

## FACTORS INFLUENCING ACCOUNTING STUDY PROGRAM STUDENTS' INTEREST IN CHOOSING A CAREER TO BECOME PUBLIC ACCOUNTANTS IN HIGHER EDUCATION IN JEMBER DISTRICT

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Received : 2023/10/25

Revised : 2023/11/15

Accepted : 2024/01/02

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### ABSTRACT

This research aims to analyze the factors that influence the interest of accounting study program students in choosing a career as a public accountant at universities in Jember Regency. The data collection method in this research is by distributing questionnaires. The population of this research is students of the Accounting Study Program at universities in Jember Regency, totaling 1,957. The sampling technique was carried out using a purposive sampling technique. The data analysis method used is Multiple Linear Regression. The research results show that academic achievement and gender partially influence the choice of career as a public accountant. Meanwhile, professional training, personality, parental influence, and requirements to become an accountant do not influence the choice of a career as a public accountant. Simultaneously, professional training, personality, academic achievement, parental influence, requirements to become an accountant, and gender influence the career choice of becoming a public accountant.

Keyword: Achievement Academics, Career Choice, Parental Influence, Personality, Public Accountant.

## INTRODUCTION

Accountants are included in the professions like doctors, lawyers, pharmacists. There is a long road to obtaining the designation of accountant. First, someone must pass the undergraduate accounting study program. Second, you must take and pass the Professional Accounting Education (PPA) program. An accountant who is interested in practicing as a public accountant must first pass the exam Certified Public Accountant (CPA) Indonesia organized by IAPI (Indonesian Institute of Public Accountants). After passing the exam, an accountant obtains the designation CPA and obtains permission from the Ministry of Finance of the Republic of Indonesia (RI) to practice as a public accountant. Based on Law of the Republic of Indonesia Number 5 of 2011 concerning Public Accountants, it is explained that what is meant by Public Accountant is a profession whose main service is insurance services and the results are widely used by the public as an important consideration in decision making.

According to Jainuari (2009) a Public Accountant is someone whose profession and role is to bridge management with the owner or management who manages a business unit. Provisions relating to public accountants in Indonesia are contained in Law No. 5/2011 which states that permission to become a Public Accountant is granted by the Minister, the license as intended in paragraph (1) is valid for 5 (five) years from the date of stipulation and can be extended. , if the validity period of the Public Accountant's license has expired and the license extension is not obtained, the person concerned will no longer be a Public Accountant and cannot provide services assurance. Meanwhile, the non-public accounting profession is a profession that includes company accountants or internal auditors, namely accountants who have the main task of determining whether policies and procedures established by top management have been complied with, determining whether the safeguarding of organizational assets is good or bad, determining efficiency and effectiveness in procedures. organizational activities, as well as determining the reliability of information produced by various parts within the organization of an entity or company (Tiroania, 2004). Meanwhile, Government Accountants are accountants who work for government agencies and have the main task of carrying out audits of financial accountability appointed by organizational units in the government or financial accountability appointed by the government. Furthermore, Educator Accountant is a profession that is able to produce human resources who can have a career in the accounting profession (Jumamik, 2007).

The role of Public Accountants is currently very important for private and state companies. In this case, Public Accountants have an important role in opening financial report checking services so that the results of financial reports from management are useful for interested parties and also as important evaluation material in a final decision that will be taken. In the development era of globalization like this, the role of a public accountant in Indonesia is a supporting skill that is really needed in service companies, trade and other sectors, where demand will automatically continue to increase in terms of service quality and quantity of public accounting services. However, even though the need for professional public accounting services continues to increase, the growth in the number of public accountants in Indonesia is still relatively low. The following is the growth in the number of Public Accountants in Indonesia.

Table 1. Number of Public Accountant Growth in Indonesia

Year	Number of Public Accountants
2018	1.358
2019	1.424
2020	1.429
2021	1.417
2022	1.450

Source: IAPI (2022)

Table 1.1 shows that the growth of public accountants in Indonesia has increased, but the number of public accountants who are still active is only 946 people. This shows that there are factors that influence an accounting student to choose the profession of Public Accountant. According to (Pratama, 2021; Suharti & Irman, 2020) Professional Training is training provided to improve the abilities and expertise of a profession, not only that, professional training is also preparation and training that must be carried out before starting a career. (Iswahyuni, 2018; Mudiawati, 2020; Suharti & Irman 2020) revealed that professional training influences career choices to become a Public Accountant.

