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SHAPING CAREER INTENTIONS: THE ROLE OF PERCEPTION, MOTIVATION, AND WORK ENVIRONMENT IN ACCOUNTING STUDENTS' CHOICE OF PUBLIC ACCOUNTING

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Abstract
The goal of this study is to investigate how professional perception, career motivation, and work environment affect accounting students' interest in becoming public accountants. The study population consists of current students enrolled in the Accounting Study Programme at Maranatha Christian University, selected through purposive sampling according to predetermined criteria. This study included 41 respondents in total. Validity and reliability tests, classical assumption tests, partial hypothesis testing (t-test), and simultaneous hypothesis testing (f-test) were employed for analysis after questionnaires were used to collect data. The results of the study indicate that career motivation, rather than professional perception or the workplace, has a favourable and significant impact on interest in becoming a public accountant. Career interest is simultaneously influenced by the three independent factors, with an Adjusted R2 value of 0.578. This means that 57.8% of the variation in career interest can be explained by the research variables. These findings show that motivation has a significant role in students' decisions to pursue careers as public accountants, even though opinions of the industry and working conditions have not yet had a significant impact. This study provides empirical insights to assist academics and practitioners in creating strategies to increase students' interest in the profession of public accounting.

Keywords: Career Motivation, Perception, Public Accountants, Work Environment

1. Introduction

Every student who has advanced to the final level must consider their career options and where they will work. After completing their accounting degree, graduates can pursue careers as public, corporate, government, or educator accountants (Viriany & Wirianata, 2022). A public accountant is an impartial third party with an interest in two parties: the management of the business and external parties like creditors, investors, the government, and consumers. This profession's primary responsibility is to offer a judgment on the fairness of the financial statements issued by the business's management. This opinion will be helpful to many parties, both for investment and company decision-making (Wirianti et al., 2021). In addition to enhancing transparency and the caliber of information in the financial sector, public accountants play a vital role in promoting a robust and effective national economy (Ariyani & Jaeni, 2022). Because of its comparatively high salary, accounting is seen as a prominent and future-focused field with plenty of employment chances. Public accountants are now needed by many businesses, but finding qualified accountants is challenging. Because earning a Certified Public Accountant (CPA) degree is difficult and expensive, there is still less demand for this career in Indonesia. The small number of certified public accountants is proof of this (Syarief et al., 2024).

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The public accounting profession has declined, according to the infographic from the Center for Financial Profession Development's (PPPK) quarterly report. In September 2022, there were 1,480 public accountants, down from 1,454 in 2021. The drop in the number of public accountants in September 2022 suggests that fewer 2021–2022 accounting graduates are interested in becoming public accountants (Riyanti et al., 2024). Since students will be future professional candidates who will contribute to the accounting sector, it becomes imperative to understand how they view this profession (Halim, 2020 in R. N. Bachtiar & Indriyani, 2025). A person's interest in becoming a public accountant is influenced by a number of elements, such as work environment, career motivation, and professional perception. Students will be more interested in becoming public accountants if they have a positive impression of the field. Students' motivation in becoming public accountants is greatly influenced by their opinion of the field because positive perceptions will spark enthusiasm (Febrianti, 2021). This, however, runs counter to the findings of a research by Santi et al. (2021), which claimed that interest in becoming a public accountant is unaffected by one's impression of the field. This may happen because accounting students have a conventional perception of the field, believing it to be dull and uninteresting because of its incessant link with numbers and everyday routine.

When determining one's interest in a job as a public accountant, career motivation might be taken into account in addition to professional perception. According to (Wirianti et al., 2021), students are highly extrinsically motivated to pursue a career in public accounting. Family, close friends, instructors, and the person's surroundings can all provide this kind of pressure and encouragement. According to Effendi et al. (2018), intrinsic motivation has a negative impact on the desire to pursue a career as a public accountant. This suggests that personality, attitude, and internal life views regarding the quality of the profession itself and its relationship to other professions can be evaluated as a type of motivation that plays a significant role in that person's internal decision-making (Wirianti et al., 2021). The workplace is another element that affects a person's desire to become a public accountant. According to research by Rachmawati et al (2023), accounting students' interest in becoming public accountants has been shown to be positively and significantly impacted by the work environment variable. Students think that working in the field of public accounting provides them with professional working circumstances, educational opportunities, social support, and bright future career prospects.

