

Analysis of Academic Capabilities, Financial Awards, and Job Market Considerations on Interest in Career Interest as Public Accountants

Muslimin¹ and Taufiq²

¹ Program Study Accounting UPN Veterans East Java, Indonesia & ² Program Study Development Economics UPN Veterans East Java, Indonesia

ARTICLE INFO

Article history:

Received Jun 28, 2022

Revised Aug 02, 2022

Accepted Sep 02, 2022

Keywords:

Academic Ability,
 Financial Awards,
 Job Market Consideration,
 Interest,
 Accountant,

Conflict of Interest:

None

Funding:

None

ABSTRACT

The number of Public Accountants in Indonesia is still relatively minimal because accounting graduates lack interest in becoming public accountants. This study aimed to examine and analyze the effect of Academic Ability, Financial Awards, and Labor Market Considerations on the interest in a career as a public accountant in East Java "Veteran" National Development University Accounting Students, Surabaya State University and Airlangga University. The sample of this study were East Java "Veteran" National Development University Accounting S1 students, Surabaya State University, and Airlangga University batches of 2018 and 2019. The research method used quantitative research. The sampling technique used the purposive sampling method to determine the number of samples using the solving formula with a total of 91 respondents. Data collection techniques were used in this study using a questionnaire. The collected data were analyzed using the Partial Least Square (PLS) analysis technique with SmartPLS 3.0 software. The results of this study indicate that (1) Academic Ability has a positive and significant effect on Interest in a Career to Become a Public Accountant. (2) Financial Awards do not significantly affect the Interest in a Career to Become a Public Accountant. (3) Job market considerations positively and significantly affect the interest in a career as a public accountant.

Corresponding Author: Muslimin, Program Study Accounting UPN Veterans East Java, Rungkut Madya 1, Surabaya, East Java 60294 Tel. (031) 8706369. E-mail: muslimin.ak@upnjatim.ac.id



© Muslimin, Taufiq

This is an open-access article under the CC BY-SA 4.0 international license.

1. Introduction

A career is one of the most important aspects of healthy adult life. Career selection is an important matter in the journey of human life, because a person's interests and talents are the beginning of career formation so career selection must be in accordance with the talents and abilities possessed (Juliansah & Suryaputri, 2016). In Indonesia, the public accounting profession is needed and is also considered a promising prospect for the world of work. Being a public accountant in the profession provides an intellectual challenge and an invaluable learning experience. As a public accountant must have expertise in the field of accounting and have a professional attitude in accordance with the code of ethics of public accountants that has been determined. Because of this, the accounting profession has a responsibility for what is done both for their work, their organization, society, and themselves (Sativa, 2018).

Companies in Indonesia increasingly need auditors to audit their company's financial statements. However, very few graduates from accounting in Indonesia choose careers as professional accountants (Sa'dullah, 2019). According to the Ministry of Finance of the Republic of Indonesia, the number of public accountants in Indonesia who have obtained permits from the Minister of Finance as of October 25 2021 is 1,416 people. This means that the number of accountants in Indonesia is still relatively minimal, so it is not optimal in serving the public's needs in providing accountable financial reporting. Based on the Small and Medium Enterprises

(SMEs) sector in Indonesia, the lack of accountants can also hinder the rate of economic growth (Cahyadi et al., 2019). The problem with the relatively low number of public accountants can be caused by the relatively long requirements to become public accountants (Ari et al., 2017). Not only do they have to have higher education, but they also have to have experience and recognition from the ministry of finance with a professional certification process that has to be taken quite a long time and costs a lot of money.

The public accounting profession provides an invaluable intellectual challenge and learning experience, so it is often considered a promising profession and bright prospects. The public accounting profession also provides opportunities to get challenging and varied jobs, because they are usually assigned to various places and various companies that have different characteristics and conditions. The biggest source of income for public accountants has shifted from auditing services to management consulting services, which is why the public accounting profession is considered one of the most expensive professions. The public accounting profession is one of the prestigious professions in Indonesia because it requires you to have a bachelor's degree in accounting, take an exam held by the Indonesian Institute of Accountants (IAI) and be registered with the Ministry of Finance to be able to practice as an accountant (Yurmaini & Anshari, 2019).

The public accounting profession is a party that has a role as a liaison between management and owners or with managers who have responsibility in the company. Providing a fair opinion on financial reports prepared by management is the main activity of the public accounting profession. The results of the opinions given on financial statements are used to assess performance and to be used in decision-making by interested parties, for example management, investors, creditors, and government (Wahyuni et al., 2019).