Apart from professional training that influences career choices to become a Public Accountant, there are also personality factors. According to Ginger (2020) personality is a potential determinant of a person's behavior in facing certain situations or conditions. Personality is an internal psychological trait that determines and reflects how a person responds to their environment. (Amin, Faisal & Junaidi, 2021; Febriyanti, 2019) revealed that personality has a positive and significant influence on choosing a career as a Public Accountant. Meanwhile, Al-Hafiz (2017) stated that personality does not have a significant positive effect on choosing a career as a public accountant.

Apart from that, there are other factors that influence students' interest in choosing a career as a Public Accountant, namely academic achievement. According to Warsito (2009), students who want to strive to achieve great academic achievements will try to find effective and efficient ways to achieve this. Understanding course material is one way that must be achieved to obtain high academic achievement, and of course to achieve this achievement requires the student's own abilities. Iqbal and Zulvia (2019) stated that academic achievement has a positive and significant effect on students' interest in choosing a career as a Public Accountant.

Another factor that influences accounting students' interest in choosing a career as a Public Accountant is parental influence. According to Chairunnisa (2019) parental influence is a subjective norm relating to the relationship between parents and children in which parents can influence their children's actions. Parents are able to influence career choices as public accountants. Parents are able to provide information related to the public accounting profession so that they can increase their children's interest in choosing this career. Based on research by Ardhiyati (2019) parental influence has a significant influence on students' interest in choosing a career as a public accountant. Meanwhile research by Elfiswandi, et al (2019) parental influence has no effect on students' interest in choosing a career as a public accountant.

The next factor is the requirements to become an accountant. Sutikpo (2014) states that Public Accountant Requirements are a series of provisions in the form of conditions that must be complied with by someone to become a Public Accountant. Based on research by Hapsoro and Hendrik (2018), the requirements to become a Public Accountant have a significant effect on students' interest in choosing a career as a public accountant because high requirements are a barrier factor for accounting students in choosing a career as a public accountant. Meanwhile,

according to Riyanto (2015), Public Accounting requirements do not have a significant effect on students' interest in choosing a career as a public accountant.

Apart from that, there are other factors, namely, gender is one of the important elements that can influence career choice. Gender can be interpreted as roles that are shaped by society and behavior that is embedded through the socialization process related to the female and male genders. These biological differences translate into a set of social demands about appropriate behavior, and in turn rights, resources, and power. Although these demands vary in each society, there are some striking similarities (<https://sdgs.bappenas.go.id/tujuan-5/>). Based on research by Fitriyana and Sumiyati (2021) gender has a significant influence on students' interest in choosing a career as a public accountant. Meanwhile, research results from Hapsoro and Hendrik (2018) gender does not have a significant influence on students' interest in choosing a career as a Public Accountant.

## **LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT**

### **Behavioral Accounting**

Behavioral accounting is a sub-discipline of accounting that involves several aspects of human behavior related to the process of making economic decisions (Lubis, 2017). Behavioral accounting is part of the accounting discipline that studies the relationship between human behavior or social life and the accounting system. It can be concluded that behavioral accounting is a science that concerns the behavior of accountants and non-accountants related to accounting and reporting functions.

### **College**

Law 12 of 2012 concerning Higher Education defines that Higher Education is the level of education after secondary education which includes diploma programs, bachelor's programs, master's programs, doctoral programs, and professional programs, as well as specialist programs, which are organized by tertiary institutions based on Indonesian culture. .

According to Sadewo (2022), the accounting study program is a field of study that studies material related to methods of recording, classifying and preparing financial reports which are useful for assisting stakeholders in the decision-making process. In this study program students will learn to make financial reports. Apart from that, you will also be prepared to understand budgeting, taxation, auditing and the government financial system in Indonesia.

