

**BUKTI KORESPONDENSI**  
**ARTIKEL JURNAL NASIONAL BEREPUTASI**

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

Jurnal : JURNAL ILMIAH AKUNTASI KESATUAN (JIAKES)

Penulis : Sinta Setiana (Author)<sup>1</sup>, I Nyoman Agus Wijaya<sup>2</sup>


No.	Perihal	Tanggal
1.	Bukti konfirmasi submit artikel ke Jurnal JIAKES	26 Mei 2025
2.	Bukti konfirmasi Submit di terima dan peninjauan	3 Juli 2025
3.	Bukti Similarity Check 1	30 Juli 2025
4.	Bukti konfirmasi submit revisi pertama, respon kepada reviewer, dan artikel yang diresubmit	5 Agustus 2025
5.	Bukti konfirmasi review dan hasil review kedua	8 Agustus 2025
6.	Bukti konfirmasi submit revisi kedua, respon kepada reviewer, dan artikel yang diresubmit	10 Agustus 2025
7.	Bukti konfirmasi artikel diterima dan artikel published online	21 Agustus 2025
8.	LOA	27 Agustus 2025

## 1. Bukti Konfirmasi Submit Artikel dan Artikel yang Disubmit 26 Mei 2025

Fwd: [JIAKES] Submission Acknowledgement Kotak Masuk x

→ **Sinta Setiana** <sintasetiana73@gmail.com>  
kepada saya ▾

Jum, 14 Nov, 17.33 ☆ 😊 ↶ ⋮

 Sepertinya pesan ini ditulis dalam Inggris X

[Terjemahkan ke Indonesia](#)

----- Forwarded message -----

Dari: Assoc. Prof., Dr. H. Iriyadi, Ak., MComm. <[ibikjurnal@gmail.com](mailto:ibikjurnal@gmail.com)>  
Date: Sen, 26 Mei 2025 pukul 17.12  
Subject: [JIAKES] Submission Acknowledgement  
To: Sinta Setiana <[sintasetiana73@gmail.com](mailto:sintasetiana73@gmail.com)>

Sinta Setiana:

Thank you for submitting the manuscript, "Pre Analysis of Personal and Professional Factors Affecting Student Interest in Becoming a Public Accountant: Personal and Professional Factors" to Jurnal Ilmiah Akuntansi Kesatuan. With the online journal management system that we are using, you will be able to track its progress through the editorial process by logging in to the journal web site:

Submission URL: <https://jurnal.ibik.ac.id/index.php/jiakes/authorDashboard/submission/3718>  
Username: sinta73

If you have any questions, please contact me. Thank you for considering this journal as a venue for your work.

Assoc. Prof., Dr. H. Iriyadi, Ak., MComm.



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

Accounting Students'  
Career Interest in  
Public Accountant

Sinta Setiana

Universitas Kristen Maranatha; Bandung, Indonesia  
Email: sintasetiana73@gmail.com

I Nyoman Agus Wijaya

Universitas Kristen Maranatha; Bandung, Indonesia  
Email: aguswijaya.inyoman@gmail.com

889

Submitted:  
MAY 2025

Accepted:  
JULY 2025

### 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.

JIAKES

Jurnal Ilmiah Akuntansi  
Keuangan  
Vol. 13 No. 4, 2025  
pp. 889-898  
DOI: 10.33561/jiakes.v13i4.3718

### 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

2. Bukti Penerimaan Penyerahan Artikel Penambahan Kata pada Judul 3 Juli 2025

Fwd: Submission Acknowledgment – Jurnal Ilmiah Akuntansi Kesatuan Kotak Masuk x

Sinta Setiana <sintasetiana73@gmail.com>  
kepada saya ▾

Jum, 14 Nov, 17.35 ☆ ☺ ↶ ⋮

 **Sepertinya pesan ini ditulis dalam Inggris** ✕

Terjemahkan ke Indonesia

On Thu, 3 July 2025, 7:30 pm Jurnal Ilmiah Akuntansi Kesatuan, <[ibikjurnal@jikes@gmail.com](mailto:ibikjurnal@jikes@gmail.com)> wrote:

Dear Author,

Thank you for submitting your manuscript to Jurnal Ilmiah Akuntansi Kesatuan.

With the online journal management system we use, you will be able to track the progress of your submission through the editorial process by logging in to the journal's website:

Submission URL: <https://jurnal.ibik.ac.id/index.php/jikes/login>

If you have any questions or require further assistance, please feel free to contact me. Thank you for considering our journal as a venue for your scholarly work.

