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Accounting Students' Perceptions of a Career as a Public Accountant: Job Market Considerations, Work Environment, Workload, and Financial Rewards

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ABSTRACT

The Indonesian Institute of Public Accountants (IAP) reports that there is a significant lack of personnel in the field of public accounting. This is reflected in the accounting profession's key role in instilling professional principles, integrity, and competence that are not only intelligent in calculations but also must understand the economic situation at large and can present an assessment in the form of information that can be used for decision-making. This scenario highlights the importance of students in addressing the growing demand for public accountants in Indonesia. The primary objective of this research is to identify discrepancies in past studies on how job market factors, work environment, workload, and financial incentives shape accounting students' perception of a career as public accountants. The methodology employed in this study involves a quantitative strategy, and the target population consists of PTN registered in the LLDIKTI region of Region II. Based on the results of this study, it is known that the implications of variables of consideration of the job market, work environment, workload, and financial rewards support the theory of planned behavior, and it is important for students to consider and know how their perception of a profession is, such as the possibility of getting a job in that career, the circumstances and conditions of the workplace environment they will encounter, the pressure of the work done, and the reward or salary to be received. Future research can enhance this model by adding moderation variables and expanding the sample for more accurate results.

Keywords: Financial Rewards, Job Market Consideration, Workload, Work Environment

1. Introduction

Making career choices is important for human life, as it impacts one's values and life goals. Careers relate to skills, interaction networks, and expertise gained from a person's development in an organization. For students, career success is seen from how much skill level an individual has in facing changes in global economic development and has high competitiveness, as well as increasingly sophisticated technological advances, so that they are required to be able to improve their quality in preparing for their future careers (Amalia et al., 2021). Specifically, accounting science has various branches of science related to the accounting profession, one of which is public accounting (Rahayu & Abidin, 2023).

The public accounting industry plays a significant role in the Indonesian economy by promoting transparency and providing high-quality financial data (Imaniah & Purba, 2023). The Public Accountants Law of 2011 outlines that public accountants are professionals who offer services such as auditing, reviewing, and

preparing financial reports using various technology-driven tools and systems to enhance efficiency, precision, and safety during their tasks, with the outcomes being extensively utilized by the general populace (Murdiawati, 2020). The public accountant profession has job prospects that provide intellectual challenges and unusual learning experiences, must have professional, integrity, and competent working principles that are not only intelligent in calculations but also able to understand the economic situation in broad terms so that they can present an assessment in the form of information that can be used for decision-making (Gîrbină et al., 2013).

Becoming a public accountant is a challenging journey, starting from being declared graduated as an accounting bachelor, followed by participating in the Accounting Professional Education Program (PPAk) and taking the Public Accountant Certification Exam (USAP) to obtain a Certified Public Accountant (CPA) as one of the requirements to become a public accountant (Rahayu & Abidin, 2023). Students often think that public accountants are a stable, more flexible job, and high-paying profession that can be considered for them in choosing a career (Artati et al., 2021). A profession in public accounting is shaped not only by the image of job security but also by a range of challenges encountered by aspiring accountants, such as workload factors, work environment factors, job market considerations, and financial reward factors (Nouri et al., 2014). Students face another obstacle when it comes to pursuing a career as a public accountant, which is the advancement of Artificial Intelligence (AI) technology. This technology has the capability to streamline and automate various tasks typically performed by accountants, including matching transaction data, data processing, tax calculations, and bookkeeping (Franycea et al., 2024).

The perception of accounting students towards pursuing a career as a public accountant can be influenced by various factors in career selection that are not fully understood. Previous research has looked into how job market trends, work environment, and financial incentives impact students' views of becoming a public accountant, but there are still unexplored aspects in this area. The findings from the study conducted by Amalia et al. (2021); Oktaviani et al. (2020); Rahayu & Abidin (2023); Wibisono & Febriansyah (2022), found that considerations of the job market, work environment, and financial rewards affect the perception of accounting students to pursue a career as public accountants. They emphasized that the wider the opportunity for a person to have a career, the more conducive the environment is, and the greater the reward a person gets, the higher the desire to choose the career. Meanwhile, according to the results of the study by Gintings & Setiawan (2022); Kainde et al. (2022); Rahmadiany & Ratnawati (2021); Sunaryo & Hasnawati (2023) considerations of the job market, work environment, and financial rewards do not have a significant effect on student perception in determining careers. They argue that choosing a career is not only about the opportunity to get a job, a comfortable environment, and a large salary; other things can also have an effect, such as the pressure of work that will be faced, the opportunity to develop a career, and the work-life balance when entering the world of work.