The research findings of Viriany & Wirianata (2022), which indicate that the work environment has a significant impact on the interest in pursuing a career as a public accountant, support this. This means that respondents will take into account a good work environment when deciding whether or not to pursue a career as a public accountant. This study contradicts the findings of a study by Rabia & Primasari (2021), which found that accounting students' interest in pursuing a career as public accountants is unaffected by how comfortable and safe the workplace is, as determined by a number of indicators, including the availability of work facilities, peer coworker relationships, the relationship between accountants and clients, and the relationship between accountants and supervisors. According to the description given above, accounting students are still not very interested in becoming public accountants. This is because of the demanding workload and students' ignorance of career options and the advantages of this line of work. The purpose of this study is to determine what motivates accounting students to become public accountants. Understanding the elements that affect accounting students'

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desire in pursuing a career as public accountants is crucial since accounting students play a significant role in raising the caliber of the profession. By concurrently examining the effects of professional perception, career motivation, and work environment on Maranatha Christian University accounting students' desire in pursuing a career as public accountants, this study brings innovation in this context.

2. Theoretical Background

2.1 Desire to Work as a Public Accountant

A public accountant is often an impartial third party who examines the financial statements of a business. A public accountant, commonly known as an external accountant, is an independent accountant who renders services based on specific payments, according to Mathius Tandiontong (2016). Typically, they set up their own independent office, known as a Public Accounting Firm (KAP), and offer services to a business or an individual (Fitriawati, 2023). Puspitasari (2020) states that audit services, bookkeeping accounting services, taxation, and management consulting are among the public accountant services that can be provided to businesses or people (Fitriawati, 2023). In addition to conducting mathematical computations, a public accountant's function in the business continuity process involves acting as a liaison between the client company and other businesses. A public accountant's reports are crucial for future corporate analysis and decision-making (Satriawan & Kurnianingsih, 2023). According to Nugraha et al. (2023), interest is a person's motivation or desire that prompts an action toward an object. A person who has a career interest in public accounting is interested in working for a public accounting firm that will offer clients expert auditing services (Arninda et al., 2026). Accounting students take into account a number of criteria while choosing a job, including remuneration, career opportunities, societal ideals, and support from others (Wirianti et al., 2021).

2.2 The Impact of Profession Perception on Public Accounting Career Interest

One of the most important occupations in the business and financial sectors is public accounting since it is essential to preserving the integrity and openness of an organization's financial data. The availability and caliber of human resources in the accounting industry, as well as students' career choices, can be influenced by their perceptions of this profession, making a thorough grasp of these perspectives crucial. (Riyanti et al., 2024). Preconceived notions have an impact on how a person perceives and assesses a situation. Everybody has the capacity to selectively sort different information inputs, which will ultimately generate a distinct viewpoint on an entity, be it a real thing, a person, or a symbolic representation (Sabrina et al., 2025).

H1 = The interest in becoming a public accountant is influenced by one's perception of the profession.

2.3 The Impact of Career Motivation on the Desire to Become a Public Accountant

Motivation falls into three categories. Quality motivation is the first. Strong drives from within each person are typically improved by this incentive. Career motivation comes in second. A excellent position can lead to a great career. Economic motivation comes in third. Salary is the basis for this drive. A person will believe that working as a banker, public accountant, or tax adviser will result in substantial financial benefits or compensation (Ulma et al., 2023) . A person's confidence in their ability to carry out the duties of a public accountant will grow when they receive motivation from those around

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them. This will improve the person's intention to pursue a profession in public accounting. After setting personal goals, the person will make plans for the future based on motivation that advances their aims. Because it originates from within the person, rather than from other people's wishes, praise, prizes, competition, or even coercion, this drive can endure for a very long time (Wirianti et al., 2021).

H2 = The desire to work as a public accountant is influenced by motivation.

