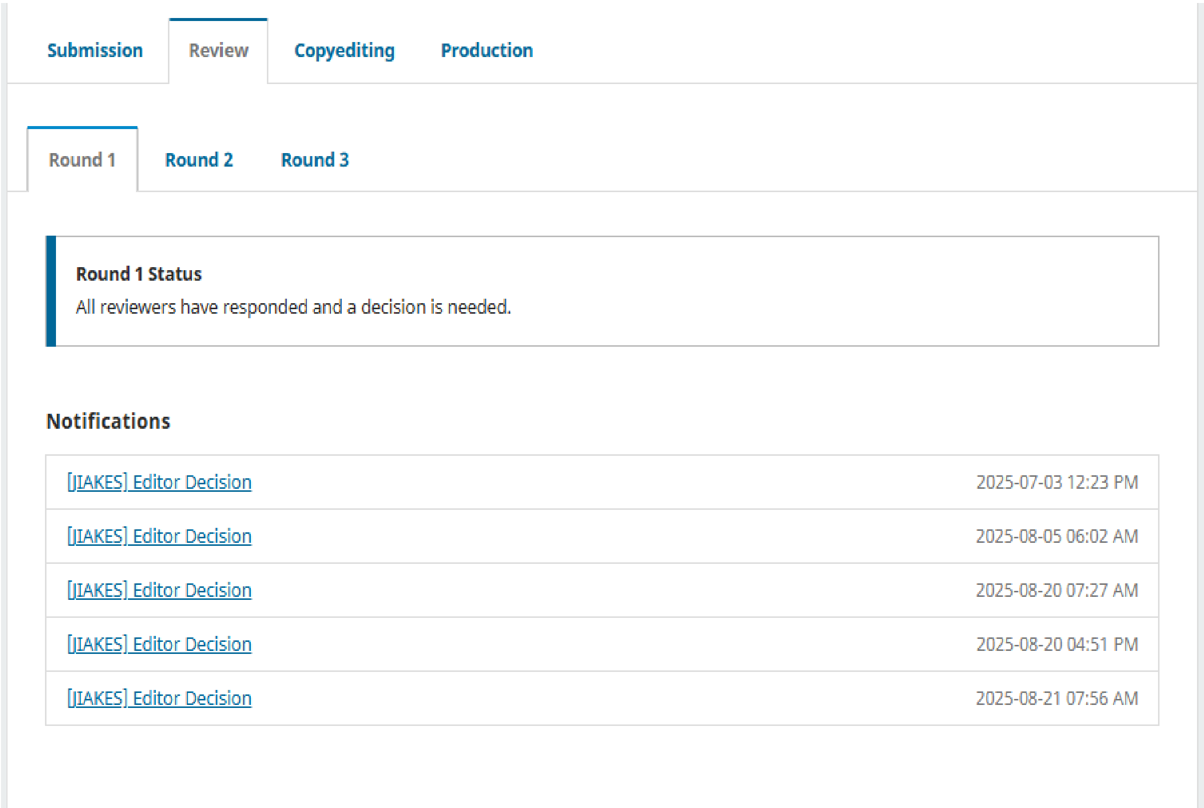

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Analysis of Personal and Professional Factors Affecting Student Interest in Becoming a Public Accountant

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Abstract

This study aims to analyse the personal and professional, determinants of accounting students' interest in pursuing a career as public accountants. The public accountant profession has a crucial role in creating transparency and accountability in the business world, but The number of public accountants in Indonesia remains comparatively low small compared to the needs. Using a quantitative approach, this study tests the hypothesis regarding the influence of student personality (based on Holland Theory) and professional factors (competence, job opportunities, The appeal of a career as a public accountant is influenced by the desire for professional recognition. The research population was all Bachelor's degree students majoring in Accounting at Maranatha Christian University. University, with a sample of 60 final students selected using *purposive sampling* technique. Data were collected through questionnaires and analysed using multiple linear regression with IBM SPSS. The results of the analysis show that simultaneously, personal factors and professional factors have a significant effect Regarding students' motivation to pursue a career as public accountants Partially, personal factors have a significant positive influence, meaning that the stronger the personal factors students have, the higher their interest. However, professional factors actually show a significant negative effect, indicating that an increase in professional factors can reduce student interest. This regression model has a very high predictive power, evidenced by the Adjusted R2 value of 0.983, indicating The extent to which the independent variables account for variations in the dependent variable.

Keywords: Personal Factors, Professional Factors, Job Interest, Public Accountant.

Introduction

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Table 1. IAPI Statistical Data

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The following are details of statistical data on public accountants in Indonesia:

- Number of IAPI Members: 7,007 people (as of 21 January 2025).
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In fulfilling public accounting personnel, it is inseparable from Personal Factors and Professional Factors that influence interest where interest is one of the most important components in career success (Tyas et.al., 2017). The interest The opinions belonging to accounting students in Indonesia were analyzed, especially undergraduate accounting students at Maranatha University Bandung in choosing the public accounting profession, which includes finance, the job market, and soft skills. High financial rewards, good job opportunities and good professional recognition in the public accounting profession encourage students to pursue a career in this field. Interest, perceptions, and career choices to become public accountants for accounting students are complex subjects and are influenced by various factors, including personal and professional factors.