This research offers fresh insights on the elements that impact how accounting students view their potential career path as public accountants. If some previous studies conducted by Gintings & Setiawan (2022); Rahayu & Abidin (2023); Sutapa et al. (2023) focus solely on how labor market factors, the work environment, and financial incentives impact the views of accounting students, it brings something new to the table by introducing workload as a variable that has not been thoroughly examined. Workload is important to discuss because of differences in resource-based economic growth areas, differences in views in each university region, different job market opportunities and challenges, and differences in curriculum design that are relevant to the needs of students in improving their readiness to enter the world of work. By presenting new and rarely researched variables, this research provides new results to existing knowledge.

The grand theory that underpins it is an integral part of the theory of reasoned reactions and actions known as planned behavior theory. Planned behavior theory provides an overview of predictions and explains human behavior based on three components (attitudes, subjective norms, and perceived control of behavior) in consciously behaving considering the available information. Planned behavior theory is also able to provide a comprehensive perspective in understanding and analyzing the decision-making process of students in deciding to choose a career as a public accountant with various factors such as job market considerations, work environment, workload, and financial rewards (Rauf et al., 2020). Therefore, this research aims to identify discrepancies in prior study findings concerning the connections between employment market factors, workplace conditions, work demands, and monetary compensation on accounting students' perceptions when

considering public accounting as a professional path, while also examining how work demands may influence these associations. The study employs a quantitative methodology.

2. Literature Review

2.1. Planned Behavior of Theory

The theory of planned behavior (TPB) is a model that outlines how an individual's inclination or motivation to engage in a specific action is influenced by three key elements: their attitudes towards the behavior, the opinions of others, and their perceived ability to control their actions (Ajzen, 1985). The study utilizes the theory of planned behavior to gain a holistic view of how students make decisions when selecting a career as a public accountant, taking into account factors like job market conditions, work environment, workload, and financial incentives (Rauf et al., 2020). If a person has subjective attitudes and norms that support a behavior yet does not have the necessary resources and opportunities, it does not mean that they have a strong desire to engage in a particular behavior (Erlane et al., 2008).

2.2. Accounting Students Perception of a Career in Public Accountants on Job Market Consideration

Factors such as job market conditions can influence how accounting students view their career choices. For students, the consideration of the job market is the basis for considering their career choices, which is a place for a person to have hopes and opportunities that have the opportunity to be good for the future. According to Amalia et al. (2021) job market considerations are something that must be considered before choosing a job, having wide opportunities and different possibilities. The more jobs available in a profession, the more likely they are to get the job (Gersang, 2024). Job market factors are deeply intertwined with the convenience of finding job opportunities, job security, consistent employment, and diverse work environments (Lestari & Noegroho, 2020).

According to research of Meilita & Lukman (2024), professions that have a wide job market and have a positive impact can affect the perception of students' intentions to become public accountants. Students are more interested in jobs that offer a lucrative job market, such as strong demand, career advancement opportunities, and easy access to information. In the study by Nouri et al. (2014) students at four different universities in the United States believe that a career as a public accountant has training for better self-development, greater remuneration, and more opportunities for advancement.

Students' reactions to changes and trends in the job market they encounter show how they behave as individuals when faced with societal pressures related to their commitment to becoming public accountants (Bagley et al., 2012). Using the theory of planned behavior (TPB), it is possible to understand how the decisions of accounting students to become public accountants can be influenced by various factors related to the job market. This includes the potential obstacles and difficulties they may encounter along the way.

According to research of Rahayu & Abidin (2023) job market considerations have considerable implications for accounting students in determining their future careers. Research of Amalia et al. (2021); Wibisono & Febriansyah (2022) show that students are more likely to choose a career in public accounting when they see the potential for widespread positive effects and career advancement opportunities. According to research and theories from past studies, it is apparent that the job market plays a significant role in shaping the perceptions of accounting students when it comes to career choices.