2.3 The Impact of the Workplace on Public Accounting Career Interest

An employee's performance may be impacted by their workplace. The nature of the work itself, competitiveness, and job pressure are some of the factors that are present at the workplace (Satriawan & Kurnianingsih, 2023). The atmosphere of work (routine, appealing, frequently overtime), the degree of employee competitiveness, and the pressure to perform well are all considered aspects of the work environment (Wardani & Ahzar, 2024). High-achieving accounting students typically select a workplace that offers challenges since they will feel personally fulfilled when they successfully finish the tasks (Satriawan & Kurnianingsih, 2023). When prospective employees are considering accepting a job at a specific location, information about the workplace becomes their top priority. The atmosphere that exists when working, including the type of work, pressure, and competitiveness, is known as the work environment. A person will build good cooperation if they work in a positive setting, which will impact their job happiness. Students who decide to become public accountants view their work as difficult and time-consuming, rather than routine. Before deciding which career is best to follow, it can be helpful to have a thorough awareness of each profession's working environment (Luthfitasari & Setyowati, 2021).

H3 = The workplace influences a person's desire to become a public accountant.

3. Method

3.1 Population and Sample

Because they are thought to have a fundamental understanding of the public accounting profession, the study's population consists of current students enrolled in Maranatha Christian University's Accounting Study Program.

A sample is a portion of the population employed in research, according to Sugiyono (2019). Purposive sampling, a method of selecting samples based on predetermined criteria, was utilized in this investigation (Permatasari et al., 2025). Based on the positivist ideology, quantitative research examines a certain population or sample, gathers data using research instruments, and formulates preconceived hypotheses. Purposive sampling is the sample strategy employed in this study. The process of choosing samples based on predetermined standards so that the chosen samples can accurately reflect the population is known as purposeful sampling. Explanatory research, according to Sugiyono (2019) in (Shantilawati et al., 2024), is a research methodology that seeks to explain the position of the variables under study and the impact of one variable on another. Consequently, the factors considered in this study are:

1) Current participants in the Accounting Study Program
2) Have completed or are presently enrolled in the courses IT audit, internal auditing, auditing I, and auditing II.
3) 2022–2024 class
4) Students who are acquainted with the field of public accounting
5) Willingness to respond as a respondent

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3.2 Sources and Types of Data

A questionnaire was given to participants in this study. Indicators for every research variable were used to structure the questionnaire. A rating scale is defined by Sugiyono (2012), referenced in (Herlin & Sari, 2018) as unprocessed data collected as numerical values that are subsequently qualitatively assessed. A five-point Likert scale is used in this analysis to indicate agreement or disagreement with a statement.

1 = Strongly Disagree
2 = Disagree
3 = Undecided
4 = Agree
5 = Strongly Agree

3.3 Research Variables

There are two categories of variables employed in this study: independent variables and dependent variables. The work environment, career motivation, and professional perception are the study's independent factors. The desire to work as a public accountant is the dependent variable.

3.4 Model of Research

The link between the independent and dependent variables in a study is conceptually represented by the research model. According to this study, a number of factors, including professional perception, career motivation, and work environment, affect accounting students' desire in pursuing a career as public accountants.

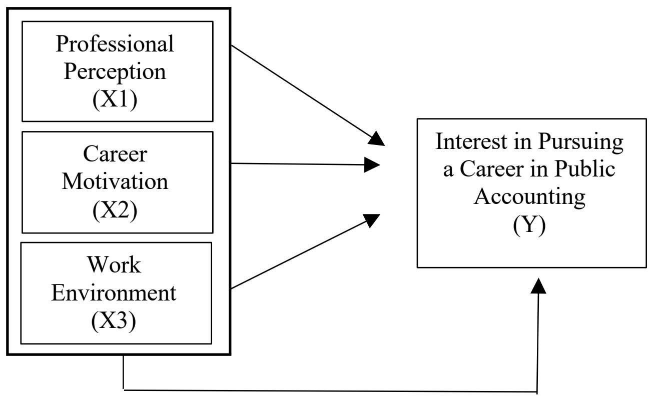

Figure 1: Research Model

3.5 Methods of Data Analysis

This study used instrument testing, which included reliability and validity tests, as one of its data analysis methods. Next, tests for normality, multicollinearity, and heteroscedasticity classical assumptions were carried out. In order to ascertain whether the independent variables had a substantial impact on the dependent variable, partial (t-test) and simultaneous (f-test) tests were used in the last step of the hypothesis testing process.