Literature Review

The phenomenon of low interest of accounting students in Indonesia to become public accountants has become an important highlight in various academic studies. This is worrying considering that Indonesia is still experiencing a shortage of public accountants compared to other ASEAN countries. Various internal and external factors are analysed in understanding the tendency The career choices of accounting students are often influenced by four main factors: financial rewards, professional recognition, social values, and personality..

1. Financial Rewards
   Financial rewards include salaries, allowances, bonuses, and various compensations earned in return. Several previous studies (Sa'dullah, 2020; Putra, 2022; Beoang & Nursanita, 2020) show Financial incentives significantly influence the decision to pursue a career as a public accountant. Students tend to choose professions that are considered to provide higher compensation than other professions. However, not all studies support this finding, because other studies (Hurriyah et al., 2023; Azzah & Maryono, 2022) state Financial rewards are not a major influencing factor in career choice..
2. Professional Recognition

   Professional recognition relates to opportunities for self-development, professional training, and achievement. This factor is an important driver for students who want a socially and professionally recognised career path. Research from Amrain et al. (2021) and Supriyadi et al. (2020) state that professional recognition has a dominant and significant influence on career choice as a public accountant. Although there are other studies that do not find a significant effect, most studies state the opposite.
3. Social Values
   Social values include concern for social interaction, service to the community, and perceptions of the profession's contribution to the public. Studies such as those from Wuryandinia & Pakaya (2023), Suharti & Irman (2020), and Putra (2022) found that social values significantly influence career choice as a public accountant. Students tend to choose careers that are in line with their social values. However, research by Azzah & Maryono (2022) found that the influence of social

values was not significant, thus showing an inconsistency (research gap) in previous findings.

4. Personality

   Personality reflects the character and attitude of individuals in facing professional challenges. Personality traits such as integrity, desire for achievement, and inclination towards professionalism are considered to support a career as a public accountant. Although some studies (Putra, 2022; Hurriyah et al., 2023) state that personality has a significant effect, the results of research by Isdihar & Kristianto (2025) state that personality has no significant effect on career choices as public accountants or non-public accountants.

A range of research findings suggest the conclusion that the professional recognition factor is the most dominant and consistent determinant of student The appeal of pursuing a career as a public accountant is influenced by financial incentives, social values are also often found to be influential, although not always consistent. Meanwhile, personality is more often considered to have no significant effect, indicating that students' career preferences are more influenced by external expectations than individual characteristics.

In Sinta (2021), Holland (1997) divided Personality can be categorized into six types—realistic, investigative, artistic, social, enterprising, and conventional—with corresponding recommended occupations listed in Table 1.Appropriate fields of work according to Holland's personality types Personality Type

Personality	Appropriate field of work
Reality	Agriculture, Forestry, Engineering, Architecture
Investigation	Medicine, Geology, Mathematics as well as the field of Theatre Arts.
Social	Foreign Service, Social Welfare, Teaching, and Guidance and Counselling
Business	Fields such as Law, Catering, Political Science, Public Administration, and Estate Management.
Conventional	Fields such as accounting, banking, library science, and secretarial studies are included

Source Holland (1997)

Based on the above discussion "Analysis of Personal and Professional Factors Affecting Student Interest in Becoming a Public Accountant" and referring to John Holland's Personality Theory (RIASEC), The following presents the proposed research hypothesis.:

Hypothesis

H0: There is a positive influence between student personality (based on Holland's type) on Students show greater interest in a public accounting career when their personality type closely aligns with the Conventional type.

H1: There is a positive influence between professional factors (competence, job opportunities, professional recognition, etc.) on Aspiration to pursue a career in public accounting.

Research Method

In this study the type used is Research: Quantitative. Based on this, which refers to John Holland's Personality Theory, the following is the formulation of research variables in the context of interest in becoming a public accountant. Holland categorises personality into six types, but the conventional type is the most relevant to the accounting profession.

Independent Variables

- Personality Factor Variables
- Professional Factor Variables

Dependent Variable

- Variable Interest in a Career as a Public Accountant

The theory used in determining these variables can be stated as follows, in analysing the effect of personal and professional factors Regarding students' motivation to pursue a career as public accountantsthe theory of independent and dependent variables can be applied as follows: Independent variables are personal factors (e.g., intrinsic motivation, personality, personal values) and professional factors (e.g., career prospects, salary, professional reputation, internship experience). These variables are assumed to influence students' interest. Meanwhile, the dependent variable is Interest among students in pursuing a career as a public accountant, which will be observed and measured as a response or impact of these independent factors. In other words, changes in personal and professional factors are believed to cause changes in the level of student interest in the public accounting profession.

Methods of Data Collection and Data Collection

Research Population Your research population is all undergraduate Accounting study programme students at Maranatha Christian University. With the Sampling technique is Purposive Sampling, where this technique was chosen because it allows researchers to determine certain criteria that must be met by respondents to suit the research objectives. The sample criteria used are final students of the S1 Accounting study programme.

To determine the sample size, this study used the Slovin formula Slovin
formula: n=1+N e2N·
To calculate the sample size (n) using the Slovin Formula, we will use the value of N (Population Size) of 224 and e (Error tolerance limit) of 0.10.
The Slovin formula is as follows:
n=1+N· e2N:
n=1+224· (0.10)2224 n=1+224· 0.01224 n=1+2.24224 n=3.24224 n≈69.1358
Based on data on students who will graduate in the 2024/2025 academic year as many as 60 people, from a total population of 224, the sample used is 60 people approaching the results of the calculation of the slovin formula which results in 69 people.