H1: Job market considerations have a positive effect on the perception of accounting students to pursue a career as public accountants

2.3. Accounting Students' Perceptions of a Career as a Public Accountant to the Work Environment

According to Zulaika & Sari (2023), the work environment is a condition or condition of a person at work related to comfort and safety, efficient and effective use of time in completing the given work, and has the potential to increase performance at work. The work environment is also an important factor in influencing students' decision to choose a career. Students will consider their work environment through related dimensions, such as the nature of the work to be done, the level of competition between fellow employees, work culture, and the number of pressures that will be faced at work (Ardina et al., 2022).

Public accountants are known for their profession which has a comfortable work environment that has a positive, supportive, and conducive social interaction that can allow a person to work optimally (Hatane et al., 2020). But in reality, many public accountants work in a demanding environment, have a high workload, especially at the end of the financial reporting period, as well as very tight time pressure, which can lead to high stress, longer working hours, and limited career flexibility (Coleman et al., 2014). Having a fitting job can help ensure that an individual's well-being, equilibrium, and contentment are maintained in their professional life (Foley & Lytle, 2017). The Theory of Planned Behavior (TPB) suggests that accounting students have the ability to determine whether they want to pursue a career as a public accountant based on their beliefs and external factors that may influence or obstruct their decision (Artati et al., 2021).

In previous research of Zulaika & Sari (2023), students will determine their jobs by considering the work environment in the desired profession by exploring various information. The work environment has been shown to have a positive impact on how accounting students view and consider becoming public accountants. In research by Imaniah & Purba (2023); Qothrunnada & Zakiy (2022), the more favorable the working conditions within a certain field, the more likely students are to consider pursuing a career in that field. Through analyzing various theories and past research, it can be inferred that students will take into account the positive effects of a work environment when deciding on their future career paths.

H2: The work environment has a positive effect on the perception of accounting students to have a career as a public accountant

2.4. Accounting Students' Perceptions of a Career as a Public Accountant to the Workload

One of the main factors affecting accounting students' desire to become public accountants is the heavy workload they will have to manage. According to Safitri (2020) workload is a process carried out by an accountant to complete work within a specified period and done in a conscious state. This workload includes the level of difficulty of the work of public accountants, the deadline for completing the work given, the varied work, and the level of accuracy of accountants in doing their work (Hatane et al., 2020). Companies that provide an efficient workload can improve the performance of accountants and believe that those who are interested in a career in public accounting have high expectations for their abilities and a strong belief in success in the profession.

Students have high expectations for better jobs that can motivate them to work even harder. According to the Theory of Planned Behavior (TPB), in this context, it is explained that the control of a person's behavior can affect how they will take an action if the action leads to the desired results. In choosing a career, students often think that the public accounting profession has a workload that can be used as an opportunity to develop professional skills, especially during the process of recording financial reporting with work targets that must be completed by a department within a certain period (Saputra, 2022). The time and energy required to complete the work is part of the workload. According to Limpeleh et al. (2019), workload is something related to demands, such as the large number of jobs that must be completed, the effectiveness and efficiency of working hours, and the physical or mental condition in dealing with the complexity of the work given.

A high workload can lead to heightened emotions, stress, and a lack of balance between personal and work life. According to research by Nurhandayani (2022), a bad workload can also have a bad impact on the body, such as fatigue due to excessive workload, headaches, and indigestion. This can be explained by the Theory of Planned Behavior (TPB) if the workload in a profession is too heavy and excessive compared to the rewards that will be obtained, then it can affect the perception of students in choosing job standards and can change the way they view the situation and conditions of the work they will do. This work condition includes an individual's view of the situation and working conditions in the public accounting profession that can influence students regarding the balance between the workload and the reward to be received personal experience, and the information received. In this behavioral planning relationship, perceived behavioral control can influence students' decisions about their ability to manage their workload efficiently and overcome the onset of a lack of confidence that can cause students interest and intention to reduce their interest and intention to pursue a career as a public accountant. Research by (Abang et al., 2020) reveals the perspective that students need to know how the workload can affect their perceptions and intentions so that they are not too burdened by high needs or expectations when working as a public accountant. Based on the explanation

of theory and previous studies, it can be concluded that a high workload can affect how students' perception and intention to choose a career as a public accountant.