Program preparation in lecture material must be delivered effectively to students so that students know their interests and future career plans. Therefore, stimulation is needed so that students can make optimal use of time. There are several factors that influence students' interest in career selection and the type of career they will choose. Likewise, with the factors that influence accounting students in choosing a career as a public accountant. According to Effendi and Rahayu (2020), considerations of the labor market, financial rewards, and the intrinsic value of work simultaneously influence the career of becoming a public accountant. This is slightly different from the research that has been conducted by Faisal, Amin and Junaidi (2021) that financial rewards, labor market considerations, family environment, personality, professional recognition, and work environment jointly or simultaneously have a significant effect on students' interest in choosing a career as a public accountant.

Academic ability is considered in the selection of a profession because the better the academic ability possessed, it is hoped that it will be able to describe the performance that can be given when working, in this case the performance as a public accountant. As research conducted by Dody Hapsoro and Dhenayu Tresnadya Hendrik (2018) states that academic ability has a significant positive effect on the interest of accounting students to have a career as a public accountant. Students who are interested in a career as a public accountant consider academic ability (GPA) to be one of the factors that will be considered in the interest of STIE YKPN Yogyakarta students in a career in a public accounting firm

Financial rewards or salary are considered in choosing a profession because the main purpose of a person's work is to obtain financial rewards or salary. The research conducted by Effendi and Rahayu (2020) shows that financial rewards partially have a significant effect on careers as public accountants. The results of this study are in line with research conducted by Timporok, Sondakh and Gerungai (2019) which shows that Work Financial Rewards have a significant effect on Career Selection. However, it is different from the results of research conducted by Murni, Fredy and Mimi (2020) that financial rewards have no effect on choosing a career as a public accountant. Similarly, research conducted by Laka, Sugiarti, and Harjito (2019) states that financial rewards have no effect on student career choices as public accountants.

Labor market considerations are considerations about whether the chosen career is easily accessible, whether there are many job vacancies available and has job security. Based on research conducted by Nurhalisa and Yuniarta (2020) it shows that labor market considerations influence career choices as public accountants. These results are in line with Wibowo's research (2020) which shows that labor market considerations have a positive and significant effect on accounting students' career choices as public accountants. However, it is different from the results of research conducted by Faisal, Amin and Junaidi (2021) showing that labor market considerations have no effect on interest in becoming a public accountant. Similar to the research conducted by Naminingsih and Rahmayati (2019) that market considerations have no effect on the choice of a Public Accountant career.

Based on the results of previous research, there are many differences regarding the factors that influence career choice for accounting students as public accountants. This difference may occur due to differences in the

samples taken as well as the times and changes in existing regulations regarding public accountants which have formal rules regulated in Law Number 5 of 2011 concerning Public Accountants.

2. Literature Review

2.1 Interest

According to the Big Indonesian Dictionary, interest is a high tendency towards something; excitement; or desire. According to Sutrisno (2021: 10) interest is a psychological symptom that indicates the subject's understanding of the object that is being targeted, because the object succeeds in attracting attention and giving a feeling of pleasure so that it tends to that object. Meanwhile, according to Slameto (2003: 57) in (Saputra, 2018) interest is a tendency to examine and remember several activities. Activities that someone is interested in will always be observed continuously and followed by a sense of pleasure or interest.

From some of the definitions of interest above, it can be concluded that interest is a tendency for interest or pleasure from oneself that arises without coercion towards something or an activity and can also be interpreted as an urge that someone has to do and achieve a certain target. A thing or an activity can also be intended for a job, position, or career. This is because if someone who is interested in a job, position, or career means he likes it, then he will complete the task as best he can.

2.2 Career

Career according to the Big Indonesian Dictionary is development and progress in one's life, position or work. Work is meant to get rewards in the form of salary or money and bonuses. Career is a word from the Dutch language, *carriere* is development and progress in one's field of work. Careers can be seen in various ways, for example positions held by individuals in a company at a certain time or period. In this regard, a career can be seen from the mobility within an organization and the level of maturity of one's life within a certain age which is usually marked by one's appearance and lifestyle.

2.3 Accountant Public

Public accountant services according to the Law of the Republic of Indonesia Number 5 of 2011 concerning Public Accountants are "services that are used in making economic decisions and have a broad influence in the era of globalization play an important role in supporting a healthy and efficient national economy and increasing transparency and quality of information in the field of finance". According to Article 6 of Law Number 5 of 2011 concerning licensing to become a public accountant, a person must meet the following requirements:

- 1) Have a valid certificate of passing the public accounting profession exam;
- 2) Experience in providing services as referred to in Article 3;
- 3) Domiciled in the territory of the Unitary State of the Republic of Indonesia;
- 4) Have a Taxpayer Identification Number;
- 5) Never been subject to administrative sanctions in the form of revocation of a Public Accountant's license;
- 6) Never been sentenced with permanent legal force for committing a crime punishable by imprisonment for 5 (five) years or more;
- 7) Become a member of the Professional Association of Public Accountants stipulated by the Minister; and
- 8) Not in custody.
- 9) Public Accountant Professional Standards (SPAP) according to Article 1 of Law Number 5 of 2011, are "references that are determined to be quality standards that must be obeyed by public accountants in providing their services".