Best regards,

Editor  
Jurnal Ilmiah Akuntansi Kesatuan

Fwd: [JIAKES] Editor Decision Kotak Masuk x

Sinta Setiana <sintasetiana73@gmail.com>  
kepada saya ▾

Jum, 14 Nov, 17.36 ☆ ☺ ↶ ⋮

 **Sepertinya pesan ini ditulis dalam Inggris** ✕

Terjemahkan ke Indonesia

----- Forwarded message -----  
Dari: Annisa <[assistant1459@gmail.com](mailto:assistant1459@gmail.com)>  
Date: Kam, 3 Jul 2025 pukul 19.23  
Subject: [JIAKES] Editor Decision  
To: Sinta Setiana <[sintasetiana73@gmail.com](mailto:sintasetiana73@gmail.com)>

Sinta Setiana:

We have reached a decision regarding your submission to Jurnal Ilmiah Akuntansi Kesatuan, "Pre Analysis of Personal and Professional Factors Affecting Student Interest in Becoming a Public Accountant: Personal and Professional Factors".

Our decision is: Revisions Required

[Jurnal Ilmiah Akuntansi Kesatuan](#)

Satu lampiran • Dipindai oleh Gmail  Tambahkan ke Drive



3. Bukti Cek 1 Turnitin oleh Tim Jiakes

# 3718-turnitin.docx

*by* Check 1

**Submission date:** 30-Jul-2025 10:29AM (UTC+0700)

**Submission ID:** 2705593080

**File name:** 3718-turnitin.docx (99.98K)

**Word count:** 3680

**Character count:** 22474

---

## Abstract

aims to analyse personal and professional determinants interest pursuing accountants. The public profession has a crucial role in creating transparency and accountability in the business world, but remains comparatively small 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 the desire for. 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 through with IBM. simultaneously, personal factors professional factors 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 R<sup>2</sup> value of 0.983, indicating The extent to which account for.

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

## Introduction

Public accounting is a branch of the accounting profession that provides audit, attestation, tax, management consulting, and other services independently to the public (Oktaviani & Diana, 2023). This profession is needed To guarantee the soundness of the company's financial standing statements are prepared fairly according to standards and can be trusted by stakeholders. Therefore, public accountants play an important role as a liaison between management and company owners through professional opinions on financial statements (Baridwan, 2002 in Fitri et al., 2024). This role is crucial in creating transparency and accountability in the business world, especially in an era of intense competition and regulation.

According to data from data reported by Centre (, only 1,464 public accountants were registered as active members in Indonesia—a figure that remains very small relative to the country's large population which reaches more than 282 million people, "The number of accountants in Indonesia remains significantly below the country's actual needs.". Sandra Pracipta said in the graduation of the Accounting Professional Programme Period I Year 2024 at (https://feb.ugm.ac.id/id/berita/4845), Orie Priscylla Mapeda Lumalan and Kurnia Ekaptiningrum). This statement can be seen in the statistical data published by IAPI, the development of Public Accounting in Indonesia can be seen as follows:

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 (2022) state that professional recognition is a dominant and significant influence on career choice. 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. 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) find that personality significantly influences career choice, Isdihar & Kristianto (2025) find that personality has no significant effect on career choices or that the effect is inconsistent.

A range of research findings suggest the conclusion that the professional recognition factor is the most dominant and consistent determinant of student career choice. The appeal of pursuing a career in public accounting is 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 into six types—each with corresponding recommended occupations listed in Table 1. Appropriate fields of work according to Holland's personality types

Personality	Appropriate field of work
Reality	Agriculture, Forestry, Engineering, Architecture
Investigation	Medicine, Geology, Mathematics as well as the field of science
Artistic	Arts, Writing, Teaching, Design, and Counselling
Business	Fields such as Management, Finance, Marketing, and Sales
Social	Fields such as Education, Social Work, and Public Administration

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

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 accountant the 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 pursuing public accounting, 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 this population is determined, where the researcher will determine certain respondents that suit research objectives. The sample used is the final semester of the S1 Accounting study programme.

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

Slovin formula:  $n = \frac{1 + N \cdot e^2}{N}$

To calculate the sample size (n) of the population, we use the population size (N) of 224 and e (Error tolerance limit) of 0.10.

The Slovin formula is as follows:

$n = \frac{1 + N \cdot e^2}{N}$

$n = \frac{1 + 224 \cdot (0.10)^2}{224} = \frac{1 + 224 \cdot 0.01}{224} = \frac{1 + 2.24}{224} = \frac{3.24}{224} \approx 69.1358$

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.



Based on Table 3 "Gender Data", the following can be concluded:

Number of Respondents: 37 in data is 18 (Male)+42 (Female)=60 people.