H3: Workload affects accounting students' perception of a career as a public accountant

2.5. Accounting Students' Perceptions of a Career as a Public Accountant on Financial Awards

According to Bhat & Khan (2023), financial incentives refer to rewards provided to employees in appreciation of their performance at work. These financial awards include salaries, pension funds, overtime pay, bonuses, and other compensation (Asyifa et al., 2022). Financial rewards have an important role and are also one of the factors that are the main attraction for them in meeting their living needs. Previous research by Amalia et al. (2021) revealed that financial incentives are used as a way to inspire workers in the workplace; the higher their productivity, the more significant the financial compensation they will receive. More comprehensively, Nouri et al. (2014) explained that financial rewards are synonymous with a person's perception of getting a better salary from a job, one of which is a public accountant.

Public accounting firms have their way of providing salaries to their employees. This payroll is carried out based on the number of clients employed by accountants; the more clients, the greater the financial rewards that will be obtained. A large salary is something that accounting students who want to have a career as public accountants are desired. In research by Ahmed et al. (1997), financial awards are a very important consideration for students financial rewards are a very important consideration for students in making career decisions. Students think that by having a career as a public accountant they will get a higher salary compared to income from different careers.

In previous research of Rahayu & Abidin (2023), students tend to choose a career with a good long-term income that can meet their economic (clothing, food, and board) and life physiology needs rather than other incomes. According to the Theory of Planned Behavior based on applicable subjective norms, the accounting profession is demanded with working hours and high levels of stress requires financial rewards that can compensate for the competitive nature of the career. Student enthusiasm can increase when the offer of financial awards is higher if you have a career in public accounting. The greater the financial reward obtained, the greater the student's perception of the profession. In this context, students need to know how much financial rewards they will receive when working as a public accountant, to have a potential strategy to determine the profession in the future.

After analyzing existing theories and research, we can infer that offering generous financial incentives, along with bonuses, can enhance the motivation and enthusiasm of accounting students in considering a profession as a public accountant.

H4: Financial awards have a positive impact on the perception of accounting students to pursue a career as public accountants

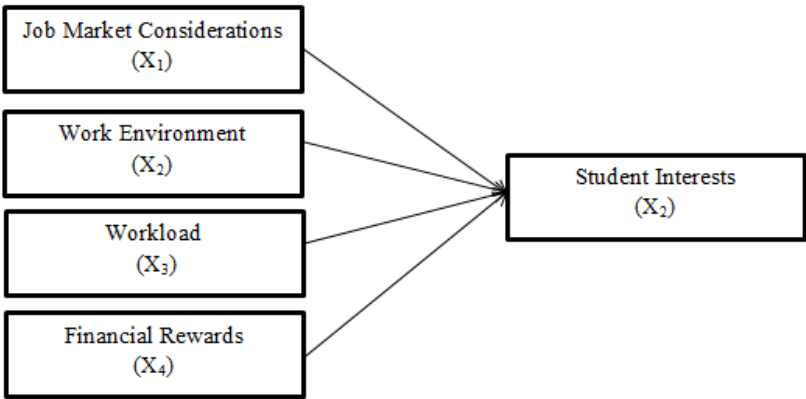


Figure 1. Research Model

Source: Data processed, 2024

3. Methodology

This research employs a quantitative comparative approach to causality. The sample population for this study is PTN LLDIKTI Region II, which includes Bangka Belitung, Bengkulu, Lampung, and South Sumatra provinces. The sampling technique used in this study is purposive sampling, where samples are selected based on specific criteria: a) completion of auditing 1 and auditing 2 courses, b) completion of ethical governance courses (profession/business), and c) enrollment as active D3/S1 accounting students in the 5th and 7th semesters. This research also utilizes primary data obtained through the distribution of questionnaires. The questionnaire deployment applied the Likert scale with a multiple linear regression model. The questionnaire is distributed by using the Google Forms media, which will be distributed via WhatsApp, Instagram, TikTok, and email.

4. Results and Discussion

4.1. Research Results

4.1.1. Descriptive Statistics

The main goal of performing a descriptive statistical analysis is to give a summary or description of a subject for examination by determining the lowest value, highest value, mean value, and standard deviation detailed in Table 1.