2.4 Academic Ability

Academic ability is the result of training, experience and learning carried out by students in an activity. In carrying out learning activities in lectures students will get a Grade Point Average (GPA). The value of Grade Point Average (GPA) is a measure of students' mastery and level of student success in assignments while in college.

2.5 Financial Awards

According to Akbar et al., (2021: 125) financial rewards are awards given by companies to employees including salaries or wages, benefits, insurance guarantees, profit sharing, bonuses, and pensions. Financial awards or what is commonly called salaries are rewards or awards in the form of currency values in return for a person's work, labor, effort and benefits (Laka et al., 2019). Financial rewards or salaries obtained as a contravention of work to provide satisfaction from the company are aimed at its employees, because rational financial

compensation is a fundamental requirement for job satisfaction as well as being the main attraction (Juliansah & Suryaputri, 2016). So the researchers concluded that financial rewards are salaries as remuneration awards for the performance that has been carried out by an employee who works in a company. Financial rewards are a form of control from company management with a focus on ensuring that all employees can work professionally, so as to achieve company goals, employees will receive remuneration or rewards in various forms, including financial.

2.6 Job Market Consideration

Labor market considerations are one of the things that a person takes into consideration when choosing a job, including different opportunities and opportunities. According to Sari et al., (2020: 37) market considerations are one of the considerations in determining which regional decisions or regional decisions a company will operate by looking at the potential that the market has in total. Labor market considerations have a close relationship with jobs that can be accessed in the future, because jobs with a wider job market will be more desirable than jobs with a small job market (Dary & Ilyas, 2017). In general, work is a market share that can be said that people are part of participating in creating a business or activity with the aim of producing something useful for other people in an environment (Effendi & Rahayu, 2020).

So, the researchers concluded that consideration of the labor market is a means of meeting or coordinating between someone who is looking for work and companies that need workers, which aims to find out several indicators such as job security, job promotions and so on. Labor market considerations really need to be understood and understood by someone who will join a company as a form of consideration for various aspects of the world of work, such as how good the value and opportunities are from a job and its future reach.

3. Method

This study uses variables that are quantitative. According to Sugiyono (2015: 7). The use of quantitative research in this study is expected to provide an overview through calculations from the data obtained regarding the influence of Academic Ability, Financial Awards, and Job Market Considerations on Interest for a career as a Public Accountant

3.1 Population

According to Sugiyono (2015: 80) states that the population is a generalization area consisting of subjects/objects that have certain qualities and characteristics determined by researchers to be studied and conclusions will be drawn. The population in this study were Active Undergraduate Accounting Students class of 2018 and 2019 at the East Java "Veteran" National Development University, Surabaya State University and Airlangga University. The reason for choosing this population is because students at that level already have knowledge of public accounting and are likely to already have a career choice plan that they will pursue after graduating from university. The population in this study totaled 973 students, consisting of 318 Active S1 Accounting Students at the National Development University "Veteran" East Java, 321 Active S1 Accounting Students at Surabaya State University and 334 Active S1 Accounting Students class of 2018 and 2019 Airlangga University.

3.2 Sample

According to Sugiyono (2015: 81) states that the sample is part of the number and characteristics possessed by the population. This study took samples with a purposive sampling technique. Purposive sampling is a sampling technique with certain considerations (Sugiyono, 2015: 85). Purposive sampling in sampling in this study was selected selectively and had certain criteria. To determine the number of samples using the slovin formula.

$$n = \frac{N}{1 + N (0,1)^2}$$

n : Number of samples/number of respondents.

N : Total Population.

e : *Margin of Error* , namely the percent of inaccuracy due to there is a sampling error that can still be tolerated. Mark *Margin of Error* of 10% or 0.1.

Then, determining the sample size in research is as follows:

$$n = \frac{973}{1 + 973 (0,1)^2}$$

$$n = \frac{973}{10,7}$$

n = 91

Based on the sample calculation with the *slovin formula* above, so obtained a sample of 91 respondents.

3.3 Technique Analysis

In this study the data analysis technique used was Partial Least Square (PLS) with the help of SmartPLS 3.0 software which has the advantage of being able to provide coefficient results and probability values directly. PLS analysis techniques can use theory, empirical research results, analogies, relationships between variables in other fields of science, and normative matters. PLS can be reflexive or formative, by determining theory-based indicators or using indicators that have been used by previous researchers. According to Gendro (2011: 403), PLS is carried out in 3 stages, namely: Outer Model Analysis, Inner Model Analysis, and Hypothesis Testing.