Data Collection Method

The data collection method is through a questionnaire. Where the questionnaire contains a series of statements or questions designed to measure the research variables:

1. Independent Variables
   Personal and Professional Factors:
2. Dependent Variable:
   Career Interest as a Public Accountant

Data Analysis Method

The data in this study is analyzed using a quantitative approach. The data that has been collected through the questionnaire will be analysed using a statistical application program, namely IBM SPSS (Statistical Package for the Social Sciences). Multiple Linear Regression Analysis After the classical assumption test is fulfilled, multiple linear regression analysis is used to test the effect of independent variables (Labour Market Considerations, Social Values (Prestige), Student Personality Type) on the dependent variable (Career Interest as a Public Accountant). The regression model used is:
$Y=a+b1X1+b2X2+b3X3+\epsilon$
Where:

1. Y: Career Interest as a Public Accountant
2. a: Constant
3. X1: Labour Market Considerations
4. X2: Social Values (Prestige)
5. *X3: Student Personality Type*
6. *b1,b2,b3: Regression coefficient of each independent variable*
7. *ϵ: Error term*

Hypothesis Test

*Si*multaneous Significance The F-test is used to assess whether all independent variables collectively have a significant impact on the dependent variable, with the null hypothesis being rejected if the significance level is below the threshold (Sig.) < α (0.05) or Fcount>Ftabel.
Partial Significance Test (t test): Aims to determine whether each independent variable partially (individually) has a significant effect on the dependent variable. The null hypothesis is rejected if the significance value (Sig.) < α (0.05) or tcount> ttable.
Coefficient of Determination (R2) The coefficient of determination (R2) is used to measure how far the model's ability to explain variations in the dependent variable. The greater the R2 value (closer to 1), the better the ability of the independent variables to explain the dependent variable.

Results and Discussion

The results and discussion of this study are presented based on the collected data and questionnaire responses.

Table 3. Gender Data

Gender Comparison		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	18	30.0	30.0	30.0
	Women	42	70.0	70.0	100.0

Based on Table 3 "Gender Data", the following can be concluded: Number of Respondents: The total number of respondents in this data is 18 (Male)+42 (Female)=60 people.
Gender Proportion:

Male: There are 18 male respondents, or 30.0% of the total respondents. Female: There were 42 female respondents, or 70.0% of the total respondents.

Based on the above, female respondents are much more dominant in this data compared to male respondents, with more than double the proportion (70% female versus 30% male).

Table 4. Force Data

Force Data		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2018	3	5,0	5,0	5,0
	2019	2	3,3	3,3	8,3
	2020	3	5,0	5,0	13,3
	2021	51	85,0	85,0	98,3
	2023	1	1,7	1,7	100,0
	Total	60	100,0	100,0	

Source *SPSS 27*

Based on the data above, it can be stated,

Total Respondents: There are 60 respondents in this data.

The class of 2021 is the most dominant class, with 51 respondents or 85.0% of the total. This shows that the majority of respondents come from the class of 2021.

Other batches:

a. Class of 2018 and 2020 each had 3 respondents (5.0%).
b. The class of 2019 has 2 respondents (3.3%).
c. The class of 2023 only had 1 respondent (1.7%).

Overall, the data shows a very high concentration of respondents in the class of 2021, while the other classes have a much smaller number of respondents.

Hypothesis Testing

Regression

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.941[a]	.886	.848	37.828
2	.996[b]	.992	.983	12.539

a. Predictors: (Constant), Personal Factors

b. Predictors: (Constant), Factors_Personal, Factors_Professional

Source *SPSS 27*

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	33313.144	1	33313.144	23.280	.017[b]
	Residual	4292.856	3	1430.952		
	Total	37606.000	4			
2	Regression	37291.529	2	18645.764	118.585	.008[c]
	Residual	314.471	2	157.236		
	Total	37606.000	4			

a. Dependent Variable: Interest_in_Public_Accounting

b. Predictors: (Constant), Personal Factors

c. Predictors: (Constant), Personal Factors, Professional Factors

Source *SPSS 27*

Coefficients[a]

Model		Unstandardised Coefficients B	Unstandardised Coefficients Std. Error	Standardised Coefficients Beta	t	Sig.
1	(Constant)	30.430	25.116		1.212	.312
	Personal Factors	.746	.155	.941	4.825	.017
2	(Constant)	10.373	9.231		1.124	.378
	Personal Factors	2.329	.319	2.937	7.306	.018
	Factor_Professional	-1.416	.281	-2.022	-5.030	.037

a. Dependent Variable: Interest_in_Public_Accounting

Source *SPSS 27*

Interpretation of Regression Test Results Personal Factors and Professional Factors

- $R = 0.996$ → very strong correlation between the two independent variables on interest.
- $R^2 = 0.992$ → 99.2% of the variation in interest is explained by the two variables: Personal and Professional Factors.
- Adjusted $R^2 = 0.983$ → very high and indicates the reliability of the model.
- Fcount = 118.585, Sig. = 0.008 < 0.05 → the model is simultaneously significant.

