

INTEREST IN THE PUBLIC ACCOUNTANT PROFESSION: THE ROLE OF MOTIVATION AS MODERATION

Enung Nurhayati¹, Dendi Purnama², Neni Nurhayati³, Teti Rahmawati⁴

^{1,2,3} Universitas Kuningan, Kuningan, Indonesia

Correspondence email: ²dendi.purnama@uniku.ac.id

Article history:

Submitted:

June 20, 2024

Revised:

October 17, 2024

Accepted:

October 23, 2024

Klasifikasi JEL:

C91

Keywords:

Accountant; job opportunities; motivation; self-efficacy; training.

Kata kunci:

Akuntan; kesempatan kerja; motivasi; pelatihan; self-efficacy.

How to cite:

Nurhayati, E., Purnama, D., Nurhayati, N., Rahmawati, T. (2024). Interest In The Public Accountant Profession: The Role Of Motivation As Moderation. *JIAFE (Jurnal Ilmiah Akuntansi Fakultas Ekonomi)*, 10(2), 151 – 162. DOI: <https://doi.org/10.34204/jiafe.v10i2.10100>



ABSTRACT

This research aims to examine the influence of job market considerations, professional recognition, professional training and self-efficacy on interest in choosing the profession of Public Accountant and examine the influence of motivational variables as a moderator on interest in choosing a profession as a public accountant. The data used is primary data collected by filling out questionnaires to 317 respondents. The research results found that job market considerations, professional recognition, professional training have a significant positive impact on interest in choosing a profession as a public accountant. However, self-efficacy has a significant negative effect on Interest in the Public Accounting Profession. Motivation strengthens the influence of job market considerations, professional training recognition, self-efficacy on interest in choosing a profession as a public accountant. The implications of the results of this research indicate that students tend to choose the profession of public accountant by looking at good job opportunities and economic considerations.

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh pertimbangan pasar kerja, pengakuan profesional, pelatihan profesional dan efikasi diri terhadap minat memilih Profesi Akuntan Publik dan menguji pengaruh variable motivasi sebagai moderasi terhadap minat memilih profesi sebagai akuntan publik. Data yang digunakan adalah data primer yang dikumpulkan dengan pengisian kuesioner kepada 317 responden. Hasil penelitian menemukan bahwa pertimbangan pasar kerja, pengakuan profesional, pelatihan profesional memiliki dampak positif yang signifikan terhadap minat memilih profesi sebagai akuntan publik. Namun, efikasi diri memiliki efek negatif yang signifikan terhadap Minat Profesi Akuntan Publik. Motivasi memperkuat pengaruh pertimbangan pasar kerja, pelatihan profesional pengakuan, efikasi diri terhadap minat memilih profesi sebagai akuntan publik. Implikasi dari hasil penelitian ini menunjukkan bahwa mahasiswa cenderung memilih profesi akuntan publik dengan melihat peluang kerja dan pertimbangan ekonomi yang baik.

INTRODUCTION

The public accounting profession continues to be very much needed. According to data from the Centre for Financial Professional Development (PPPK), the Ministry of Finance, there were only 1,448 active public accountants in Indonesia as of October 3, 2022. Data from the previous year showed that the percentage rise in the number of public accountants in Indonesia in 2022 did not exceed 5%, with 50% of them being senior public accountants aged 40-50 years or older. The number of public accountants does not compare to the number of issuers, which has continued to expand to this day. The following describes the increase in the number of public accountants, public accounting firms, and issuers in Indonesia in 2017-2022.

There are 35.000 accounting graduates per year (World Bank Group, 2015). This is the greatest number among ASEAN countries. However, of the 35,000 persons, only about 4.1% of the existence of the public accounting profession compared to other accountant professions, causing a disparity between the number of accounting graduates and the number of public accountants in Indonesia. The focus of this research is on S1 accounting students of universities in region III Cirebon. Region III Cirebon consists of Cirebon Regency, Cirebon City, Kuningan Regency, Indramayu Regency and Majalengka Regency. The university accounting department in the Cirebon Region is able to produce 500 accounting graduates every year (Nurhayati et al., 2023). However, this does not have an impact on the increase in the number of public accounting professions. This can be seen from Table 2 regarding the comparison of the number of S1 Accounting graduates with the number who work as public accountants in private higher ranking in region III Cirebon.