3.4 Measurement Model (*Outer models*)

Model measurement (Outer model) is carried out to ascertain whether the variables used are feasible to be used as measurements (valid and reliable) in this study. According to Gendro (2011: 402) in analyzing the outer model reflectively, it can be seen from several tests, as follows:

1) *Convergent validity*

Mark convergent validity is mark loading factor on variable with the indicators. Mark which expected >0.7 if mark loading factor 0.6 considered still adequate.

2) *Discriminant validity*

Discriminant validity relates to the principle that measures of different constructs should not be highly correlated. Thus, you can use a way to test discriminant validity by looking at the loading factor value for each variable > 0.7 and comparing it with other constructs.

3) *Composite reliability*

Reliability test was conducted to measure consistency internal measuring tool. Reliability test in PLS using two method that is Cronbach's Alpha and composite reliability. Data which has composite Reliability >0.7 have high reliability.

4) *Cronbach's Alpha*

Test reliability with composite reliability in on can be strengthened by using Cronbach alpha values. Something variable could state reliable or Fulfill Cronbach alpha if have mark Cronbach alpha >0.7.

3.5 Evaluation Structure Model (Inner models)

Structural model (*Inner Model*) is a structural model to predict the causality relationship between latent variables. In evaluating the capital structure in this study using *R-Square (R2)*, *Predictive Relevance (Q2)*, and *Model Fit*. It is used to see and ensure the relationship between the constructs that are made.

a) *R-Square (R2)*

The coefficient of determination in the construction is called the R-square value. Which is a number that indicates the magnitude of the combination of independent variables that jointly affect the value of the dependent variable. That is, the closer to number one, the model issued by the regression will be better (Gendro, 2011: 403).

b) *Fit models*

Is mark for determine how much good/suitable (*fit*) or no model which used on study this.

3.6 Test hypothesis

Hypothesis testing is a decision-making process in which the researcher evaluates the research results of what stages to achieve before. Hypothesis testing is carried out using the T-Statistics Test with a rating requirement of more than 1.96. Hypothesis testing in this study was carried out by looking at the T-Statistics and P-Values, with the following assessment criteria:

- 1) If the P-Value is <0.05, then the hypothesis is accepted.
- 2) If the P-Value is > 0.05, then the hypothesis is rejected.