Gender Proportion:

Male: There are 18 male

Female: There were 42 female

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

				R
1	.941 <sup>a</sup>	.886	.848	37.828
2	.996 <sup>b</sup>	.992	.983	12.539

a. 

b.  Personal, Factors Professional

Source SPSS 27

### ANOVA<sup>a</sup>

		df	Mean Square	F	Sig.
1	Regression	33313.144	1	33313.144	23.280
	Residual	4292.856	3	1430.952	.017 <sup>b</sup>
	Total	37606.000	4		

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 ( $B = -1.416$ )

Simultaneously, Personal 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 negative effect. The regression model has very high predictive power with an Adjusted  $R^2$  of 0.983, indicating that the model is very good at explaining the dependent variable.

The regression analysis conducted, simultaneously, personal factors and professional factors simultaneously influence students' interest in becoming public accountants. Partially, personal factors have a significant positive influence on this interest. This means that the stronger the personal factors, the more interest students have in becoming public accountants. On the other hand, professional factors actually show a negative influence on student interest. This shows that professional factors can actually reduce student interest. The regression model used in this study has a very high predictive power, as evidenced by the Adjusted  $R^2$  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 becoming a public accountant).

The study has limitations on the generalizability of the results, which is only based on 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 .....  
.....

### Reference:

- Oktaviani, S. A., & Diana, A. L. (2023). The effect of professional training, job market considerations, and work environment on accounting students' interest in careers to be public accountants. *Research of Accounting and Governance*, 1(2), 53-66.  
[https://doi.org/10.58777/rag.v1i2.47:contentReference\[oaicite:0\]{index=0}](https://doi.org/10.58777/rag.v1i2.47:contentReference[oaicite:0]{index=0})
- Amelia, N., & Banjarnahor, H. (2023). Analysis of factors that influence accounting students' interest in a career as a public accountant. *eCo-Buss*, 6(1), 271-286
- Wardani, D. K., Nur'aini, & Angelina, T. (2024). Determinants of Indonesian accounting students' interest in a career in a public accounting firm. *JPEK: Journal of Economic Education and Entrepreneurship*, 8(3), 1367-1379.  
[https://doi.org/10.29408/jpek.v8i3.28745:contentReference\[oaicite:2\]{index=2}](https://doi.org/10.29408/jpek.v8i3.28745:contentReference[oaicite:2]{index=2})
- Chaniago, P., & Ilyas, F. (2017). The influence of family's environment, motivation and perception of university students about the profession of public accountant against the intention to be a public accountant to accounting students in Bengkulu City. *Journal of Accounting*, 7(2), 53-70
- Maulana, R. F., & Hernawati, N. (2025). The influence of gender and labour market considerations on accounting students' career choices as public accountants. *Bandung Conference Series: Accountancy*, 5(1), 45-52.  
[https://doi.org/10.29313/bcsa.v5i1.16290:contentReference\[oaicite:4\]{index=4}](https://doi.org/10.29313/bcsa.v5i1.16290:contentReference[oaicite:4]{index=4})
- Welly, Y., Loist, C., Wijaya, A., Sisca, & Sianipar, M. Y. (2022). Factors influencing the interest of accounting students' career as public accountant: Work environment as moderators. *E-Journal of Accounting*, 32(2), 371-383.  
[https://doi.org/10.24843/EJA.2022.v32.i02.p07:contentReference\[oaicite:5\]{index=5}](https://doi.org/10.24843/EJA.2022.v32.i02.p07:contentReference[oaicite:5]{index=5})
- Mahmudah, N. (2013). Analysis of factors that influence the interest of STEI SEBI students majoring in sharia accounting in the public accounting profession. *Journal of Islamic Accounting and Finance*, 1(2), 83-85
- Sandra, R. (2020). Accounting knowledge as a contributing intention on improving the public accounting profession. *Journal of Asian Finance, Economics and Business*, 7(9), 801-809.  
[https://doi.org/10.13106/jafeb.2020.vol7.no9.801:contentReference\[oaicite:7\]{index=7}](https://doi.org/10.13106/jafeb.2020.vol7.no9.801:contentReference[oaicite:7]{index=7})
- Supriyadi, S. G., Jatmika, D., & Asnawi. (2020). Factors affecting career selection of accounting students to become public accountants. *International Journal of Economics, Business, and Accounting Research (IJEBAR)*, 4(3), 305-310.  
[https://jurnal.stie-aas.ac.id/index.php/IJEBAR:contentReference\[oaicite:8\]{index=8}](https://jurnal.stie-aas.ac.id/index.php/IJEBAR:contentReference[oaicite:8]{index=8})
- Lestari, M. (2022). *Factors that influence the interest of accounting students in Semarang in choosing a career as a public accountant with financial*

*rewards as a moderating variable* (Bachelor Thesis, Sultan Agung Islamic University).

Hasibuan, A. N., Azim, N. M., Hardana, A., & Nasution, A. A. (2024). Gender and financial rewards: Accounting students' interest in a career as a public accountant. *FINANSIA: Journal of Islamic Accounting and Banking*, 7(1), 1-10. <https://doi.org/10.32332/finansia.v7i1.8044>

Indonesian Institute of Public Accountants. (2025). *Directory of Public Accounting Firms and Public Accountants 2025*.