From Table 1, it shows that there is a gap between accounting graduates each year and the number of accounting graduates who work as accountants. This is evidenced by the results of observations which show that the percentage level is only 0.42% of the number of accounting graduates. The low number of presentations shows that the interest in the profession as a public accountant is still low. Therefore, the focus of this research was conducted on undergraduate students of universities in region III Cirebon. Several factors that can effect student interest in choosing a profession as a public accountant include job market considerations (Mauri & Siskawati 2022; Sapariyah et al. 2020 dan Murdiawati 2020), professional recognition (Dippa et al. 2020; Putra 2021; Murdiawati 2020); professional training and *self-efficacy* (Sapariyah et al. 2020; Murdiawati, 2020 dan Ariyani & Jaeni 2022; Fauzi et al. 2022; Andriyanto et al. 202; Putri & Primanita 2023; Febriansyah et al. 2022) shows the results have a positive effect on the interest of accounting students in career selection while the results of the research Setianto & Harahap 2017; Beoang & Nursanita, 2020; Rahmadiany & Ratnawati (2021) serta Qothrunnada & Zakiy (2022); Setianto & Harahap (2017) Chomariyah et al. (2022) serta Viriany & Wirianata (2022); Wen et al. (2018), Dippa et al. (2020), Rhomadona & Opti (2021) serta Qothrunnada & Zakiy (2022); Saputra (2018) dan Rahmayanti et al. (2021); Asrawaty (2020:140); Aisyah & Dewi (2023) Putri et al. (2022) shows no affects on the interest in choosing a public accounting profession in accounting students.

Table 1. Data Comparing The Number Of S1 Accounting Graduates With The Number Of Accounting Graduates Who Work As Public Accountants

Year	Number of accounting graduates	Number of accounting graduates who work as public accountants	Percentage
2019	714	3	0,42%
2020	689	0	0
2021	599	0	0
2022	626	0	0

This study contributes to providing understanding and adding to the literature on how individual motivation moderates the relationship between critical factors such as labor market considerations, professional recognition, professional training, and self-efficacy with interest in the public accounting profession. Previous study literature has not found empirical evidence regarding the role of motivation as moderation on the effect of job market considerations, professional recognition, financial rewards, professional training, and self-efficacy with interest in the public accounting profession. The purpose of this study was to examine the effect of job market considerations, professional recognition, financial rewards, professional training, and self-efficacy on the interest in the public accounting profession and examine the moderating effect of motivation on the effect of job market considerations, professional recognition, financial rewards, professional training, and self-efficacy on the interest in the public accounting profession.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Theory of Motivation

The choice of profession is closely related to motivation. Motivation acts as an individual driver in determining a person's interest in choosing his career profession. Maslow stated that motivation consists of several constructs that are used to explain the direction as well as the desires that exist within a person. Basically, this motivation theory arises because of a need that requires someone to do something to get these needs (Ridha, 2020). Motivation as a process in influencing someone to do what he wants, in accordance with certain goals that have been set (Uno, 2023). Ridha (2020) states that motivation becomes a driving tool in a person to carry out activities and achieve a certain goal

Expectancy Theory of Motivation.

Expectancy theory was first proposed by Vroom in 1964 (Oktaviani et al., 2020). This expectancy theory states a person's tendency to do something based on his expectations regarding performance that will definitely be accompanied by results (Saputra, 2018). Robbins & Judge (2018) state that this theory shows the nature or attitude of a person who tends to take an action based on expectations in obtaining results as an attraction. A person will tend to act based on the strength of the expectations he has regarding the results he will give as a form of reward.

Job Market Considerations

Job market considerations are factors considered by a person when choosing a particular profession or career. These factors can contribute to a person's understanding of career opportunities, job stability, and future professional development potential. Job market considerations are considerations made by a person on the opportunities and opportunities obtained in choosing a job that he is interested in. Job market considerations play a role in meeting the needs of occupational safety and security (Nurhayati et al., 2023). The vast job market has a great opportunity obtained by an individual to choose the job. Research conducted Rahayu & Putra (2019); Wen et al. (2018); Dippa et al. (2020); Febriansyah et al. (2022) stated that there is a positive affects on the interest in choosing a career as a public accountant.