4. Results and Discussion

4.1 Test Outer Model

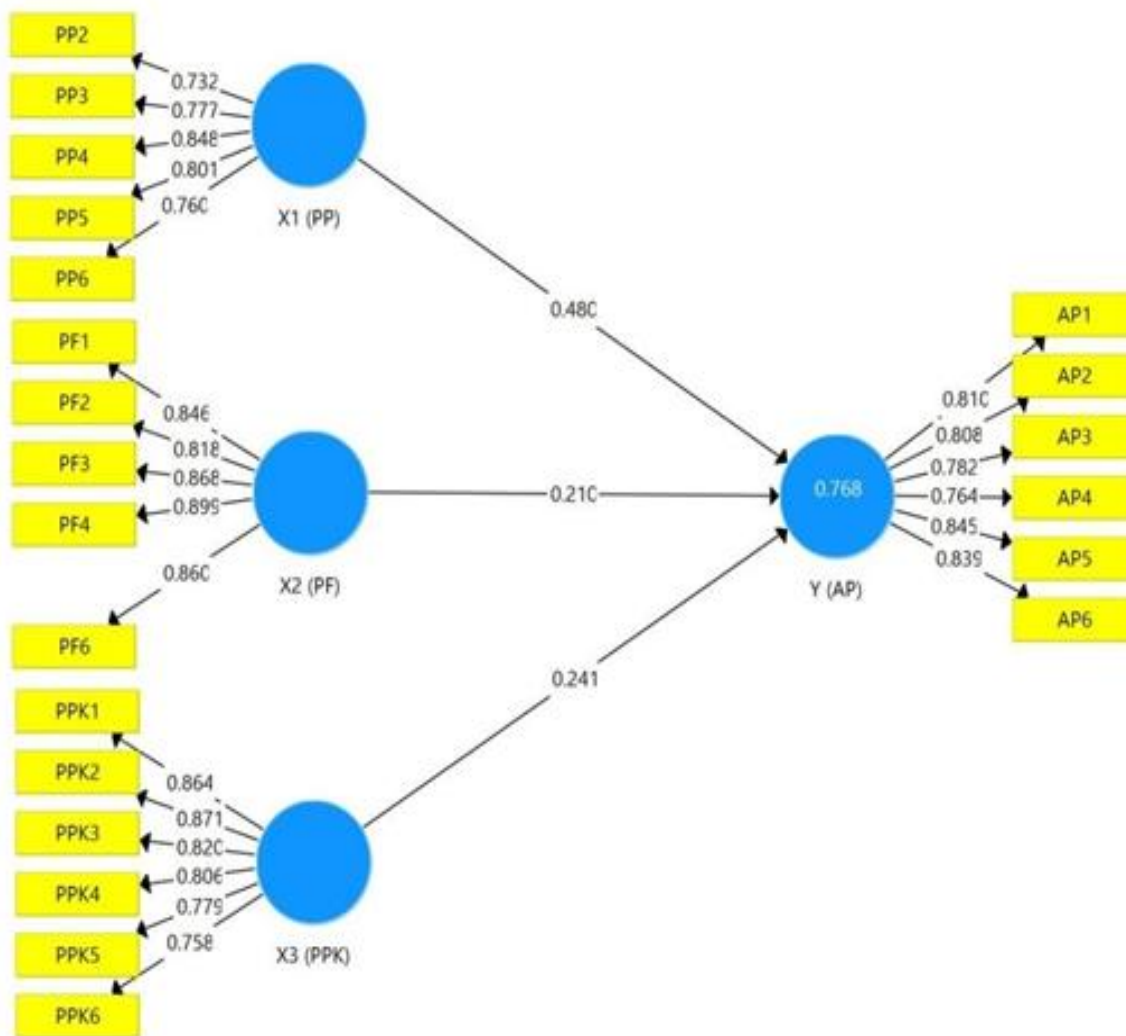


Figure 1. Outer Models (Stage 3)

Another measurement of convergent validity is to look at and measure the AVE (Average Variance Extracted) value for each indicator, it is required that the value must be > 0.5 for a good model. The following is the AVE value for each variable:

Table 1. Value AVE (Stage 2)

Variable	AVE
ka (X1)	0.616
PF (X2)	0.737
PPK (X3)	0.668
AP (Y)	0.654

Source: Data processed with SmartPLS 3.0

Based on the results of table 1, it shows that the variables Academic Ability (X1), Financial Awards (X2), Job Market Considerations (X3), Interest for a Career to Become a Public Accountant (Y) have fulfilled the requirements, namely > 0.5. Thus, it can be stated that each variable has good discriminant validity.

4.2 Reliability Test

A variable can be declared reliable or fulfill cronbach alpha if it has a *cronbach alpha value* > 0.7. The following is the value of Cronbach's alpha for each variable:

Table 2. Cronbach's Alpha

<i>Variable</i>	<i>Cronbach's Alpha</i>	Information
ka (X1)	0.844	Reliable
PF (X2)	0.911	Reliable
PPK (X3)	0.900	Reliable
AP (Y)	0.894	Reliable

Source : Data processed with SmartPLS 3.0

Based on data processing in table 2, it can be seen that mark *cronbach's alpha* all variable study >0.7 means the result value *cronbach's alpha* variables KA, PF, PPK, and AP indicates that each variable has meets *Cronbach's alpha* criteria and can be concluded that all variables have the same level of reliability tall.

4.3 Test inner Model

Structural model (Inner Model) is a structural model to predict the causality relationship between latent variables. In evaluating the capital structure in this study using R-Square (R2), Predictive Relevance (Q2) and Model Fit. It is used to see and ensure the relationship between the constructs that are made.

1) *R-Square* (R2)

The coefficient of determination in the construction is called the R-Square value. That is, the closer to number one, the model issued by the regression will be better (Gendro, 2011: 403). The following is the R-Square (R2) value of the endogenous variables:

Table 3. R- Square

Construct	R-Square	R-Square adjusted
AP (Y)	0.768	0.760

Source : Data processed with SmartPLS 3.0

Based on the results of data processing in table 3, it can be seen that the R-Square value for the Interest for a Career to Become a Public Accountant (Y) construct is 0.768. The acquisition of this value explains that the percentage of Interest for a Career to Become a Public Accountant (Y) is $0.768 \times 100\% = 77\%$, meaning that the variable Interest for a Career to Become a Public Accountant is influenced by Academic Ability, Financial Awards, and Job Market Considerations. While the remaining percentage of 23% is likely to be influenced by other variables.

2) **Fit models**

Is a value to determine how good / fit (fit) or not the model used in this study. The following are the Fit Model values used in this study:

Table 4. Models fit

Indicator fit Model	Model Estimation
SRMR	0.085
d_ ULS	1,841
d_ G	1,764
Chi-Square	712,745
NFIs	0.651

Based on data processing in table 4. shows that NFI produces a value of 0.651. This means that the NFI value returns a value between 0 and 1. The closer the NFI value is to 1, the better the match. From the results of the data above, the model used in this study is suitable and acceptable as a condition for fit model.