- Personal Factor:
- B = 2.329, t = 7.306, Sig. = 0.018 → positively significant.
- Professional Factors:
- B = -1.416, t = -5.030, Sig. = 0.037 → significantly negative. It can be

stated

1. Personal Factors → significant positive effect on Interest.
2. Professional Factors → significant negative effect on Interest.

Test Description

F Test (Simultaneous)

Model	Free Variable	Fcount	Sig.	Description
1	Personal Factors	23.280	0.017	Significant
2	Personal & Professional Factors	118.585	0.008	Significant (stronger)

Both models show that the independent variables are simultaneously significant to the interest in becoming a public accountant.

Test t (Partial)

Variable	B	t	Sig.	Description
Personal Factors	2.329	7.306	0.018	Significant positive

Variable	B	t	Sig.	Description
Professional Factors	-1.416	-5.030	0.037	Negatively significant

Meaning:

- Personal Factors → encourages interest
- Professional Factors → decreases interest

Coefficient of Determination (R^2)

Model	R Square	Meaning
1	0.886	88.6% of variation in interest is explained by Personal Factors
2	0.992	99.2% of variation in interest is explained by Personal and Professional Factors together

Adjusted R^2 Model 2 = 0.983 → indicates a very good and reliable model.

Hypothesis Testing Results

H0: There is a positive influence of Personal Factors on Interest in becoming a Public Accountant
Accepted, because it is significant simultaneously (F) and partially (t), with a positive direction (B> 0)

H1: There is a positive influence of Professional Factors on Interest in becoming a Public Accountant
Rejected, because although significant (Sig. = 0.037), the direction of influence is negative

(B = -1.416)

Based on the results of regression analysis, it is known that simultaneously, Personal Factors and Professional Factors have a significant effect on Interest in becoming a Public Accountant. Partially, Personal Factors have a significant positive effect, while Professional Factors have a significant negative effect. The regression model has a very high predictive power with an Adjusted R^2 value of 0.983, which indicates that the independent variables are very good at explaining the dependent variable.

Conclusion

Based on the regression analysis conducted, it can be concluded that personal factors and professional factors simultaneously influence students' interest in a career as a public accountant. Partially, personal factors have a significant positive influence on this interest. This means that the stronger the personal factors possessed by students, the higher their interest in becoming public accountants. On the other hand, professional factors actually show a significant negative effect on student interest. This shows that an increase in professional factors can actually reduce students' interest in a career as a public accountant. The regression model used in this study has a very high predictive power, as evidenced by the Adjusted R2 value of 0.983. This indicates that the independent variables (personal and professional factors) are very good at explaining variations in the dependent variable (interest in a career as a public accountant).

Limitations

This study has limitations on the relatively small sample size, which is only 60 respondents from one university, so the results cannot be widely generalised to the population of accounting students in Indonesia. In addition, data collection was only carried out through a closed questionnaire, which limited researchers in exploring in-depth information about students' personal motivations or perceptions.

Suggestions

Future research is recommended to expand the sample coverage to several universities and use qualitative data collection methods such as interviews to enrich understanding. In addition, the addition of other variables such as family environment or perceived career risk can provide a more comprehensive understanding of students' interest in becoming public accountants....

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In fulfilling public accounting personnel, it is inseparable from Personal Factors and Professional Factors that influence interest where interest is one of the most important components in career success (Tyas et.al., 2017). The interest The opinions belonging to accounting students in Indonesia were analyzed, especially undergraduate accounting students at Maranatha University Bandung in choosing the public accounting profession, which includes finance, the job market, and soft skills. High financial rewards, good job opportunities and good professional recognition in the public accounting profession encourage students to pursue a career in this field. Interest, perceptions, and career choices to become public accountants for accounting students are complex subjects and are influenced by various factors, including personal and professional factors.

Literature Review

The phenomenon of low interest of accounting students in Indonesia to become public accountants has become an important highlight in various academic studies. This is worrying considering that Indonesia is still experiencing a shortage of public accountants compared to other ASEAN countries. Various internal and external factors are analysed in understanding the tendency The career choices of accounting students are often influenced by four main factors: financial rewards, professional recognition, social values, and personality..

1. Financial Rewards
   Financial rewards include salaries, allowances, bonuses, and various compensations earned in return. Several previous studies (Sa'dullah, 2020; Putra, 2022; Beoang & Nursanita, 2020) show Financial incentives significantly influence the decision to pursue a career as a public accountant. Students tend to choose professions that are considered to provide higher compensation than other professions. However, not all studies support this finding, because other studies (Hurriyah et al., 2023; Azzah & Maryono, 2022) state Financial rewards are not a major influencing factor in career choice..
2. Professional Recognition

Professional recognition relates to opportunities for self-development, professional training, and achievement. This factor is an important driver for students who want a socially and professionally recognised career path. Research from Amrain et al. (2021) and Supriyadi et al. (2020) state that professional recognition has a dominant and significant influence on career choice as a public accountant. Although there are other studies that do not find a significant effect, most studies state the opposite.

3. Social Values

   Social values include concern for social interaction, service to the community, and perceptions of the profession's contribution to the public. Studies such as those from Wuryandinia & Pakaya (2023), Suharti & Irman (2020), and Putra (2022) found that social values significantly influence career choice as a public accountant. Students tend to choose careers that are in line with their social values. However, research by Azzah & Maryono (2022) found that the influence of social values was not significant, thus showing an inconsistency (research gap) in previous findings.