### **Public Accountant**

Public accounting is a profession that provides insurance services (audit services, review services and other insurance services) with the aim of providing confidence to users regarding the results of evaluating or measuring financial and non-financial information based on criteria (Law No. 5 of 2011 article 3 paragraph 1).

One of the things that must be fulfilled to become a public accountant according to the Law on legal public accountants is experience in the practice of providing services and being a member of the public accounting professional association established by the minister.

### **Career Concept**

According to the Big Indonesian Dictionary (KBBI), career is development and progress either in one's life or job. Usually the work in question is work that receives compensation in the form of salary or money. Career comes from Dutch *carriere* is development and progress in a particular field of work.

### **Professional Training**

Professional training can be categorized as an intangible financial reward given in a job. Training is often equated with development, the difference is that training is directly related to work performance in the current job, while development is not necessary because development has a wider reach than training.

Professional training includes matters related to recognition of achievements (Abianti, 2018). The training program is an educational program carried out in stages and guided by professional staff, to improve abilities in the field of work in order to achieve the work targets desired by the company or organization as well as improve and develop the attitudes, behavior, skills and knowledge of employees in accordance with the company's wishes.

### Personality

According to Ginger (2020), personality is a potential determinant of a person's behavior in facing certain situations/conditions. Personality is an internal psychological trait that determines and reflects how a person responds to their environment. According to sociologists named Neokombe, personality is an organization of attitudes that a person has as a background to behavior.

### Academic achievement

According to Widya (2013) academic achievement is something that cannot be separated from learning activities, because learning activities are a process, while academic achievement is the output of the learning process.

### Parental Influence

According to Ridza (2019), parental influence is a subjective norm related to the relationship between parents and children which has an influence on parents' opinions on choosing a career as a public accountant. Parents are able to provide information related to the public accounting profession so that they can increase their children's interest in choosing this career.

According to Simpson (2003), the way parents influence their children's values is most often done through socialization norms, rather than implementing specific expectations or modeling behavior. Success in carrying out your next career really depends on the skills and professionalism of the child who is undertaking it. Parents who are classified as economically well-off want their children to choose study programs that quickly produce material value, for example faculties of economics (accounting, management), engineering, pharmacy, medicine (general and dental) and others. Parents think that children who are able to enter this program will certainly have a guaranteed future.

### Requirements to Become an Accountant

Job requirements are standards set by employers (organizations or companies) for job applicants. The requirements to become a public accountant as stated in Law Number 5 of 2011 are the standards that a person must adhere to in order to become a public accountant. Students who want to continue their careers as public accountants need to pay attention to this because these requirements are the first step towards a public accounting career.

### Gender

Definition of equality gender refers to a state of equality between men and women in fulfilling their rights and obligations. Based on discrimination gender still occurs in all aspects of life, throughout the world. This is a fact despite considerable progress in equality gender. The nature and extent of discrimination varies greatly across countries and regions. There is not a single region in the third world where women enjoy equality in legal, social and economic rights. Gap gender in opportunity and control over resources, economics, power, and political

participation everywhere. Women and girls bear the brunt of inequality, but basically inequality harms everyone. Hence, equalitygender is the main issue of a development goal that has its own value.

## **HYPOTHESIS**

### **1. The influence of professional training on choosing a career as a public accountant.**

Professional training is needed to support a career as a public accountant. This proves that choosing a career is not only aimed at seeking financial rewards, but there is also a desire to achieve and develop oneself (Iswahyuni, 2018).The hypothesis below is supported by Chairunnisa's (2019) research

H1: Professional training has a partial effect on choosing a career as a public accountant.

### **2. The influence of personality on choosing a career as a public accountant.**

Personality is a potential determinant of a person's behavior in facing certain situations/conditions (Ginger, 2020). Meanwhile, according to Temaluru (2019), personality is a pattern of certain traits and characteristics, which are relatively permanent and provide consistency and individuality to a person's behavior.The hypothesis below is supported by research by Febriyanti (2019)

H2: Personality has a partial influence on choosing a career as a public accountant.