Latifah Ramadhani, N., & Setyono, J. (2022). Determinants of Student Career Interest in Islamic Financial Institutions: Motivation as a Moderating Variable. *Journal of Business Management and Islamic Banking*, 1(1), 17-34. <https://doi.org/10.14421/jbmib.2022.011-02>

Millah, D. S. (2023). *The Influence of Perceptions and the Job Market on the Career Selection of Public Accountants, Students of Accounting Department, University of Semarang* [Undergraduate thesis]. Semarang University.

Muslimin, & Taufiq. (2022). Analysis of Academic Capabilities, Financial Awards, and Job Market Considerations on Interest in Career Interest as Public Accountants. *ASIAN SOCIAL SCIENCE AND HUMANITIES RESEARCH JOURNAL*, 4(2), 56-66. <https://doi.org/10.37698/ashrej.v4i2.162>

Putra, A. (2021). ANALYSIS OF FACTORS AFFECTING ACCOUNTING STUDENTS IN CAREER SELECTION AS PUBLIC AND NON-PUBLIC ACCOUNTANTS. *Journal of Economics: Journal of Economic*, 12(1), 67-75. <https://doi.org/10.47007/jeco.v12i1.4001>

Saputra Sabetiliake, T. D., & Arita, E. (2024). Factors Affecting Accounting Students' Interest in a Career as a Public Accountant. *Journal of Economics, Management and Business (JEMB)*, 3(2), 182-189. <https://doi.org/10.47233/jemb.v3i2.2032>

Sugiantini, N. K., & Muliati, N. K. (2023). The Effect of Financial Awards, Family Environment and Intrinsic Value of Work on Accounting Students' Interest in a Career as a Public Accountant. *Hita Accounting and Finance, Hindu University of Indonesia, July 2023 Edition*.

Syarief, H. A., Boedi, S., Syahdan, S. A., & Ruwanti, G. (2024). Factors Affecting Accounting Students' Interest in Choosing a Career as a Public Accountant. *Owner: Accounting Research & Journal*, 8(3), 2696-2707. <https://doi.org/10.33395/owner.v8i3.2292>

ORIGINALITY REPORT

25%

SIMILARITY INDEX

17%

INTERNET SOURCES

15%

PUBLICATIONS

6%

STUDENT PAPERS

PRIMARY SOURCES

#### 4. Bukti Revisi dan upload artikel 5 Agustus 2025

Fwd: [JIAKES] New notification from Jurnal Ilmiah Akuntansi Kesatuan Kotak Masuk x

Sinta Setiana <sintas triana73@gmail.com>  
kepada saya ▾

Jum, 14 Nov, 17.38 ☆ 😊 ↶ ⋮

🗨 Sepertinya pesan ini ditulis dalam Inggris X  
[Terjemahkan ke Indonesia](#)

----- Forwarded message -----

Dari: Sinta Setiana <sintas triana73@gmail.com>  
Date: Sel, 5 Agu 2025 pukul 15.42  
Subject: Re: [JIAKES] New notification from Jurnal Ilmiah Akuntansi Kesatuan  
To: Assoc. Prof. Dr. H. Iriyadi, Ak., MComm. <jurnal.ibik@gmail.com>

Dear Ibu Annisa

Thank you for the review. We are  
in the process of revising the  
manuscript and will submit the  
updated version promptly.

Sincerely  
Sinta Setiana

On Tue, 5 Aug 2025, 1:00 pm Annisa, <assistant1459@gmail.com> wrote:  
You have a new notification from Jurnal Ilmiah Akuntansi Kesatuan:

You have been added to a discussion titled "Revision Required (Similarity Report)" regarding the submission "Pre Analysis of Personal and Professional Factors Affecting Student Interest In Becoming a Public Accountant".

Link: <https://jurnal.ibik.ac.id/index.php/jiakes/authorDashboard/submission/3718>

Assoc. Prof. Dr. H. Iriyadi, Ak., MComm.

[Jurnal Ilmiah Akuntansi Kesatuan](#)

## 5. Upload Revisi ke dua 8 Agustus 2025

Fwd: [JIAKES] Editor Decision Kotak Masuk x



Sinta Setiana <sintasetiana73@gmail.com>  
kepada saya ▾

Jum, 14 Nov, 17:39 ☆ 😊 ↶ ⋮

Sepertinya pesan ini ditulis dalam Inggris ✕  
[Terjemahkan ke Indonesia](#)

----- Forwarded message -----  
Dari: Sinta Setiana <sintasetiana73@gmail.com>  
Date: Jum, 8 Agu 2025 pukul 09:28  
Subject: Re: [JIAKES] Editor Decision  
To: Annisa <assistant1459@gmail.com>

Ibu Annisa,

We have uploaded the revision.  
Thank you.