4. Personality

   Personality reflects the character and attitude of individuals in facing professional challenges. Personality traits such as integrity, desire for achievement, and inclination towards professionalism are considered to support a career as a public accountant. Although some studies (Putra, 2022; Hurriyah et al., 2023) state that personality has a significant effect, the results of research by Isdihar & Kristianto (2025) state that personality has no significant effect on career choices as public accountants or non-public accountants.

A range of research findings suggest the conclusion that the professional recognition factor is the most dominant and consistent determinant of student The appeal of pursuing a career as a public accountant is influenced by financial incentives, social values are also often found to be influential, although not always consistent. Meanwhile, personality is more often considered to have no significant effect, indicating that students' career preferences are more influenced by external expectations than individual characteristics.

In Sinta (2021). Holland (1997) divided Personality can be categorized into six types—realistic, investigative, artistic, social, enterprising, and conventional—with corresponding recommended occupations listed in Table 1.Appropriate fields of work according to Holland's personality types Personality Type

Personality	Appropriate field of work
Reality	Agriculture, Forestry, Engineering, Architecture
Investigation	Medicine, Geology, Mathematics as well as the field of Theatre Arts.
Social	Foreign Service, Social Welfare, Teaching, and Guidance and Counselling
Business	Fields such as Law, Catering, Political Science, Public Administration, and Estate Management.
Conventional	Fields such as accounting, banking, library science, and secretarial studies are included

Source Holland (1997)

Based on the above discussion "Analysis of Personal and Professional Factors Affecting Student Interest in Becoming a Public Accountant" and referring to John Holland's Personality Theory (RIASEC), The following presents the proposed research hypothesis.:

Hypothesis

H0: There is a positive influence between student personality (based on Holland's type) on Students show greater interest in a public accounting career when their personality type closely aligns with the Conventional type.

H1: There is a positive influence between professional factors (competence, job opportunities, professional recognition, etc.) on Aspiration to pursue a career in public accounting.

Research Method

In this study the type used is Research: Quantitative. Based on this, which refers to John Holland's Personality Theory, the following is the formulation of research variables in the context of interest in becoming a public accountant. Holland categorises personality into six types, but the conventional type is the most relevant to the accounting profession.

Independent Variables

- Personality Factor Variables
- Professional Factor Variables

Dependent Variable

- Variable Interest in a Career as a Public Accountant

The theory used in determining these variables can be stated as follows, in analysing the effect of personal and professional factors Regarding students' motivation to pursue a career as public accountantsthe theory of independent and dependent variables can be applied as follows: Independent variables are personal factors (e.g., intrinsic motivation, personality, personal values) and professional factors (e.g., career prospects, salary, professional reputation, internship experience). These variables are assumed to influence students' interest. Meanwhile, the dependent variable is Interest among students in pursuing a career as a public accountant, which will be observed and measured as a response or impact of these independent factors. In other words, changes in personal and professional factors are believed to cause changes in the level of student interest in the public accounting profession.

Methods of Data Collection and Data Collection

Research Population Your research population is all undergraduate Accounting study programme students at Maranatha Christian University. With the Sampling technique is Purposive Sampling, where this technique was chosen because it allows researchers to determine certain criteria that must be met by respondents to suit the research objectives. The sample criteria used are final students of the S1 Accounting study programme.

To determine the sample size, this study used the Slovin formula

Slovin formula: n=1+N e2N·

To calculate the sample size (n) using the Slovin Formula, we will use the value of N (Population Size) of 224 and e (Error tolerance limit) of 0.10.

The Slovin formula is as follows:

n=1+N· e2N:

n=1+224· (0.10)2224 n=1+224· 0.01224 n=1+2.24224 n=3.24224 n≈69.1358

Based on data on students who will graduate in the 2024/2025 academic year as many as 60 people, from a total population of 224, the sample used is 60 people approaching the results of the calculation of the slovin formula which results in 69 people.

Data Collection Method

The data collection method is through a questionnaire. Where the questionnaire contains a series of statements or questions designed to measure the research variables:

1. Independent Variables
   Personal and Professional Factors:
2. Dependent Variable:
   Career Interest as a Public Accountant

Data Analysis Method

The data in this study is analyzed using a quantitative approach. The data that has been collected through the questionnaire will be analysed using a statistical application program, namely IBM SPSS (Statistical Package for the Social Sciences). Multiple Linear Regression Analysis After the classical assumption test is fulfilled, multiple linear regression analysis is used to test the effect of independent variables (Labour Market Considerations, Social Values (Prestige), Student Personality Type) on the dependent variable (Career Interest as a Public Accountant). The regression model used is:

$Y=a+b1X1+b2X2+b3X3+\epsilon$

Where:

1. Y: Career Interest as a Public Accountant
2. a: Constant
3. X1: Labour Market Considerations
4. X2: Social Values (Prestige)
5. *X3: Student Personality Type*
6. *b1,b2,b3: Regression coefficient of each independent variable*
7. *ϵ: Error term*

Hypothesis Test

*S*imultaneous Significance The F-test is used to assess whether all independent variables collectively have a significant impact on the dependent variable, with the null hypothesis being rejected if the significance level is below the threshold (Sig.) $< \alpha$ (0.05) or Fcount>Ftabel.