### **3. The influence of academic achievement on choosing a career as a public accountant.**

The quality of output from a level of education can be seen from learning achievement. The better your learning achievements are expected to be able to describe the performance you can provide when working, in this case your performance as a public accountant (Nurman, 1994). The hypothesis below is supported by research by Iqbal and Zulvia (2019). H3: Academic achievement has a partial effect on choosing a career as a public accountant

### **4. Influenceparental influence on choosing a career as a public accountant.**

Children's careers can be influenced by parents. Parents are role models and examples that a child admires from a young age, including people's success when the child knows the world and wants to choose a career for his future. Children's helplessness from childhood is always directed by their parents according to their parents' wishes and will also affect their careers (Ardhiyati, 2019). According to (Juniati, 2016) parental influence is a factor that determines which students choose a career as a public accountant, possibly due to strong parental encouragement after parents become familiar with the public accounting profession. The hypothesis below is supported by Chairunnisa's (2019) research

H4: Parental influence partially influences the career choice of becoming a public accountant

### **5. The influence of the requirements to become an accountant on choosing a career as a public accountant.**

Requirements for a job are standards set by the employer (company) for job applicants. The public accountant requirements stated in Law Number 5 of 2011 are standards that a person must comply with to become a public accountant. This needs to be paid attention

to by students who want to continue their careers as public accountants because these requirements are the first step towards a public accounting career (Hapsoro, Tresnadya and Hendrik. 2018).The hypothesis below is supported by research by Hapsoro, Tresnadya and Hendrik (2018)

H5: The requirements to become an accountant partially influence the choice of career as a public accountant.

**6. The influence of gender on choosing a career as a public accountant.**

According to Mustatinah (2015) gender is the difference in roles, functions and responsibilities between men and women which are the result of social construction and can change according to developments over time. Meanwhile, according to Bem (1981), gender is a person's personality characteristic which is influenced by their gender role and is grouped into four classifications, namely masculine, feminine, androgynous and unclassified. The hypothesis below is supported by research by Fitriyana and Sumiati (2019) H6: Gender has a partial effect on choosing a career as a public accountant.

**7. The influence of professional training, personality, academic achievement, parental influence, requirements to become an accountant, and gender on choosing a career as a public accountant.**

Judging from all previous research, it was found that the variables of professional training, personality, academic achievement, parental influence, requirements to become an accountant and gender simultaneously influenced the career choice of becoming a public accountant. So the hypothesis of this research is:

H7: professional training, personality, academic achievement, parental influence, requirements to become an accountant and gender simultaneously influence the choice of career as a public accountant.

## **RESEARCH METHODS**

The type of research used is quantitative research using primary data. Primary data is a source of data collected by the researcher himself from the place where the research object was carried out (Sugiyono, 2018). In this research, what is studied is Professional Training (X1), Personality (X2), Academic Achievement (X3), Parental Influence (X4), Requirements to Become an Accountant (X5), Gender (X6) and Career Choice (Y). The samples taken in this research were 100 samples consisting of 22 students from ITS Mandaia Jember, 53 from Jember University, and 25 from Muhammadiyah University Jember. The sampling technique in this research is the purposive sampling method in determining the sample, which is a sampling method based on certain criteria.

The data analysis method used consists of: 1) Validity test, carried out to calculate the correlation between the score of each question item and the total score. If the relationship between the scores has a level of correlation below 0.05 then the question item is declared valid (Ghozali, 2013). 2) Reliability test, carried out to measure a questionnaire which is an indicator of a variable or construct (Ghozali, 2006). 3) The Classic Assumption Test is carried out to find out whether the regression model used is good or not. The classic assumption tests used in this research are: Normality Test, Multicollinearity Test, and Heteroscedasticity Test. The regression analysis used in this research is multiple linear regression analysis, this analysis is a tool for measuring the influence of independent variables on the dependent variable (Ghozali, 2013). The coefficient of determination is used to find out how much the percentage of variation in the independent



variable influences the dependent variable. Hypothesis testing in this research consists of: 1) The t test is used to show how much influence an independent variable individually has in explaining the dependent variable. 2) The simultaneous test or F test is used to show whether all the independent variables or independent variables are included in the model. have a joint influence on the dependent or dependent variable (Ghozali, 2013).