H₁: Job market considerations have a positive effect on the Interest in the public accountant profession.

Professional Recognition

Professional recognition as a form of expectation for the achievements made in the work to obtain rewards or rewards. The award or reward in question is not a material award, but in the form of praise and recognition from colleagues or superiors. A person who chooses a public accountant in his career can have the opportunity to develop himself and his performance to get recognition for his performance by

people around him or superiors and meet the need for appreciation (Nurhayati et al., 2023). Expectancy theory that emphasizes a person's high effort is based on expectations of good performance results and organizational rewards. This is in line with research conducted Dippa et al. (2020); Beoang & Nursanita (2020); Putra (2021) that professional recognition positively affects interest in a career as a public accountant.

H₂: Professional recognition has a positive effect on the interest in the public accountant profession.

Professional training

Professional training is one of the efforts made by someone in order to improve their quality and expertise. Professional training makes a person become more focused on his abilities. This professional training is in line with the theory of motivation regarding the need in self-actualization to develop for the better and improve his self-quality. Therefore, an individual certainly needs professional training as a form of actualization of his needs to develop himself. This is in line with the research conducted Rahayu & Asmara Putra (2019); Setianto dan Harahap (2017); Ebaid (2020); Rhomadina & Opti (2021) that professional training has a positive affect on the interest in choosing the public accounting profession. Then the hypothesis proposed as follows

H₃: Professional training has a positive effect on the interest in the public accountant profession

Self-efficacy

Self-efficacy is the confidence possessed by a person in his skills, abilities, talents and knowledge (Nurhayati et al., 2023). Someone who has high self-efficacy, tends to have high expectations in achieving something. Research conducted Putri & Primanita (2023); Damayanti (2020); Rahmawati et al. (2022); Febriansyah et al. (2022) states that self-efficacy positively affects a person's interest in determining his career as a public accountant. Self-efficacy is believed to increase a person's confidence when a person is faced with a situation that requires him to determine the profession for his career.

H₄: Self-efficacy has a positive effect on the interest in the public accountant profession

Motivation

The choice of profession will certainly be closely related to motivation. Motivation itself acts as a driver for individuals in determining their interests so that they can provide decisions on which profession to choose to determine their career path. Maslow stated that motivation consists of several constructs that are used to explain the direction as well as the desires that exist within a person. So, basically this motivation theory arises because of a need that requires someone to do something to get these needs (Ridha, 2020). Motivation Theory assumes that an individual will do various ways to satisfy his most basic needs first before putting forward his behavior into need-satisfying behavior at a higher level, besides that this theory plays an important role in an individual's life so that it will provide encouragement to continue to try and work hard in meeting his needs.

H₅: Motivation strengthens the affects of job market considerations on Interest in the public accountant profession

H₆: Motivation strengthens the affects of professional recognition on the interest in the public accountant profession

H₇: Motivation strengthens the affects of professional training on interest in the public accountant profession

H₈: Motivation strengthens the affects of self-efficacy on interest in the public accountant profession

RESEARCH METHOD

The Population of this study is level III and IV undergraduate (S1) students of accounting study programs at private universities in Region III Cirebon. The accounting study program at higher education institutions in the Cirebon region graduates 500 bachelor's degree holders each year (Nurhayati et al., 2023). However, this has not significantly impacted the increase in the number of public accountants. Based on Table 2, only 0.42% of graduates from private colleges in the Cirebon region III choose the profession of public accountant, reflecting a still low interest in this profession. Therefore, this research focuses on undergraduate students in region III Cirebon. The total population in this study was 1,141 students consisting of 313 accounting students of Kuningan University, 82 accounting students of Majalengka University, 162 accounting students of Muhammadiyah University of Cirebon, 21 students of Nahdlatul Ulama Cirebon, 554 accounting students of Swadaya Gunung Djati University Cirebon and 9 students of the College of Economics Cirebon. This study used probability sampling-proportionate stratified random sampling technique. Determination of sample size using the slovin formula. The final sample was obtained as many as 317 respondents as shown in Table 2.