Table 1. Descriptive Statistics

Variable	N	Min.	Max.	Mean	Std. Deviation
Job Market Considerations (X ₁)	291	28	40	33,18	2,51
Work Environment (X ₂)	291	27	35	31,43	1,805
Workload (X ₃)	291	28	45	38,74	3,368
Financial Rewards (X ₄)	291	24	40	35,06	2,744
Perception of Accounting Students to Have a Career as a Public Accountant (Y)	291	31	45	38,66	2,721
Valid N (listwise)	291				

Source: Processed Research Data (2025)

Based on the results of descriptive statistics Table 1, shows the results of a statistical summary of dependent variables and independent variables with a total of 291 respondents. The Job Market Consideration Variable (X₁) has 8 statement items, obtaining a standard deviation value of 2,518 and an average value of 35,18 with minimum and maximum values of 28 and 40 respectively. If the questionnaire statements are reviewed based on a theoretical range, a minimum score of 8 is obtained with an average of 24. Thus, the actual average score is greater than the historical average score of 35,18 > 24, indicating that the average student answers the statement with an answer "yes" and shows that job market considerations for a career as a public accountant affect the perception of accounting students with the ease of accessing information.

The Work Environment Variable (X₂) had 7 statement items, obtaining a minimum value of 27 and 35 with a standard deviation value of 1,805 and an average value of 31,43. If the questionnaire statements are reviewed based on a theoretical range, a minimum score of 7 is obtained with an average of 21. Thus, the actual average score is greater than the historical average score of 31,43 > 21, indicating that the average student answered the statement with a "strongly agree" answer and shows that the work environment, such as a competitive work environment, a conducive work atmosphere, and adequate technology affect the perception of accounting students to pursue a career as a public accountant.

The Workload variable (X₃) has 9 statement items, obtaining a standard deviation value of 3,368 and an average value of 38,74 with minimum and maximum values of 28 and 45 respectively. If the questionnaire statements are reviewed based on a theoretical range, a minimum score of 9 is obtained with an average of 27. Thus, the actual average score is greater than the historical average score of 38,74 > 27, indicating that the average student answers the statement with a "strongly agree" answer and shows that the workload on public accountants affects the perception of accounting students to pursue a career as a public accountant.

In the Financial Award variable (X₄) there are 8 statement items, obtaining the minimum and maximum values obtained respectively of 24 and 40 with an average value of 35,06 and a standard deviation value of

2,744. If the questionnaire statements are reviewed based on a theoretical range, a minimum score of 8 is obtained with an average of 24. Thus, the actual average score is greater than the historical average score of $31,43 > 24$, indicating that the average student answers the statement with an answer "yes" and indicates that financial rewards, such as pension funds, health benefit funds, and other bonus income affect the perception of accounting students to pursue a career as a public accountant.

The Variable of Perception of Accounting Students to Become a Public Accountant (Y) has 10 statement items, obtaining a minimum value of 31 and a maximum value of 45 with an average value of 38,66 and a standard deviation of 2,721. If the questionnaire statements are reviewed based on a theoretical range, obtain a minimum score of 10 with an average of 30. Thus, the actual average score is greater than the historical average score of $38,66 > 30$, indicating that the average student answers the statement with a "yes" answer and shows that job market considerations, work environment, workload, and financial rewards are decisive factors in accounting students' perception of a career as a public accountant.

4.1.2. Classic Assumption Test

Normality tests, multicollinearity tests, and heteroscedasticity tests are fundamental in understanding the influence of independent variables on dependent variables, as indicated in table 2 (Dewi & Pravitasari, 2022).

Table 2. Classical Assumption Test Results

No.	Testing	Indicator	Description
1.	Normality	Kolmogorov-Smirnov 0,077 > 0,05	Normally distributed
2.	Multicollinearity	Tolerance > 0,10 VIF < 10	No symptoms of multicollinearity occur
3.	Heteroscedasticity	Park test Sig. > 0,05	No symptoms of heteroscedasticity

Source: Processed Research Data (2025)

According to the data in Table 2, the normality test results were calculated using the one-sample Kolmogorov-Smirnov test with unstandardized residual. The Asymp Sig. (2-Tailed) value was found to be less than 0.05, indicating that the data in this research is not distributed normally. According to Kabiru Abidemi et al. (2023); Nosakhare & Bright (2017); Noughabi & Arghami (2011), to overcome these problems by changing the normality testing method, from the Asymp Sig.(2-tailed) is changed to Monte Carlo Sig (2-tailed) to get a better regression value. The findings from the multicollinearity test indicated that each variable had a tolerance value above 0.10 and a VIF value below 10, indicating the absence of multicollinearity in the regression model. The outcomes of the heteroscedasticity test utilizing the Park test revealed that a significance value exceeding 0.05 did not exhibit any signs of heteroscedasticity.