4.4 Results Test hypothesis

Hypothesis testing in this study was carried out by looking at the value *Path Coefficient*, *T-Statistics* and *P-Values*. Research hypothesis could state accepted if mark *T-Statistics* >1.96 (Ghozali, 2014:42). Hypothesis

study could state accepted if P -Values < 0.05 (Yamin, 2011:54). Following this is the result of the hypothesis test which was obtained in this study through the inner model:

Table 5. Paths Coefficient, T-Statistics and P-Values

Criteria	Variable	AP (Y)	Results
Path coefficient	Academic Ability (X1)	0.480	
	Financial Awards (X2)	0.210	
	Consideration Market Work (X3)	0.241	
T-Statistics	Academic Ability (X1)	3,584	
	Financial Awards (X2)	1697	
	Consideration Market Work (X3)	2,668	
P-Values	Academic Ability (X1)	0.000	Accepted
	Financial Awards (X2)	0.090	Rejected
	Consideration Market Work (X3)	0.008	Accepted

Source : Data processed with SmartPLS 3.0

1) Testing Hypothesis 1 (Influence Academic Ability to Interest for career Become Accountant Public)

The first hypothesis states that Academic Ability (KA) has a positive and significant influence on the Interest for a Career to Become a Public Accountant (AP) which can be seen from the path coefficient value which is positive, which is equal to 0.480. The T-Statistics value is > 1.96 , which is 3,584 and the P-value is < 0.05 , which is 0,000, so Hypothesis 1 states that Academic Ability has a significant positive effect on Interest for a Career to Become a Public Accountant is accepted.

2) Testing hypothesis 2 (Influence Financial Awards to Interest for career Become Accountant Public)

The second hypothesis states that Financial Rewards (PF) has a positive effect on the Interest for a Career to Become a Public Accountant (AP) as seen through the path coefficient value which is positive, which is equal to 0.210. However, it is not significant because the T-Statistic value is < 1.96 , which is 1,697 and the P-value is > 0.05 , which is 0.090, so Hypothesis 2 states that Financial Rewards does not have a significant effect on Interest for a Career to Become a Public Accountant is rejected.

3) Hypothesis Testing 3 (The Influence of Job Market Considerations to Interest for career Become Accountant Public)

The third hypothesis states that Job Market Considerations (PPK) has a positive and significant influence on Interest for a Career to Become a Public Accountant (AP) who can seen from mark coefficient track which is positive that is of 0.241. The value of *T-Statistics* > 1.96 is 2,668 and the value of *P-values* 0.008, then Hypothesis 3 states Job Market Considerations has a significant positive effect on Interest for career Become a Public Accountant accepted.

5. Discussion

Based on the tests that have been carried out, there are several results which will discussed in a manner general in accordance with criteria each variable as follows:

5.1 The Effect of Academic Ability on Interest for a Career Become Public Accountant

The results of the research from the results of hypothesis testing state that H1 is accepted and it can be concluded that Academic Ability has a positive and significant effect on Interest for a Career to Become a Public Accountant in S1 Accounting Students at the East Java "Veteran" National Development University, Surabaya State University and Airlangga University. The results of this study are in line with research conducted by Dody Hapsoro and Dhenayu Tresnadya Hendrik (2018) who stated that academic ability has a significant positive effect on the interest of accounting students to have careers as public accountants. Students who are interested in a career as a public accountant consider academic ability (GPA) to be one of the factors that will be considered in the interest of STIE YKPN Yogyakarta students in a career in a public accounting firm.

In the above statement it can be concluded that Academic Ability is something that is very necessary because to work as a Public Accountant one must have good Academic Achievement, high intellectual intelligence and good emotional intelligence and spiritual intelligence. The better the learning achievement that is owned is

expected to describe the performance that can be given when working, in this case the performance as a public accountant

5.2 The Effect of Financial Awards on Career Interests Become Public Accountant

The research results from the results of hypothesis testing stated that H2 was rejected and could conclude that Financial Awards have no influential significance to Interest for career Become Accountant Public on Student S1 Accountancy East Java "Veteran" National Development University, Surabaya State University and Airlangga University. The results of this study are in line with the research conducted by Pure, Freddy and Mimi (2020) that Financial Awards have no effect on the Interest in Career to Become a Public Accountant. This is supported by the opinion of Laka, Sugiarti, and Harjito (2019) which states that most students are more interested in large work demands with mediocre pay and casual work rather than getting a financial reward / high salary however the demands of work are high with full pressure in choosing to career.

In the statement above it can be concluded that the financial Awards no is benchmark student Accountancy for choose a career as a public accountant. Desire to acquire certain salary or income in accordance with their field of work does not seem to be a motivator for students to choose a career as a public accountant. This may be due to another accountant career also considered quite promising to get a good income large, so many accounting students after graduation are more want work that is faster and easier to access with considering the appropriateness of rewards and work which in get. in conclusion, somebody who wants choose career Becomes accountant public no only look from appreciation financial/salary but with suitability Among wages with profession which got it.