Partial Significance Test (t test): Aims to determine whether each independent variable partially (individually) has a significant effect on the dependent variable. The null hypothesis is rejected if the significance value (Sig.) $< \alpha$ (0.05) or tcount> ttable.

Coefficient of Determination (R2) The coefficient of determination (R2) is used to measure how far the model's ability to explain variations in the dependent variable. The greater the R2 value (closer to 1), the better the ability of the independent variables to explain the dependent variable.

Results and Discussion

The results and discussion of this study are presented based on the collected data and questionnaire responses.

Table 3. Gender Data

Gender Comparison		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	18	30.0	30.0	30.0
	Women	42	70.0	70.0	100.0

Based on Table 3 "Gender Data", the following can be concluded:
Number of Respondents: The total number of respondents in this data is 18 (Male)+42 (Female)=60 people.
Gender Proportion:

Male: There are 18 male respondents, or 30.0% of the total respondents.
Female: There were 42 female respondents, or 70.0% of the total respondents.

Based on the above, female respondents are much more dominant in this data compared to male respondents, with more than double the proportion (70% female versus 30% male).

Table 4. Force Data

Force Data		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2018	3	5,0	5,0	5,0
	2019	2	3,3	3,3	8,3
	2020	3	5,0	5,0	13,3
	2021	51	85,0	85,0	98,3
	2023	1	1,7	1,7	100,0
	Total	60	100,0	100,0	

Source *SPSS 27*

Based on the data above, it can be stated,

Total Respondents: There are 60 respondents in this data.
The class of 2021 is the most dominant class, with 51 respondents or 85.0% of the total. This shows that the majority of respondents come from the class of 2021.
Other batches:

a. Class of 2018 and 2020 each had 3 respondents (5.0%).
b. The class of 2019 has 2 respondents (3.3%).
c. The class of 2023 only had 1 respondent (1.7%).

Overall, the data shows a very high concentration of respondents in the class of 2021, while the other classes have a much smaller number of respondents.

Hypothesis Testing

Regression

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.941[a]	.886	.848	37.828
2	.996[b]	.992	.983	12.539

a. Predictors: (Constant), Personal Factors
b. Predictors: (Constant), Factors_Personal, Factors_Professional

Source *SPSS 27*

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	33313.144	1	33313.144	23.280	.017[b]
	Residual	4292.856	3	1430.952		
	Total	37606.000	4			

2	Regression	37291.529	2	18645.764	118.585	.008[c]
	Residual	314.471	2	157.236		
	Total	37606.000	4			

a. Dependent Variable: Interest_in_Public_Accounting
b. Predictors: (Constant), Personal Factors
c. Predictors: (Constant), Personal Factors, Professional Factors

Source *SPSS 27*

Coefficients[a]

Model		Unstandardised Coefficients		Standardised Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	30.430	25.116		1.212	.312
	Personal Factors	.746	.155	.941	4.825	.017
2	(Constant)	10.373	9.231		1.124	.378
	Personal Factors	2.329	.319	2.937	7.306	.018
	Factor_Professional	-1.416	.281	-2.022	-5.030	.037

a. Dependent Variable: Interest_in_Public_Accounting

Source *SPSS 27*

Interpretation of Regression Test Results
Personal Factors and Professional Factors

- R = 0.996 → very strong correlation between the two independent variables on interest.
- R^2 = 0.992 → 99.2% of the variation in interest is explained by the two variables: Personal and Professional Factors.
- Adjusted R^2 = 0.983 → very high and indicates the reliability of the model.
- Fcount = 118.585, Sig. = 0.008 < 0.05 → the model is simultaneously significant.
- Personal Factor:
- B = 2.329, t = 7.306, Sig. = 0.018 → positively significant.
- Professional Factors:
- B = -1.416, t = -5.030, Sig. = 0.037 → significantly negative.

It can be stated

1. Personal Factors → significant positive effect on Interest.
2. Professional Factors → significant negative effect on Interest.

Test Description

F Test (Simultaneous)

Model	Free Variable	Fcount	Sig.	Description
1	Personal Factors	23.280	0.017	Significant
2	Personal & Professional Factors	118.585	0.008	Significant (stronger)

Both models show that the independent variables are simultaneously significant to the interest in becoming a public accountant.

Test t (Partial)

Variable	B	t	Sig.	Description
Personal Factors	2.329	7.306	0.018	Significant positive

Variable	B	t	Sig.	Description
Professional Factors	-1.416	-5.030	0.037	Negatively significant

Meaning:

- Personal Factors → encourages interest
- Professional Factors → decreases interest

Coefficient of Determination (R^2)

Model	R Square	Meaning
1	0.886	88.6% of variation in interest is explained by Personal Factors
2	0.992	99.2% of variation in interest is explained by Personal and Professional Factors together

Adjusted R^2 Model 2 = 0.983 → indicates a very good and reliable model.

Hypothesis Testing Results

H0: There is a positive influence of Personal Factors on Interest in becoming a Public Accountant

Accepted, because it is significant simultaneously (F) and partially (t), with a positive direction (B> 0)

H1: There is a positive influence of Professional Factors on Interest in becoming a Public Accountant

Rejected, because although significant (Sig. = 0.037), the direction of influence is negative (B = -1.416)

Based on the results of regression analysis, it is known that simultaneously, Personal Factors and Professional Factors have a significant effect on Interest in becoming a Public Accountant. Partially, Personal Factors have a significant positive effect, while Professional Factors have a significant negative effect. The regression model has a very high predictive power with an Adjusted R^2 value of 0.983, which indicates that the independent variables are very good at explaining the dependent variable.