## **Operational Definition of Variables**

### **1. Professional Training**

Professional training is preparation and training that must be carried out before starting a career where training is provided to improve the abilities and skills of a profession or job (Ramdani and Zulaikha, 2013). There are three indicators regarding professional training, these indicators come from Chairunnisa's (2019) research, namely:

1. Training before starting work
2. Participate in training outside the institution
3. Attend regular training within the institution

### **2. Personality**

Personality is a potential form of a person's behavior in facing certain situations or conditions (Ginger, 2020). There are three indicators regarding personality, these indicators come from Al-Hafis (2017), namely:

1. Suitability of the job with a person's personality
2. Not easily influenced
3. Honesty

### **3. Academic achievement**

Academic achievement is something that cannot be separated from learning activities, because learning activities are a process, while academic achievement is the output of the learning process (Widya, 2013). There are four indicators to measure academic achievement variables according to Ardini (2019), namely:

1. GPA
2. Student interaction with campus
3. Active learning strategy
4. Internet and campus technology

### **4. Parental Influence**

Parental influence is the influence of parents' opinions on choosing a career as a public accountant (Elfiswandi et al, 2019). There are four indicators used in this research to measure parental influence variables and these indicators come from Chairunnisa (2019). These indicators include:

1. Parents' career success as a reference
2. Careers are directed by parents by seeing the success of others
3. Careers are directed by parents based on the family environment

4. Parents provide references based on the major (college) taken

## **5. Requirements to Become an Accountant**

The requirements to become an accountant are the standards that must be adhered to by someone to become an accountant. This needs to be paid attention to by students who want to continue their careers as accountants (Doddy Hapsoro, 2018). The indicator for measuring the requirements to become a public accountant is Law No. 5 of 2011 article 6 in the form of requirements for a public accountant, namely:

1. Have a certificate of passing a valid public accountant professional exam
2. Practical experience providing services
3. Domiciled in the territory of the Unitary State of the Republic of Indonesia
4. Have a Taxpayer Identification Number

## **6. Gender**

In Mustatinah's article (2015) gender are differences in roles, functions and responsibilities between men and women which are the result of social construction and can change according to developments over time. There are 5 indicators to measure variables gender adopted from Haples (2015), namely as follows:

1. Equal rights
2. Responsibility
3. Chance
4. Behavior
5. Assessment

## **7. Career Selection**

Career selection is a process that is carried out by a person continuously until that person finds a match between his career activities and his interests. Public accounting is a profession that is much needed in Indonesia and is also seen as promising bright prospects for the world of work because this profession provides intellectual challenges and invaluable learning experiences (Aprilyan, 2011). So choosing a career as a public accountant is someone who focuses on pursuing a career in the field of public accounting. There are eight indicators used to measure career choice variables to become a public accountant sourced from Chairunnisa (2019), namely:

1. Public accountants can be trusted business consultants
2. Public accountants can become directors of companies
3. Public accountants can broaden their accounting horizons and abilities
4. Public accountants can promise to be more professional in the accounting field
5. Working as a public accountant is easy to get a promotion
6. The rewards obtained are commensurate with the efforts given
7. Personal satisfaction can be achieved over career stages
8. Job security is more guaranteed and gets high respect in society.

## **RESULTS AND DISCUSSION**

The number of samples in this study was 100 samples consisting of 22 students from ITS Mandala Jember, 53 students from Jember University, and 25 students from Muhammadiyah University Jember. The entire sample will be analyzed using data quality tests including: validity

test, reliability test. The classical assumption test consists of the normality test, heteroscedasticity test and multicollinearity test. Multiple linear regression and hypothesis testing, namely t test (partial) and F test (simultaneous)