Sinta Setiana

On Tue, 5 Aug 2025, 1:02 pm Annisa, <assistant1459@gmail.com> wrote:

Sinta Setiana:

We have reached a decision regarding your submission to Jurnal Ilmiah Akuntansi Kesatuan, "Pre Analysis of Personal and Professional Factors Affecting Student Interest in Becoming a Public Accountant: Personal and Professional Factors".  
Our decision is: Revisions Required

[Jurnal Ilmiah Akuntansi Kesatuan](#)

## 6. Bukti konfirmasi submit revisi, respon kepada reviewer, dan artikel yang diresubmit 10 Agustus

Fwd: [JIAKES] Payment Request - 3718 Kotak Masuk x



Sinta Setiana <sintasetiana73@gmail.com>  
kepada saya ▾

Jum, 14 Nov, 17:40 ☆ 😊 ↶ ⋮

Sepertinya pesan ini ditulis dalam Inggris ✕  
[Terjemahkan ke Indonesia](#)

----- Forwarded message -----  
Dari: Sinta Setiana <sintasetiana73@gmail.com>  
Date: Min, 10 Agu 2025 pukul 15:18  
Subject: Re: [JIAKES] Payment Request - 3718  
To: Jurnal Jiakes <jurnaljiakes@gmail.com>

Terimakasih.

On Sat, 9 Aug 2025, 3:29 pm Jurnal Jiakes, <jurnaljiakes@gmail.com> wrote:  
naskah anda sedang di proses

Best regards,  
[Jurnal Ilmiah Akuntansi Kesatuan](#)

On Mon, Aug 4, 2025 at 7:23 AM Sinta Setiana <sintasetiana73@gmail.com> wrote:  
Selamat pagi Bapak/ Ibu tim Redaksi.

Mohon arahannya mengenai artikel kami berkaitan langkah selanjutnya apakah ada revisi lagi?  
Mohon informasinya mengenai perkiraan publikasi di bulan apa?

Terimakasih.

Best regards,

**Production Team – JIAKES Journal**

## 7. Bukti konfirmasi artikel diterima dan artikel published online 21 Agustus

Fwd: Proofreading Results Notification (ID: 3718)

Kotak Masuk x

Sinta Setiana <sintas triana73@gmail.com>

kepada saya

Jum, 14 Nov, 17:41

☆ ☺ ↶ ⋮

Sepertinya pesan ini ditulis dalam Inggris

Terjemahkan ke Indonesia

----- Forwarded message -----

Dari: Sinta Setiana <sintas triana73@gmail.com>

Date: Kam, 21 Agu 2025 pukul 12:48

Subject: Re: Proofreading Results Notification (ID: 3718)

To: Jurnal Ilmiah Akuntansi Kesatuan <bjkurniajakes@gmail.com>

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,

On Thu, 21 Aug 2025, 8:00 am Jurnal Ilmiah Akuntansi Kesatuan, <bjkurniajakes@gmail.com> wrote:

Dear Author,

Congratulations on successfully passing the review stage.

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:

- Grammar, language, and final layout enhancements.
- Corrections to spelling and overall language accuracy.
- Improvements to sentence structure for better clarity and effectiveness.
- 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**

- 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.
- Abstract** should be between 150–200 words and contain background, objective, method, results, and conclusion/implications.
- Keywords** should consist of 4–6 relevant and searchable terms for indexing purposes.
- Introduction** should be limited to 700–800 words and clearly state the background, research problem, gap, and objectives.
- Literature Review** is expected to be well-structured with clear subheadings, balanced in length, and to include hypothesis formulation (for quantitative studies).
- Methodology** should contain research design, approach, sampling, and data analysis tools. For quantitative studies, please ensure inclusion of variable measurement, scales,

- Results** should correspond directly to the research objectives, with well-formatted tables and figures.
- Discussion** should not exceed 600 words.
- Conclusion** should be concise, up to 300 words, and emphasize the key findings.
- References and Citations** must follow APA style accurately. Ensure all in-text citations are listed in the reference list, and vice versa.
- Total Manuscript Length** should not exceed **14 pages**, including references, tables, figures and appendices.

**B. Layout and Terminology**

- Please ensure clarity of ideas, consistency with the research objectives, and overall readability without ambiguity.
- Technical terms should be used consistently across the manuscript.
- All tables and figures must be appropriately cited and described in the text.
- 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").
  - Avoid using footnotes. If necessary, integrate essential information into the main text or use appendices and endnotes sparingly.