Conclusion

Based on the regression analysis conducted, it can be concluded that personal factors and professional factors simultaneously influence students' interest in a career as a public accountant. Partially, personal factors have a significant positive influence on this interest. This means that the stronger the personal factors possessed by students, the higher their interest in becoming public accountants. On the other hand, professional factors actually show a significant negative effect on student interest. This shows that an increase in professional factors can actually reduce students' interest in a career as a public accountant. The regression model used in this study has a very high predictive power, as evidenced by the Adjusted R2 value of 0.983. This indicates that the independent variables (personal and professional factors) are very good at explaining variations in the dependent variable (interest in a career as a public accountant).

Limitations

This study has limitations on the relatively small sample size, which is only 60 respondents from one university, so the results cannot be widely generalised to the population of accounting students in Indonesia. In addition, data collection was only carried out through a closed questionnaire, which limited researchers in exploring in-depth information about students' personal motivations or perceptions.

Suggestions

Future research is recommended to expand the sample coverage to several universities and use qualitative data collection methods such as interviews to enrich understanding. In addition, the addition of other variables such as family environment or perceived career risk can provide a more comprehensive understanding of students' interest in becoming public accountants....

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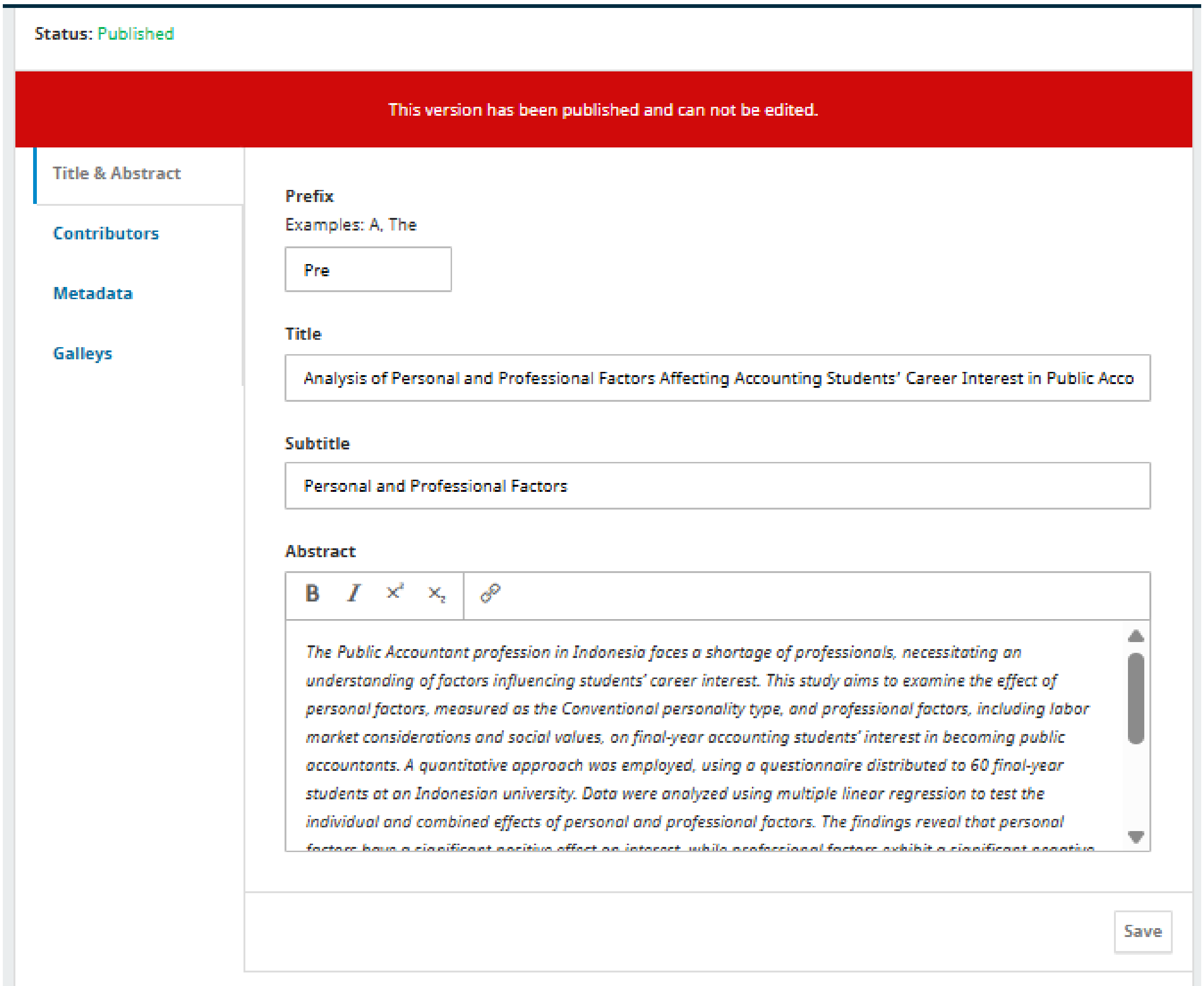
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Abstract
The Public Accountant profession in Indonesia faces a shortage of professionals, necessitating an understanding of factors influencing students' career interest. This study aims to examine the effect of personal factors, measured as the Conventional 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
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You are now in contact with the Production Team of the *Jurnal Ilmiah Akuntansi Kesatuan* (JIAKES), which is responsible for preparing your article for publication. As part of this process, we have conducted a thorough proofreading of your manuscript. The version with track changes is attached below for your review.