**Table 2 Uji Validitas**

<b>Variabel</b>	<b>Indikator</b>	<b>r-tabel</b>	<b>r-hitung</b>	<b>Keterangan</b>
Pelatihan Profesional	X1.1	0,164	0,729	Valid
	X1.2	0,164	0,748	Valid
	X1.3	0,164	0,858	Valid
Personalitas	X2.1	0,164	0,849	Valid
	X2.2	0,164	0,778	Valid
	X2.3	0,164	0,874	Valid
Pencapaian Akademik	X3.1	0,164	0,863	Valid
	X3.2	0,164	0,779	Valid
	X3.3	0,164	0,814	Valid
	X3.4	0,164	0,792	Valid
<i>Parental Influence</i>	X4.1	0,164	0,676	Valid
	X4.2	0,164	0,929	Valid
	X4.3	0,164	0,922	Valid
	X4.4	0,164	0,792	Valid
Persyaratan menjadi Akuntan	X5.1	0,164	0,782	Valid
	X5.2	0,164	0,730	Valid
	X5.3	0,164	0,793	Valid
	X5.4	0,164	0,668	Valid
Gender	X6.1	0,164	0,741	Valid
	X6.2	0,164	0,740	Valid
	X6.3	0,164	0,793	Valid
	X6.4	0,164	0,779	Valid
	X6.5	0,164	0,658	Valid
Pemilihan Karir Menjadi Akuntan Publik	Y1	0,164	0,809	Valid
	Y2	0,164	0,878	Valid
	Y3	0,164	0,702	Valid
	Y4	0,164	0,675	Valid
	Y5	0,164	0,751	Valid
	Y6	0,164	0,733	Valid
	Y7	0,164	0,831	Valid
	Y8	0,164	0,840	Valid

Based on table 2, the results show that each statement item used in the research questionnaire is declared valid as proven by the r-count value  $>$  r-table.

**Table 3 Uji Reliabilitas**

<b>Variabel</b>	<b>Cronbach's Alpha</b>	<b>Standard Alpha</b>	<b>Keterangan</b>
Pelatihan Profesional	0,678	0,600	Reliabel
Personalitas	0,780	0,600	Reliabel
Pencapaian Akademik	0,826	0,600	Reliabel
Parental Influence	0,854	0,600	Reliabel

Variabel	Cronbach's Alpha	Standard Alpha	Keterangan
Persyaratan menjadi Akuntan	0,731	0,600	Reliabel
Gender	0,795	0,600	Reliabel
Pemilihan Karir Menjadi Akuntan Publik	0,904	0,600	Reliabel

Based on table 3, it shows that the value *Cronbach's Alpha* Greater than *Standard Alpha* so it can be concluded that the questionnaire can be declared reliable or reliable to use.

**Table 4 Uji Normalitas**

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	3.44437651
Most Extreme Differences	Absolute	.070
	Positive	.066
	Negative	-.070
Test Statistic		.070
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

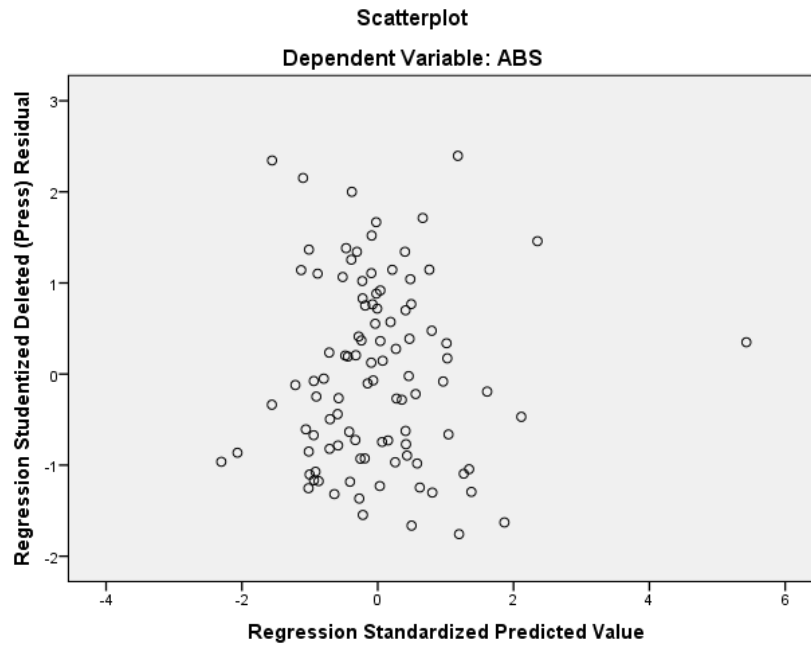
Based on Table 4, the data shows a normal distribution, indicated by a significant value  $> 0.05$ , namely 0.200.