4.1.3. Simultaneous Significance Test (F Test)

Table 3. F Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	1145,348	4	286,337	81,706	,000 ^b
1 Residual	1002,287	286	3,505		
Total	2147,636	290			

Source: Processed Research Data (2025)

Table 3 displayed the outcome of the multiple linear regression analysis, indicating an F value of 81,706 which was statistically significant at a level of 0.000, less than 0.05. This suggests that factors such as job market conditions, work environment, workload, and economic compensation have an impact on how accounting students perceive the profession of public accountants. Furthermore, the regression model used was deemed to be effective in explaining these relationships.

4.1.4. Test Coefficient of Determination (R²)

Table 4. Test Results of the Coefficient of Determination (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,730 ^a	,533	,527	1,872

Source: Processed Research Data (2025)

The determinant coefficient test results revealed an Adjusted R-square value of 0.527, suggesting that 53% of the dependent variables are impacted by the independent variables, leaving 47% influenced by variables that were not examined.

4.1.5. Multiple Linear Regression Analysis

Table 5. Multiple Linear Regression Analysis Results

	Unstandardized Coefficients	Standardized Coefficients	t	Sig.	Remarks
	B	Beta			
Job Market Considerations (X1)	,220	,204	3,484	,001	Accepted
Work Environment (X2)	,245	,162	3,462	,001	Accepted
Workload (X3)	,149	,185	3,133	,002	Accepted
Financial Rewards (X4)	,345	,347	6,219	,000	Accepted

Source: Processed Research Data (2025)

Accounting students' career perceptions toward public accounting (Y) in relation to job market considerations (X1) demonstrates a coefficient of 0.220 with a significance level of $0.001 < 0.05$; therefore, the hypothesis receives support.

- 1) Accounting students' career perceptions toward public accounting (Y) regarding workplace environment (X2) shows a coefficient of 0.245 with a significance level of $0.001 < 0.05$; consequently, the hypothesis is validated.
- 2) Accounting students' career perceptions toward public accounting (Y) concerning workload factors (X3) exhibits a coefficient of 0.149 with a significance level of $0.002 < 0.05$; thus, the hypothesis is confirmed.
- 3) Accounting students' career perceptions toward public accounting (Y) in relation to financial compensation (X4) presents a coefficient of 0.345 with a significance level of $0.000 < 0.05$; hence, the hypothesis is accepted.

4.2. Discussion

4.2.1. Perception of accounting students for a career as a public accountant on job market considerations

SPSS 2.0 analysis results demonstrate that employment market factors influence accounting students' career perspectives toward public accounting. This relationship is evidenced by a positive coefficient of 0.220 and significance level of 0.001. Since the significance value falls below 0.05, the relationship is statistically meaningful, leading to hypothesis validation. Employment market factors impact accounting students' perceptions by 0.220, equivalent to 22.0%. This indicates that enhanced employment opportunities correspond to increased likelihood of pursuing public accounting careers.

Employment market factors represent crucial considerations for students when making career decisions, as these elements shape student perceptions. The connection between employment market factors and accounting students' attitudes is supported by Wen et al. (2015) who explain that students gravitate toward public accounting careers due to the profession's consistent work patterns, career advancement opportunities, and accessible professional information. These findings align with research by Amalia et al. (2021); Andika & Tobing (2023); Muslimin & Taufiq (2022); Wibowo (2020), all demonstrating that employment market factors significantly and positively influence accounting students' inclination toward public accounting careers.