We have made the following improvements:

1. Grammar, language, and final layout enhancements.
2. Corrections to spelling and overall language accuracy.
3. Improvements in sentence structure for better clarity and effectiveness.
4. Adjustments to the writing style to ensure consistency and academic tone.

To support the publication process, **the following elements have been adjusted accordingly**. However, we kindly ask that you ensure each component meets the required standard and make **any final, minor adjustments** as necessary:

A. Paper Structure

1. **Title** should be concise (no more than 20 words), engaging, and avoid specific entities (e.g., institutions or companies). It should reflect the relationship between variables, research novelty, or methodology.

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1. **Title** should be concise (no more than 20 words), engaging, and avoid specific entities (e.g., institutions or companies). It should reflect the relationship between variables, research novelty, or methodology.
2. **Abstract** should be between 150–200 words and contain background, objective, method, results, and conclusion/implications.
3. **Keywords** should consist of 4–6 relevant and searchable terms for indexing purposes.
4. **Introduction** should be limited to 700–800 words and clearly state the background, research problem, gap, and objectives.
5. **Literature Review** is expected to be well structured with clear subheadings, balanced in length, and to include hypothesis formulation (for quantitative studies).
6. **Methodology** should contain research design, approach, sampling, and data analysis tools. For quantitative studies, please ensure inclusion of variable measurement, scales, and any other required details.
7. **Results** should correspond directly to the research objectives, with well formatted tables and figures.
8. **Discussion** should not exceed 600 words.
9. **Conclusion** should be concise, up to 300 words, and emphasize the key findings.
10. **References and Citations** must follow APA style accurately. Ensure all in-text citations are listed in the reference list, and vice versa.
11. **Total Manuscript Length** should not exceed **14 pages**, including references, tables, figures and appendices.

B. Layout and Terminology

12. Please ensure clarity of ideas, consistency with the research objectives, and overall readability without ambiguity.
13. Technical terms should be used consistently across the manuscript.
14. All tables and figures must be appropriately cited and described in the text.
15. Additional notes:
    - Use consistent formatting for all headings and subheadings (e.g., Heading 1 for main sections, Heading 2 for subsections).
    - Table titles should be placed **above** the table, and figure captions **below** the figure, in sentence case.
    - If possible, avoid bullet points or numbered lists in the abstract, conclusion, and main text; the journal prefers the use of narrative and descriptive paragraph formats.
    - Define all abbreviations at their first appearance in both the abstract and the main text.
    - Spell out numbers under 10 unless followed by a measurement unit (e.g., "five participants," "5 cm").

15. Additional notes:
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    - Avoid using footnotes. If necessary, integrate essential information into the main text or use appendices and endnotes sparingly.

C. Other Considerations

1. Authors are responsible for the content of the manuscript, including the ethical use of AI tools, which must comply with academic standards.
2. The manuscript should not contain any conflicts of interest.
3. Funding information, including grant numbers (if applicable), should be mentioned in the *Acknowledgment* section.
4. Data availability statements (if applicable) should also be included in the *Acknowledgment* section.
5. Authorship information must be accurate and in accordance with authorship guidelines.
6. The manuscript must be free of copyright issues and follow all ethical publishing standards.

Please **do not make major or substantial changes to the content**. Minor additions or deletions that do not alter the core ideas are permitted; please return the **clean version** with **yellow highlights** within **2 (two) working days** if corrections are needed. If no response is received within that time, we will assume that you approve the current version as the final galley proof.

Best regards,

Production Team – JIAKES Journal

S

Sinta Setiana <[illegible]@gmail.com>
kepada Jurnal

21 Agu 2025, 12.48 (8 hari yang lalu)

Dear, editorial team

We have uploaded the revision

We would like to kindly request the official Letter of Acceptance (LoA) for our article that has been accepted for publication.

The LoA will be very helpful for our administrative and institutional purposes. We would highly appreciate it if you could kindly provide us with the document at your earliest convenience.

Thank you very much for your attention and support.

Best Regards,

Sinta Setiana

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[JIAKES] Letter of Acceptance – 3718 Kotak Masuk ×

Jurnal Ilmiah Akuntansi Kesatuan
kepada saya ▾

Sen, 25 Agu, 08.37 (4 hari yang lalu)

Dear Authors:

We are pleased to inform you that, after careful review, your manuscript entitled
"Analysis of Personal and Professional Factors Affecting Accounting Students' Career Interest in Public Accountant"

has been **accepted for publication** in *Jurnal Ilmiah Akuntansi Kesatuan (JIAKES).*

We appreciate your valuable contribution to the field and look forward to the publication of your article in an upcoming issue of our journal.

Thank you for choosing JIAKES as a platform to disseminate your research.

Warm regards,

Editorial Team
Jurnal Ilmiah Akuntansi Kesatuan

Satu lampiran • Dipindai dengan Gmail

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