**C. Other Considerations**

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



8. 27 Agustus LOA

Fwd: [JIAKES] Letter of Acceptance – 3718 Kotak Masuk x

Sinta Setiana <sintasetiana73@gmail.com>

kepada saya ▾

 Seperti ini pesan ini ditulis dalam Inggris X  
[Terjemahkan ke Indonesia](#)

----- Forwarded message -----

Dari: Sinta Setiana <sintasetiana73@gmail.com>

Date: Rab, 27 Agu 2025 pukul 09.51

Subject: Re: [JIAKES] Letter of Acceptance – 3718

To: Jurnal Ilmiah Akuntansi Kesatuan <[ibikjurnaljiakes@gmail.com](mailto:ibikjurnaljiakes@gmail.com)>

Editor Teams,

Thank you for the Letter of Acceptance.

Warm regards,

Sinta Setiana

On Mon, 25 Aug 2025, 8:37 am Jurnal Ilmiah Akuntansi Kesatuan, <[ibikjurnaljiakes@gmail.com](mailto:ibikjurnaljiakes@gmail.com)> wrote:

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*

## **Letter of Paper Acceptance**

**Date:** August 20, 2025 | **No:** 2508014-JIAKES

Dear **Sinta Setiana**,

I would like to confirm that your paper entitled "***Analysis of Personal and Professional Factors Affecting Accounting Students' Career Interest in Public Accountant***", co-authored by **Nyoman Agus Wijaya** has been blind reviewed and accepted for publishing in Vol. 13 No. 4 the issue of Jurnal Ilmiah Akuntansi Kesatuan (JIAKES) (e-ISSN: 2721-169X; p-ISSN: 2337-7860) in 2025.

On behalf of the Editorial Board and publisher, thank you very much for your submission to our journal.

Sincerely,

**Editorial Team**  
**Jurnal Ilmiah Akuntansi Kesatuan (JIAKES)**



Electronic Signature

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

*Accounting Students' Career Interest in Public Accountant*

Sinta Setiana

*Universitas Kristen Maranatha; Bandung, Indonesia*

Email: sintasetiana73@gmail.com

I Nyoman Agus Wijaya

*Universitas Kristen Maranatha; Bandung, Indonesia*

Email: aguswijaya.inyoman@gmail.com

889

Submitted:  
MAY 2025

Accepted:  
JULY 2025

## 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.*

**JIAKES**

*Jurnal Ilmiah Akuntansi  
Kesatuan*

Vol. 13 No. 4, 2025

pp. 889-898

100 Kesatuan

ISSN 2337 - 7852

E-ISSN 2721 - 3048

DOI: 10.37641/jiakes.v13i4.3718

**Kata kunci:** Profesi Akuntansi, Mahasiswa Akuntansi, Pilihan Karier, Teori Holland, Faktor Pribadi, Faktor Profesional, Akuntan Publik.

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 (IAPF), 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.

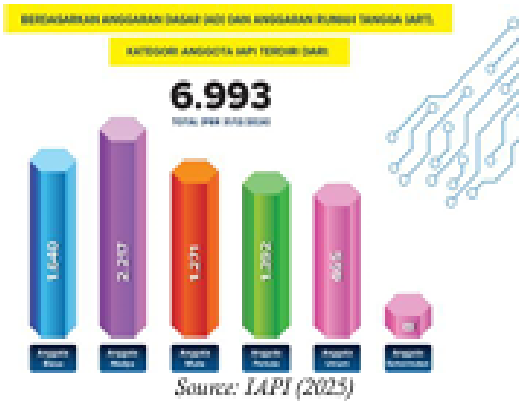


Figure 1. IAPF Statistical Data

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

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

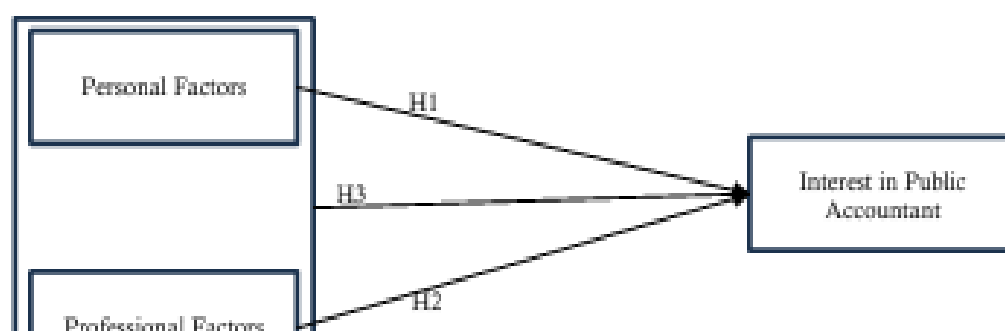
Indonesia. These conflicting findings highlight the need to explore both factors concurrently. Personal factors are expected to positively influence interest due to their alignment with the profession's demands, while professional factors may have varied impacts based on students' perceptions. Based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



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

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 R<sup>2</sup> value of 0.992 suggests that 99.2% of the variance in interest is explained by the model, while the Adjusted R<sup>2</sup> 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.