**Table 5 Uji Multikolinieritas**

Variabel	VIF	Tolerance Value	Keterangan
Pelatihan Profesional	1,199	0,834	Bebas Multikolinieritas
Personalitas	1,181	0,847	Bebas Multikolinieritas
Pencapaian Akademik	1,337	0,748	Bebas Multikolinieritas
Parental Influence	1,136	0,881	Bebas Multikolinieritas
Persyaratan menjadi Akuntan	1,132	0,883	Bebas Multikolinieritas
Gender	1,163	0,860	Bebas Multikolinieritas

Based on Table 5, it shows that the value Variance Inflation Factor (VIF) in each dependent variable  $< 10$  and value tolerance value in each variable  $> 0.1$  so it can be concluded that each independent variable does not have co-operation or linearity.

**Gambar 1 Uji Heteroskedastisitas**



Based on Figure 1 which shows that the points in the figure spread above and below the number on the Y axis and do not form a wavy pattern, widening and narrowing, it can be concluded that there is no heteroscedasticity problem.

**Table 6 Regresi Linier Berganda**  
**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	7.883	4.630		1.703	.092		
Pelatihan Profesional	.062	.193	.030	.321	.749	.834	1.199
Personalitas	.002	.197	.001	.012	.991	.847	1.181
Pencapaian Akademik	.513	.171	.297	3.004	.003	.748	1.337
Parental Influence	.099	.136	.066	.729	.468	.881	1.136
Persyaratan menjadi Akuntan	.209	.189	.101	1.107	.271	.883	1.132
Gender	.585	.157	.342	3.714	.000	.860	1.163

a. Dependent Variable: Pemilihan karir menjadi akuntan publik

Multiple linear regression is a regression model that involves more than one independent variable. Multiple linear regression analysis was carried out to determine the direction and how much influence the independent variable has on the dependent variable (Ghozali, 2018, Firdaus, 2019).

Based on Table 6, the following multiple linear regression equation is obtained with a standard error of 10%:

$$Y = 7,883 + 0,62X_1 + 0,002X_2 + 0,513X_3 + 0,099X_4 + 0,209X_5 + 0,585X_6$$

**Table 7 Koefisien Determinasi (R2)**

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.567 <sup>a</sup>	.322	.278	3.55375

a. Predictors: (Constant), Gender, Persyaratan menjadi Akuntan, Personalitas, Parental Influence, Pelatihan Profesional, Pencapaian Akademik

b. Dependent Variable: Pemilihan karir menjadi akuntan publik

Based on Table 7, it shows that the value Adjusted R Square is 0.278 or 27.8%, then the contribution of the independent variable (X) to the dependent variable (Y) is 0.278 or 27.8%, which means that 27.8% of career choices to become public accountants are influenced by gender, requirements to become an accountant, personality, Parental Influence, Professional Training, and Academic Achievement while the remaining 72.2% is influenced by other variables besides Gender, Requirements to be an Accountant, Personality, Parental Influence, Professional Training, and Academic Achievement.

**Table 8 Uji t (Parsial)**

**Coefficients<sup>a</sup>**

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	B	Std. Error	Beta			Tolerance	VIF
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Personalitas	.002	.197	.001	.012	.991	.847	1.181
Pencapaian Akademik	.513	.171	.297	3.004	.003	.748	1.337
Parental Influence	.099	.136	.066	.729	.468	.881	1.136
Persyaratan menjadi Akuntan	.209	.189	.101	1.107	.271	.883	1.132
Gender	.585	.157	.342	3.714	.000	.860	1.163

a. Dependent Variable: Pemilihan karir menjadi akuntan publik

Based on Table 8, it shows that the significance value for the variables professional training (X1), personality (X2), parental influence (X4), and requirements to become an accountant (X5) is > 0.05, which means that it has no partial effect on career choice to become a public accountant (Y). Meanwhile, the variables academic achievement (X3) and gender (X6) show a significance value of <0.05, which means that there is a partial influence on the career choice of becoming a public accountant (Y).