4.2.2. Perception of accounting students for a career as a public accountant towards the work environment

According to the findings of experiments carried out with SPSS 2.0, the attitudes of accounting students towards pursuing a career as a public accountant are influenced by the work environment. The positive coefficient of 0.245 with a significant value of 0.001 suggests a strong impact. As the significance level is less than 0.05, the hypothesis is deemed valid. It can be concluded that the work environment plays a significant role in shaping the perceptions of accounting students, accounting for 24.5% of their decision-making process. A comfortable and supportive work environment for public accountants is likely to attract more students to consider this profession.

The relationship between the work environment and student perception is that a supportive work environment can be a factor that spurs students to choose a career in the field of public accounting. Indicators used include leadership and direction, teamwork, availability of facilities, innovation, and adaptability (Rabia et al., 2021). A comfortable work environment can improve one's performance optimally so that one can work efficiently and effectively. If it is related to the planned behavior theory approach, it is important for students to consider the work environment they want so that they will have a plan by looking for various information about a profession, one of which is public accounting (Zulaika & Sari, 2023). The results of this study are same with the study by Imaniah & Purba (2023); Rahayu & Abidin (2023); Saputra (2022) that the ambiance in which one works has a notable impact on how accounting students view pursuing a profession as a public accountant.

4.2.3. Perception of accounting students for a career as a public accountant on workload

The SPSS 2.0 test results showed that the workload variable (X3) influences how accounting students view the prospect of becoming a public accountant. The positive coefficient of 0.149 with a significance level of 0.002 indicates the impact. With a significance level lower than 0.05, the results are considered significant and the hypothesis is therefore accepted. Workload affects the perception of accounting students by 0.149, or 14.9%. This means that the greater the workload on public accountants, the greater the possibility of students considering the job.

Workload is closely related to student perception. According to Nurhandayani (2022), excessive workloads for public accountants may impact the career choices of accounting students seeking a specific level of job satisfaction. The findings of Abang et al. (2020), which show that workload has a significant positive influence on accounting students' perception of a career as a public accountant.

4.2.4. Perception of accounting students for a career as a public accountant on financial awards

SPSS 2.0 testing outcomes reveal that monetary compensation influences accounting students' career perspectives toward public accounting professions. This relationship is demonstrated by a positive coefficient of 0.345 with statistical significance at 0.000. Since the significance level remains below 0.05, the finding is statistically meaningful, leading to hypothesis validation. Monetary compensation affects student attitudes by 0.345, equivalent to 34.5%. This suggests that enhanced professional compensation corresponds to more favorable student perceptions of the accounting profession (Coleman et al., 2014).

Monetary compensation represents a key motivational factor for students during career selection processes. The measurement indicators encompass merit-based incentives, wage progression, retirement benefit programs, and medical insurance coverage. Consequently, student interest in public accounting careers intensifies when substantial financial incentives are available, playing a crucial role in individual career decisions (Franycea et al., 2024). These findings correspond with research by Gintings & Setiawan (2022); Nouri et al. (2014); Sutapa et al. (2023), which confirm that monetary compensation significantly and positively influences accounting students' public accounting career preferences.

5. Conclusion

Statistical analysis utilizing the F-test demonstrates that job market considerations, workplace environment, workload factors, and financial compensation collectively influence students' career perceptions toward public accounting, with a coefficient of determination of 53%. These findings offer empirical support that the independent variables significantly and positively affect accounting students' inclination to pursue public accounting careers. The research outcomes indicate that job market considerations, workplace environment, workload factors, and financial compensation variables align with the theory of planned behavior, emphasizing the importance for students to evaluate and understand their professional perceptions, including employment prospects in their chosen field, anticipated workplace conditions and circumstances, occupational stress levels, and expected compensation packages.

Theoretically, this research has implications for the literature on the theoretical development of factors that can affect the perception of accounting students in determining their careers, especially in the context of public accountants. In addition, the research results of this research are expected to contribute to curriculum

design, career development, and recruitment strategies, as well as the formulation of education and employment policies that are in line with the needs of the industry and the job market. The limitations of this study are that access to the distribution of questionnaires to collect data is still very limited so that many questionnaires do not return, the possibility of respondents giving answers that are not completely honest or in accordance with their perceptions, the limited time period thus reducing the depth of analysis and more varied data collection, and only focusing on the four universities. It is suggested for future studies to broaden the sample size and incorporate additional factors like technostress, ethical norms, and professionalism that can impact the choices of accounting students to pursue careers as public accountants.

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