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3.6 Operational Variables

Table 1. Variable Operationalization

No	Variables	Statement	Scale
1	Perception of the Profession Source: Walgito (2010) in (Otavian, 2023)	My decision to become a public accountant was inspired by both my own skills and my parents' advice.	Likert scales
2		A career as a public accountant encourages innovation in the workplace, which may have an impact on how people view career choices.	Likert scales
3		I make decisions based on my own desires, and I courageously accept all the repercussions.	Likert scales
4		My decision to become a public accountant was inspired by the profession's emphasis on having strong analytical and professional abilities.	Likert scales
5	Motivation for a Career Source: Danu Pradana (2017) in (Shintawati, 2022)	I have an accounting degree, thus I wish to work as a public accountant.	Likert scales
6		By becoming a public accountant, I can increase my network and access in the workplace.	Likert scales
7		I can become more adept at using my understanding of the public accounting field to address issues in daily life.	Likert scales
8		Public accounting is a fascinating field with a wide range of career options, which is why I am interested in it.	Likert scales
9		Because there is a growing need for accounting personnel, public accountants have very promising futures.	Likert scales

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No	Variables	Statement	Scale
10		I'm interested in working as a public accountant because I want to be paid well.	Likert scales
11		There is a defined policy in place for the public accounting profession regarding competitive overtime compensation.	Likert scales
12		By pursuing a profession as a public accountant, I aim to find employment with sufficient facilities.	Likert scales
13		I'm interested in becoming a public accountant because I want to receive a sizable bonus at the end of the year.	Likert scales
14		A profession in public accounting, in my opinion, will enhance interpersonal abilities like teamwork.	Likert scales
15		When I work with others as a public accountant, I will find inner fulfillment.	Likert scales
16		I wish to continue to take satisfaction in my work as a public accountant.	Likert scales
17		Being a public accountant will increase my respect in my community.	Likert scales
18		Becoming a public accountant will help me gain notoriety from the local community.	Likert scales
19	Work Environment Source: Yopeng & Hapsari (2020) in (Bily, 2025)	likes to conduct routine work	Likert scales
20		like difficult or appealing labor	Likert scales
21		If the work is highly competitive, I'm interested.	Likert scales
22		It's beneficial to be under pressure to perform flawlessly in work.	Likert scales

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No	Variables	Statement	Scale
23	Career Interests Source: Yopeng (2020) in (Wijayanti, 2023)	I believe that working as a public accountant is the most respected profession in society and offers greater job stability.	Likert scales
24		I believe that a public accountant can earn compensation that is appropriate for the amount of labor they put in.	Likert scales
25		I believe that the field of public accounting can be a reliable source of business advice.	Likert scales
26		I believe that being a public accountant will help me expand my knowledge and skills in accounting.	Likert scales
27		I believe that becoming a public accountant is a potentially rewarding professional path.	Likert scales
28		Public accounting, in my opinion, can lead to personal fulfillment at the professional and career level.	Likert scales

4. Results and Discussion
4.1 Test of Validity
Table 2. Test of Validity

Item	r count	r table	Information
X1.1	0,782	0,308	Valid
X1.2	0,778	0,308	Valid
X1.3	0,686	0,308	Valid
X1.4	0,744	0,308	Valid
X2.1	0,719	0, 308	Valid
X2.2	0,645	0, 308	Valid
X2.3	0,596	0, 308	Valid
X2.4	0,759	0, 308	Valid
X2.5	0,786	0, 308	Valid
X2.6	0,786	0, 308	Valid
X2.7	0,616	0, 308	Valid
X2.8	0,733	0, 308	Valid
X2.9	0,774	0, 308	Valid
X2.10	0,648	0, 308	Valid
X2.11	0,671	0, 308	Valid
X2.12	0,766	0, 308	Valid