**Table 9 Uji F (Simultan)**ANOVA<sup>a</sup>

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	556.881	6	92.813	7.349	.000 <sup>b</sup>
	Residual	1174.509	93	12.629		
	Total	1731.390	99			

a. Dependent Variable: Pemilihan karir menjadi akuntan publik

b. Predictors: (Constant), Gender, Persyaratan menjadi Akuntan, Personalitas, Parental Influence , Pelatihan Profesional , Pencapaian Akademik

Based on Table 9, the results show a significant value of  $<0.05$ , which means that there is a simultaneous influence between the independent variable (X) on the dependent variable (Y).

## DISCUSSION

### 1. The influence of professional training on choosing a career as a public accountant

The research results show that professional training has no effect on choosing a career as a public accountant. The hypothesis which states that professional training influences the choice of a career as a public accountant is rejected. This means that the professional training carried out before becoming a public accountant is deemed to have little effect on new graduates, because in practice accounting students have never encountered/participated in training to become a public accountant, either within the institution or outside the institution. Thus the profession as a public accountant becomes a little foreign to accounting students, so that many students are new graduates/freshgraduate start work in another field. In this case, when accounting students start their careers, they only need to understand the basics of accounting, and the rest they can gain from experience while working at the company. The results of this research are in line with research conducted by Wijayanti (2001) which shows that professional training has no effect on choosing a career as a public accountant. However, this research is not in line with research conducted by Iswahyuni (2018), Chairunnisa (2019), Suharti and Iman (2020), and Dewi Murdiawati (2020) which shows the results that professional training influences career choices to become a public accountant.

**2. The influence of personality on choosing a career as a public accountant**

The research results show that personality has no influence on choosing a career as a public accountant. Undergraduate accounting students may think that the public accounting profession is still not in accordance with their desires or personality or it is possible that accounting students after graduating have plans for a profession other than being a public accountant. The results of this research are in line with research conducted by Sulistyawati (2013), Asmoro (2016), and Fitriyana and Sumiyati (2021) which stated that personality has no influence on choosing a career as a public accountant. However, this research is not in line with research conducted by Febriyanti (2019), Faisal, Amin and Junaidi (2021), which states that personality influences career choices to become a public accountant.

**3. The influence of academic achievement on choosing a career as a public accountant**

The research results show that academic achievement influences the choice of a career as a public accountant. A person who has many academic achievements will provide greater motivation and self-confidence in choosing a career as a public accountant, because someone who is interested in choosing a career as a public accountant must have good mastery of knowledge and practice in the field of accounting. The results of this research are in line with research conducted by Yanti (2001) and Nugroho (2015) which states that academic achievement influences career choices to become a public accountant. However, this research is not in line with research conducted by Chan (2012) which states that academic achievement has no influence on choosing a career as a public accountant.

**4. Influenceparental influence on choosing a career as a public accountant**

The research results show that parental influence has no effect on choosing a career as a public accountant. During their studies, students are familiar with the doctrine so that they act independently in carrying out their duties as accountants. This is also in line with their career choices, they also trust themselves more according to the interests of each student. The results of this research are in line with research conducted by Elfiswanti, Melwusi, and Chanigia (2019) and Chairunnisa (2019), which states thatparental influence has no effect on choosing a career as a public accountant. However, this research is not in line with research conducted by Lukman and Djuniati (2015) which states thatparental influence influence the choice of career as a public accountant.

**5. The influence of the requirements to become an accountant on choosing a career as a public accountant**

The research results show that the requirements to become an accountant do not influence the career choice of becoming a public accountant. The hypothesis which states that the requirements to become an accountant influence the choice of a career as a public accountant is rejected. The results of this research are in line with research conducted by Hapsoro, Hendrik (2019) which states that the requirements to become an accountant have no effect on choosing a career to become a public accountant. However, this research is not in line with research conducted by Aji (2021) which states that the requirements to become an accountant influence the career choice of becoming a public accountant.

**6. Influencegender on choosing a career as a public accountant**

The research results show that gender influence the choice of career as a public accountant. The hypothesis states thatgender influence the choice of career as a public accountant. These results show that the higher gender is treated fairly,



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