5.3 The Effect of Job Market Considerations on Interests for a Career to Become a Public Accountant

The research results from the results of hypothesis testing stated that H3 accepted and could concluded that Job Market Consideration influential positive and significant to Interest for career Become Accountant Public in undergraduate students Accountancy East Java "Veteran" National Development University, Surabaya State University and Airlangga University. The results of this study are in line with the research conducted by Rahayu and Son (2019) that Job Market Consideration has a positive effect on Interest for a Career to Become an Accountant Public. The results of this study are in line with the research conducted by Nurhalisa & Yuniarta (2020) which states that students Accountants who have graduated and are about to enter into a career must look at labor market considerations to gauge how opportunities desired career whether extensive or not. Jobs that have a wider job market will be more in demand than jobs that market it works small (Dary & Ilyas, 2017).

In the above statement it can be concluded that considering the job market is something important to Accounting students for choosing a career to become accountant public. Students will give interest and his talent in something profession which gives guarantee for no easy decide work relationship (PHK). Something profession which many give information about profession as well as convenience in apply This job will be of great interest to students. But students in Accountancy must consider market work something profession is wide or not. in conclusion, a profession which market considerations well then there will be more and more interest in Student Accounting for a career becoming a Public Accountant.

5. Conclusion

Based on the results of the analysis and testing, it can be concluded that Academic ability has a positive and significant effect on interest for a Career to Become a Public Accountant for Bachelor of Accounting students at East Java "Veteran" National Development University, Surabaya State University and Airlangga University. Financial Awards have no significant effect on Intention to career Become Accountant Public on student S1 Accountancy East Java "Veteran" National Development University, Surabaya State University and Airlangga University. Job Market Consideration influential positive and significant to Interest for career Become Accountant Public on student S1 East Java "Veteran" National Development University Accounting, Surabaya State University and Airlangga University.

Based on the conclusions of the research above, it can be suggested that next study could use variable independent other than in this study, for example motivational factors, perceptions, professional recognition or combining one of the variables in this study with other variables. It is hoped that further research can increase the number of samples and populations that will be used as research so that it can be more effective and efficient. For the East Java "Veteran" National Development University Faculty of Economics and Business, Surabaya State University and Airlangga University should improve and develop Academic Capabilities in supporting accounting knowledge. This is so that students get sufficient provisions for a career as a Public Accountant.

References

- Abbas, DS, Eksandy, A., & Hakim, MZ (2020). Selection of the Accountant Profession: The Influence of Perceptions of Financial Rewards, Academic Ability, Values Social And Environment Work (Studies On Student Program Studies Accountancy Faculty Economy and Business University Muhammadiyah Tangerang). *Competitive Journal of Accounting And Finance* , 4 (1), 1–12. <https://doi.org/10.31000/c.v4i1.2218>
- Akbar, M. F., prasada, D., Saflih, A R., & Nuryani, Y. (2021). *Seminar Management Source Power human* . Sumatra West: human scholar Independent.
- Cahyadi, DD, Andayani, S., & Suryaningrum, DH (2019). Accounting Student's Perceptions On Factors Affecting Career Choices (Study at STIE Perbanas Surabaya). *Journal of Accounting and strategic finance* , 2 (2), 170–182. <https://doi.org/10.33005/jasf.v2i2.63>
- Dary, AW, & Ilyas, F. (2017). Gender Influence, Financial Rewards And Consideration Market Work To Interest Student Accountancy For career Become Accountant Public And Non-Accountant Public. *Journalaccounting* , 7 (1), 51–60. <https://doi.org/10.33369/j.accountancy.7.1.51-60>
- Goddess, P M. U., & Kresnandra, A A N. A (2019). Factors Which Influence Interest Student Education Profession Accountancy Choose Profession As Accountant Public. *E-Journal accounting* , 298 (1), 173–187. <https://doi.org/10.24843/eja.2019.v29.i01.p12>
- Effendi, A I., & Rahayu, S. (2020). Factors That Influence Election Career Becomes Accountant Public (Studies case on Student Accountancy Faculty Economy and Business University Telkom, Regency Bandung Year 2020). *E-Proceeding of management* , 7 (2), 2638–2649.
- Faisal, A., Amin, M., & Junaidi. (2021). Factors that influence interest student in election career so accountant public (studies on student major accountancy faculty economy and business university poor muslim and independent university poor). *Journal Scientific Research accounting* ,10 (02), 24–35.
- Febriyanti, F. (2019). Factors Which Influence Interest Student Accountancy In Election Career As Accountant Public. *Journal Accountancy: Study Scientific Accountancy (JAK)*, 6 (1), 88. <https://doi.org/10.30656/jak.v6i1.1036>
- Gendro, W. (2011). *Designing Business Research with SPSS Analysis Tools 17.0 & Smart PLS 2.0* . Yogyakarta: SPIM Printing YKPM.
- Ghozali, I. (2014). *structural Equation Modeling Method Alternative with partial Least Square* (Edition Second). Body Publisher University Diponegoro.
- Laka, JKPB, Sugiarti, & Harjito, Y. (2019). Factor analysis which influence student in election career As accountant public (Studies Empirical On College Private Height In Surakarta). *Journals of Islamic Finance and accounting* , 2 (2), 63–80. <https://doi.org/10.22515/jifa.v2i2.1822>
- Listiana, A O., Diana, N., & Afifudin. (2020). Influence Environment Work, Confession Professional, Academic Ability and Mark – Mark Social Against Student Career Choices as Public Accountants (Case Study in Accounting Major Students at the Islamic University of Malang). *Journal Scientific Accounting Research* , 09 (11), 80–97.
- Pure, Y., Freddy, H., & Mimi. (2020). Analysis Factors which Influence Election Career Student Accountancy As Accountant Public (Empirical Study on Undergraduate Students of the Faculty of Accounting Study Program Pancasila University of Economics and Business). *JRB-Journal of Business Research* , 3 (2), 112–123. <https://doi.org/10.35592/jrb.v3i2.1440>
- musfah, J. (2011). *Enhancement Competence Teacher: Through Training and Source Learn Theory and Practice* (Eds First). Jakarta: Kencana.
- Namingsih, NN, & Rahmayati, A. (2019). Influencing Factors In Public Accountant Career Selection. *National Seminar And The 6th Call for Sharia Paper* , 1036–1052.
- Nurhalisa, S., & yuniarta, G. A (2020). Influence Motivation, Perception, Financial Rewards, And Job Market Considerations For Elections Public Accountant Career (Empirical Study on Undergraduate Study Program Students Accountancy University Education Ganesha, Singaraja). *AMULET (Journal Accounting Student Scholar) Undiksha* , 11 (2), 264–273.
- Rahayu, PN, & Asmara Putra, NW (2019). Influence of Motivation, Rewards Financial, Academic Ability, Consideration Market Work, Environment On Career Accountant Public. *E-Journal accounting* , 28 (2), 1200. <https://doi.org/10.24843/eja.2019.v28.i02.p16>
- Sa'dullah. (2019). Perceptions of Accounting Students in Choosing Career As Accountant Public On Archipelago University PGRI Kediri. *Behavioral accounting Journals (BAJ)* , 2 (2), 112–129.