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Item	r count	r table	Information
X2.13	0,673	0, 308	Valid
X2.14	0,612	0, 308	Valid
X3.1	0,371	0, 308	Valid
X3.2	0,732	0, 308	Valid
X3.3	0,793	0, 308	Valid
X3.4	0,748	0, 308	Valid
Y1.1	0,788	0, 308	Valid
Y1.2	0,830	0, 308	Valid
Y1.3	0,851	0, 308	Valid
Y1.4	0,760	0, 308	Valid
Y1.5	0,757	0, 308	Valid

Source: processed data (2026)

According to the validity test results, every statement and question in the research variables is deemed valid, meaning that every statement and question in the questionnaire can be deemed appropriate as instruments for measuring research data because the calculated r value is greater than the table r for every questionnaire item.

4.2 Test of Reliability

Table 3 Test of Reliability

Item	Coefficient of Alpha	Standards	Information
X1	0,732	0,60	Reliable
X2	0,919	0,60	Reliable
X3	0,600	0,60	Considered Reliable
Y	0,881	0,60	Reliable

Source: processed data (2026)

The research statement items in the questionnaire data from each study variable were largely deemed practicable and reliable with a Cronbach alpha value better than (>) 0.60, according to the reliability test results in the table above.

4.3 Test of Classical Assumptions

Table 4. One-Sample Kolmogorov-Smirnov Test Results Table

Information	Value
N	41
Normal Parameters	
Mean	0.0000000
Deviation Standard	2.23701699
Most Extreme Differences	
Absolute	0.106
Positive	0.106
Negative	-0.059
Test Statistic	0.106
Asymp. Sig. (2-tailed)	0.200

Source: processed data (2026)

The results of the normality test, which was performed using the Kolmogorov-Smirnov Test with a total data (N) of 41, are displayed in the table above. The test statistic is 0.106, the mean is 0.0000000, the standard deviation is 2.23701699, and the resulting Asymp.

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Sig. (2-tailed) value is 0.200. Because the Asymp. Sig. (2-tailed) value is greater than 0.05, these results show that the residual data in this regression model is normally distributed, making it appropriate for additional investigation.

Table 5. Test for Multicollinearity

Variables	Tolerance	VIF
Perception of the Profession	0.905	1.105
Motivation for Career	0.860	1.163
Work environment	0.867	1.154

Source: processed data (2026)

According to the aforementioned multicollinearity test results, all independent variables have VIF values that are less than 10, including Professional Perception (1.105), Career Motivation (1.163), and Work Environment (1.154). Furthermore, each variable has a tolerance value of 0.905, 0.860, and 0.867, all of which are higher than 0.10. These findings suggest that there are no multicollinearity issues with any of the study's independent variables.

Table 6. Test of Heteroscedasticity

Model	Sig
Perception of the Profession	0.914
Motivation for Career	0.249
Work environment	0.313

Source: processed data (2026)

According to the above heteroscedasticity test results, all independent variables had Sig. values more than 0.05, including Professional Perception (0.914), Career Motivation (0.249), and Work Environment (0.313). This indicates that heteroscedasticity is not present in this research model.

4.4 Testing Hypothesis

Table 7. Results of the t-Test (Partial Test)

Model	t	Sig
(Constant)	0,695	0,491
Perception of the Profession	0,505	0,616
Motivation for Career	6,571	0,000
Work environment	0,863	0,394

Source: processed data (2026)

The findings of the t-test indicate that Career Interest is positively impacted by the Career Motivation variable. In the meanwhile, Career Interest is unaffected by the Work Environment and Professional Perception factors. The Professional Perception variable has a significance value of 0.616 and the Work Environment variable has a significance value of 0.394, both of which are greater than 0.05, as can be seen in the test results table. The Career Motivation variable, on the other hand, has a significance value of 0.000 <0.05, indicating that it has a somewhat substantial impact on students' Career Interest.

4.5 Simultaneous Test (F Test)

Table 8 Results of the F Test (Simultaneous Test)

ANOVA	Sum of Squares	df	Mean Square	F	Sig
Regression	312.708	3	104.236	19.267	0.000
Residual	200.170	37	5.410		
Total	512.878	40			

Source: processed data (2026)

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According to the findings of the SPSS calculation, the F value was 19.267 and the Sig. value was 0.000, which is less than 0.05. Thus, it can be said that professional perception, career motivation, and work environment all have an impact on career interest at the same time.