## REFERENCES

- [1] Alkout, O., & Ayadi, S. (2022). Intention to leave Public Accountant profession in Tunisia: A qualitative study. *Journal of Accounting in Emerging Economies*, 12(1), 1-28.
- [2] Andon, P., Chong, K. M., & Roebuck, P. (2010). Personality preferences of accounting and non-accounting graduates seeking to enter the accounting profession. *Critical Perspectives on Accounting*, 21(4), 253-265.
- [3] Ashadi, A., & Rice, S. (2016). High stakes testing and teacher access to professional opportunities: Lessons from Indonesia. *Journal of Education Policy*, 31(6), 727-741.
- [4] Ashari, M. M. (2025). Accrual accounting compliance drivers: An Indonesian public sector study. *Journal of Accounting Science*, 9(1), 97-113.
- [5] Awoitaz, R., Noeh, M. Y., & Khotimah, K. (2024). The influence of motivation, training and compensation on employee performance. *Advances in Human Resource Management Research*, 3(3), 153-165.
- [6] Chelaviyansy, C., Dwita, S., Septiari, D., & Helmayunita, N. (2022). Career choice factors of Indonesian accounting students. *Revista Contabilidade & Finanças*, 33(90), 1475-1492.
- [7] Cheng, L., Spaling, M., & Song, X. (2013). Barriers and facilitators to professional licensure and certification testing in Canada: Perspectives of internationally educated professionals. *Journal of International Migration and Integration*, 14(4), 733-750.
- [8] Da Costa, S., Pérez, D., Sánchez, P., Garaigordobil, M., & Gondim, S. (2015). Personal factors of creativity: A second order meta-analysis. *Revista de Psicología del Trabajo y de las Organizaciones*, 31(3), 165-173.
- [9] Guthrie, J., & Parker, L. D. (2016). Whither the accounting profession, accountants and accounting researchers? Commentary and projections. *Accounting, Auditing & Accountability Journal*, 29(1), 2-10.
- [10] Hardiningsih, P., Srimindari, C., Kharifah, K., & Yuniarto, A. (2021). Accounting career interests: A structural approach. *The Journal of Asian Finance, Economics and Business*, 8(2), 1247-1262.
- [11] Higgins, J. P. T., Jackson, D., Barrett, J. K., Lu, G., Ades, A. E., & White, I. R. (2012). Consistency and inconsistency in network meta-analysis: Concepts and models for multi-arm studies. *Research Synthesis Methods*, 3(2), 98-110.
- [12] Hoff, K. A., Song, Q. C., Wee, C. J., Phan, W. M. J., & Rounds, J. (2020). Interest fit and job satisfaction: A systematic review and meta-analysis. *Journal of Vocational Behavior*, 123(3), 494-503.
- [13] Institut Akuntan Publik Indonesia. (2025). Direktori Kantor Akuntan Publik dan Akuntan Publik 2025. Retrieved on March 6, 2025, from <https://iapi.or.id/direktori/Direktori-IAPI-2025>
- [14] Johnson, M. K., & Mortimer, J. T. (2002). *Career choice and development from a sociological perspective*. San Francisco, CA: Jossey-Bass.
- [15] Julius, S. A. (2024). The digital transformation of accounting standards: Past developments, current practices, and future directions for research. *International Journal of Novel Research in Marketing Management and Economics*, 11(3), 94-108.