The research method in this study uses descriptive and verificative methods. The data used are primary data collected using survey methods with data collection techniques obtained from the results of filling in questionnaires / lists of statements distributed to respondents. Quantitative analysis is carried out by providing alternative answers in the form of numbers using a 5-point likert scale. The score ranges from (1) "strongly disagree" to (5) "strongly agree". The data analysis technique used moderation regression analysis.

Interest is one of the elements of personality that plays a role in decision making, interest has elements of cognition (knowing), emotion (feeling), and conation (will) (Fadilah et al., 2020). Measurement of interest in the accountant profession using indicators of affection or interest in auditing learning, affection or interest in the public accounting profession, perception of the importance of the public accounting profession in Indonesia, desire to become a public accountant

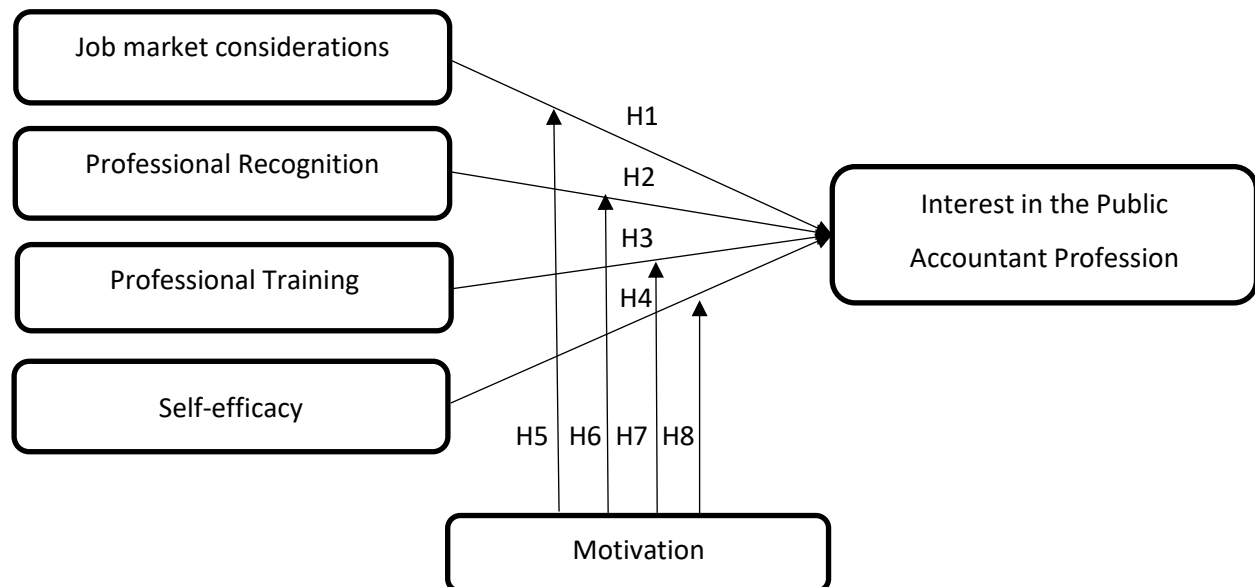


Figure 1. Research Model

Table 2. Characteristics Respondent

Variable	Measure	Total	Percentage
Gender	Male	73	23,03
	female	244	76,97
age	17-22	270	85,17
	23-28	46	14,51
	>28	1	0,32
University	Universitas Kuningan	91	28,71
	Universitas Gunung Jati	147	46,37
	Universitas Muhammadiyah Cirebon	44	13,88
	Universitas Majalengka	24	7,57
	Universitas Nahdatul Ulama	8	2,52
	Sekolah Tinggi Ilmu Ekonomi Cirebon	3	0,94

Labor market considerations can also be interpreted as the needs and availability of human resources that are the basis for consideration when entering the world of work. (Qothrunnada & Zakiy, 2022). Measurement of labor market considerations using indicators of guaranteed job security, access to employment information, job prospects, flexibility of work patterns. Professional recognition is closely related to the recognition of the general public regarding the success or achievement of the work in the eyes of the public (Febriyanti, 2019). Measurement of professional recognition using indicators of growth opportunities, recognition of achievements, opportunities for promotion, ability to work with professionals.