4.6 Coefficient of Determination

Table 9 Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,781	0,610	0,578	2,32594

Source: processed data (2026)

The Adjusted R Square value was 0.578 based on the results of the determination coefficient calculation above. This indicates that the variables of Professional Perception, Career Motivation, and Work Environment account for 57.8% of the variation in changes in Career Interest, with other factors outside this research model accounting for the remaining 42.2%.

4.7 Discussion

4.7.1 The Effect of Professional Image on Career Interest as a Public Accountant

The Professional Perception variable does not partially influence interest in a career as a public accountant, according to the test results, which show a significance value of 0.846 (higher than 0.05). The study's findings demonstrate that professional perception has little bearing on accounting students' desire to pursue careers as public accountants. According to research by Santi et al. (2021), this may happen because accounting students have a typical perception of the field, which is that it is dull and uninteresting because it is always connected to numbers and stuck in the same pattern every day.

4.7.2 The Effect of Career Motivation on Career Interest as a Public Accountant

The study's findings suggest that career motivation significantly and favorably influences accounting students' desire to become public accountants. It is evident that the profession Motivation variable effects students' desire in pursuing a profession as a public accountant because the test results for this variable showed a Sig. value of 0.000 < 0.05, indicating that H0 is rejected. The findings of this study are corroborated by earlier research by Astuti & Aji (2021), which claimed that this is because students believe that becoming a public accountant can help them develop their personal competencies and lead to a position, rank, or career that is far superior to other careers.

4.7.3 The Effect of Work Environment on Public Accounting Career Interest

The T value was found to be 0.881 with a Sig. value of 0.384 > 0.05 based on the results of the computation using SPSS. Thus, it can be said that students' interest in becoming public accountants is unaffected by the Work Environment variable. Because students believe that the workplace is not a key element in determining interest in pursuing a career as a public accountant, this variable does not have a substantial impact on their career decisions. According to research by Rabia & Primasari, (2021) accounting students' interest in pursuing a career as public accountants is unaffected by a more comfortable and safe work environment as determined by a number of indicators, including the availability of work facilities, relationships with colleagues at the same

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level, relationships between accountants and clients, and relationships between accountants and superiors.

5. Conclusion

From the empirical analysis, the study finds that career motivation is the only variable that individually shows a positive and significant influence on accounting students' interest in becoming public accountants. This highlights that both internal and external motivations such as the ambition to reach higher career levels, financial rewards, and personal skill development play a central role in shaping students' career choices in public accounting. Meanwhile, professional perception and work environment do not show a significant effect on students' interest in pursuing this career path. Although students may have certain views about the profession and understand the work environment, these aspects are not their main considerations. Instead, students appear to be more pragmatic, prioritizing career prospects and economic benefits over perceptions or workplace conditions. When considered together, however, the three variables professional perception, career motivation, and work environment do have a significant combined impact on students' career interest. The research model accounts for 57.8% of the variation in career interest, while the remaining 42.2% is influenced by other factors not included in the model. In summary, enhancing career motivation through academic support, professional development, and exposure to career opportunities in public accounting is the most effective way to increase students' interest in pursuing careers as public accountants.

From a theoretical standpoint, the results reinforce existing literature on career choice behavior by confirming that career motivation is the most influential factor shaping accounting students' interest in becoming public accountants. The absence of significant effects from professional perception and work environment suggests that perception-based explanations alone are insufficient, adding depth to prior studies that often produced inconsistent outcomes. On the practical side, the findings emphasize the importance for universities especially accounting programs to focus on strengthening students' motivation. This can be achieved through curriculum design, career development initiatives, and greater exposure to the public accounting profession. Efforts such as professional seminars, guest lectures, internships, and guidance for professional certification (like CPA) can play a key role in encouraging students to pursue this career path. For regulators and professional bodies, the results provide a basis for strategies aimed at increasing the number of public accountants in Indonesia. These strategies should prioritize motivating young professionals through career incentives, clear progression pathways, and tangible improvements in the profession's appeal going beyond perception alone.

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