- [16] Law, P. (2010). Examination of the actual turnover decisions of female auditors in Public Accountant: Evidence from Hong Kong. *Managerial Auditing Journal*, 23(5), 484–502.
- [17] Mustapha, M., & Hassan, M. H. A. (2012). Accounting students' perception on pursuing professional examination. *International Journal of Education*, 4(4), 1–19.
- [18] Ng, Y. H., Lai, S. P., Su, Z. P., Yap, J. Y., Teoh, H. Q., & Lee, H. (2017). Factors influencing accounting students' career paths. *Journal of Management Development*, 36(3), 319–329.
- [19] Nouri, H., & Parker, R. J. (2020). Turnover in Public Accountant firms: A literature review. *Managerial Auditing Journal*, 33(2), 294–321.
- [20] Papare, E. Y., Suratini, S., & Pasolo, F. (2024). Challenges and innovations in public sector accounting: A comparative analysis. *Jurnal Economic Resource*, 7(1), 144–155.
- [21] Pennington, M. C., & Richards, J. C. (2016). Teacher identity in language teaching: Integrating personal, contextual, and professional factors. *RELC Journal*, 47(1), 5–23.
- [22] Pratama, A. (2017). Factors affecting students' learning interest in an accounting study programme: A study in Bandung city, West Java, Indonesia. *Review of Integrative Business and Economics Research*, 6(2), 295–307.
- [23] Prihatiningtias, Y. W., Ecclesia, J., Jaafar, N. I., Djamhuri, A., & Atmini, S. (2023). What makes accounting students choose their career? A case in Indonesian major universities. *Management & Accounting Review (MAR)*, 22(3), 432–460.
- [24] Reardon, R. C., & Lenz, J. G. (1999). Holland's theory and career assessment. *Journal of Vocational Behavior*, 55(1), 102–113.
- [25] Rianto, E. P., Wirawat, N. G. P., Mertha, M., & Sujana, I. K. (2020). The influence of intrinsic factor, student perception, accounting learning, family, and peers in accounting student interest in Bali, Indonesia, to becoming professional accountant. *American Journal of Humanities and Social Sciences Research (AJHSSR)*, 9(1), 264–271.
- [26] Roccas, S., Sagiv, L., Schwartz, S. H., & Knafo, A. (2002). The big five personality factors and personal values. *Personality and Social Psychology Bulletin*, 28(6), 789–801.
- [27] Rosalina, D., Yuliari, K., Purnamasari, W., & Zati, M. R. (2020). Factors affecting intention in accounting study program students choosing the public accountant profession. *Jurnal Akuntansi dan Bisnis: Jurnal Program Studi Akuntansi*, 6(1), 86–95.
- [28] Saks, R. E., & Shore, S. H. (2005). Risk and career choice. *The B.E. Journal of Economic Analysis & Policy*, 5(1), 70–81.
- [29] Samsudin, A., Ikaningtiyas, M., Mulia, F., & Rintalla, M. (2024). Exploring the relationship between career advancement, work-life balance, and corporate financial performance: A systematic review. *Arestasi: Jurnal Ilmiah Akuntansi*, 7(2), 1091–1110.
- [30] Schott, C., Van Kleef, D., & Noordegraaf, M. (2016). Confused professionals?: Capacities to cope with pressures on professional work. *Public Management Review*, 18(4), 583–610.
- [31] Seyrek, I. H., & Turan, A. (2017). Effects of individual characteristics and work related factors on the turnover intention of accounting professionals. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 7(1), 236–244.
- [32] Shaleh, M. (2024). The transformative implications of technology on accounting practices. *Advances in Management & Financial Reporting*, 2(2), 98–109.
- [33] Suryani, A. (2021). "I chose teacher education because...": A look into Indonesian future teachers. *Asia Pacific Journal of Education*, 41(1), 70–88.
- [34] Suyanto, S., Saputra, B., & Putri, F. (2024). Accounting knowledge, job market considerations, accounting students' career interest in Public Accountant field: Financial rewards as a moderating variable. *MAKSIMUM: Media Akuntansi Universitas Muhammadiyah Semarang*, 14(1), 59–73.
- [35] Swain, M. R., & Olsen, K. J. (2012). From student to accounting professional: A longitudinal study of the filtering process. *Issues in Accounting Education*, 27(1), 17–52.
- [36] Tavares, M. C., Azevedo, G., Marques, R. P., & Bastos, M. A. (2023). Challenges of education in the accounting profession in the Era 5.0: A systematic review. *Cogent Business & Management*, 10(2), 2220198.
- [37] Wai, L. C., Isa, A. M. M., Bhandari, P., Senathirajah, A. R. B. S., Haque, R., Devasia, S. N., ... & Al-Hunaiyyan, A. (2024). Factors influencing job satisfaction to ensure sustainable growth amongst family-owned organizations in Malaysia. *Kurdish Studies*, 12(1), 3144–3173.
- [38] Wetmiller, R. J., & Barkhi, R. (2021). Redefining the accountant's personality: Success or stagnancy? *Accounting Research Journal*, 34(1), 76–90.
- [39] Yigitbasiglu, O. M., & Velcu, O. (2012). A review of dashboards in performance management: Implications for design and research. *International Journal of Accounting Information Systems*, 13(1), 41–59.
- [40] Zaikin, M., Haliah, H., Nirwana, N., Syamsuddin, S., & Kusumawati, A. (2024). Determinants of students' interest in pursuing a career: The role of financial rewards as a moderating variable. *Journal of Applied Business Administration*, 8(2), 266–276.
- [41] Zhang, W. (2024). Ethical dilemmas in accounting: A comprehensive analysis of professional ethics. *Academic Journal of Business & Management*, 6(2), 137–145.
- [42] Zhou, X., Seto, S. W., Chang, D., Kiat, H., Razmovski-Naumovski, V., Chan, K., & Bensoussan, A. (2016). Synergistic effects of Chinese herbal medicine: A comprehensive review of methodology and current research. *Frontiers in Pharmacology*, 7(1), 201–210.