- Saputra, AJ (2018). Influence of Interest, Motivation, Academic Ability, Gender, Environment Profession To Choice Career Accountant. *JAD: Journal Accounting Research & Finance Dewantara* , 1 (2), 67–76. <https://doi.org/10.26533/jad.v1i2.240>
- Sari, A P., Anggraini, D. D., Sari, M. H. N., Siagian, D. G. V., septarini, R. S., Sulaiman, DDTOK, Munsarif, M., Siregar, PA, Nugraha, NA, & Simamarta, J. (2020). *Entrepreneurship and Business Online*. Foundation We Write.
- Sugiyono. (2015). *Quantitative Research Methods, Qualitative, and R & D*. Bandung:Alphabet.
- Wahyuni, S., Askandar, NS, & Mawardi, MC (2019). professional Influence, consideration of market work, role gender, environment and Family in accountant career choice public (Empirical Studies on Accounting Students at the Islamic University of Malang and State University of Malang). *E-Jra* , 8 (4), 124–134.
- Warsitasari, IATS, & Astika, IBP (2017). Influence of Motivation, Perception, Award Financial, Market Work and Confession Professional OnPublic Accountant Career Selection. *Udayana University Accounting E-Journal* , 21 (3), 2222–2252. <https://doi.org/10.24843/EJA.2017.v21.i03.p19>
- Wibowo, E. Q (2020). Influence Award Financial, Consideration MarketWork And Academic Ability To Career Selection Of Public Accountants. *Journal Accountancy Business Lamp nation*, 5 (02), 109–120. <https://doi.org/10.37366/akubis.v5i02.152>
- Yamin, S., & Kurniawan, H. (2011). *New Generation Processing Research Data with Partial least Square Path Modeling*. Jakarta: Salemba Four.
- Yurmaini, & Ansari, K. (2019). factors which influence election career student major accountancy as accountant public (studies case onstudent major accountancy faculty economy al washliyah university medan). *Ihtiyath: Journal of Management Finance Sharia* , 3 (1), 3–22.

The Author

Muslimin (<https://orcid.org/0000-0002-2513-1774>), a Lecturer in Accounting Study Program Faculty of Economics and Business, UPN Veterans East Java. His research interests are behavioural accounting and accounting information systems. Email: muslimin.ak@upnjatim.ac.id

Taufiq (<https://orcid.org/0009-0006-6399-805X>), a Lecturer in Program Study Development Economics, Faculty of Economics and Business, UPN Veterans East Java. His research interests are macroeconomics, Development Planning, and Monetary Economics. Email: taufiqbn4@gmail.com