Professional training is a preparation that must be completed before starting a career, not only that professional training is also training provided to improve capabilities and expertise to become a professional (Setianto & Harahap, 2017). Measurement of professional training using indicators of training before starting work, professional training, training during the period of regular employment, work experience. Self-efficacy is a person's belief in his ability, in influencing the actions he will take through several achievements, activities, circumstances and interactions (Rahmawati et al., 2022). Self-efficacy measurement uses indicators of confidence in making decisions, efforts made when facing obstacles, a sense of responsibility in completing work, confidence and persistence in achieving goals. Motivation is the drive to act on the series of human behavior processes by considering the direction, intensity, and perseverance in achieving goals. While elements in motivation include elements of arousing, directing, maintaining, showing intensity, being continuous and the existence of goals (Wibowo, 2014).

RESULT AND DISCUSSIONS

The table of the results of the validity and reliability tests of the research instrument is presented below. Table 3 shows that the validity test results for each statement item are higher than those in the table. Thus it can be concluded that all statement items of each variable are declared valid. It can be conclude that all measurement can measure the variable.

From Table 4, the overall average score (mean) on each research variable shows a value that tends to be close to the maximum score. This illustrates that the answers given by respondents to questionnaire questionnaires tend to indicate the direction of answers that positively support aspects of statement items in the variable. The standard deviation score on each variable, shows a value smaller than the average score (mean) which means that the data deviation that occurs in the respondent's answers is fairly low.

Table 3. Validity Test Results

Item pernyataan	Job market considerations	Professional recognition	Professional training	Self- efficacy	Interest	Motivation
1	valid	valid	valid	valid	valid	valid
2	valid	valid	valid	valid	valid	valid
3	valid	valid	valid	valid	valid	valid
4	valid	valid	valid	valid	valid	valid
5	valid	valid	valid	valid	valid	valid
6	valid	valid	valid	valid	valid	valid
7	valid	valid	valid	valid	valid	valid
8	valid	valid	valid	valid	valid	valid
9	valid	valid	valid	valid	valid	valid
10	valid	valid	valid	valid	valid	valid
11	valid	valid	valid	valid	valid	
12	valid	valid	valid	valid		

Table 5 present the moderation regression equation as follows.

$$Y = 87,746 + 0,160X_1 + 0,177X_2 + 0,189X_3 - 0,104X_4 + 0,003X_1 * Z + 0,002X_2 * Z + 0,004X_3 * Z + 0,001X_4 * Z \quad (1)$$

It is indicates that the job market consideration variable has a computed t value of 3.081 and a significance value of 0.002, which is less than the alpha (α) value of 0.05. The coefficient value is positive. Thus, H_0 is rejected, whereas H_1 is approved. This suggests that job market factors have a considerable positive impact on interest in the public accounting profession. The professional recognition variable has a computed t-value of 2.784 and a significance value of 0.006, which is less than the alpha (α) value of 0.05. The coefficient value is positive. Thus, H_0 is rejected, whereas H_2 is approved. This suggests that professional recognition has a considerable positive effect on interest in the public accounting profession.

The professional training variable has a calculated t value of 3.110 and a significance value of 0.002, which is less than the alpha (α) value of 0.05. The coefficient value is positive. Thus, H_0 is rejected, whereas H_3 is approved. This suggests that professional training has a strong beneficial impact on interest in the public accounting profession. The self-efficacy variable has a computed t value of -2.784 and a significance value of 0.006, which is less than the alpha (α) value of 0.05. The coefficient is negative. Thus, H_0 is accepted and H_4 is denied. This implies that self-efficacy has a considerable negative effect on interest in the public accounting profession.

Table 4. Descriptive Statistical Results

	N	Minimum	Maximum	Mean	Std. Deviation
Job market considerations	317	59,00	120,00	94,58	10,54
professional recognition	317	69,00	120,00	100,60	9,86
Professional training	317	72,00	120,00	103,39	9,72
self-efficacy	317	69,00	120,00	101,68	9,33
Interest	317	67,00	120,00	101,31	9,61
motivation	317	46,00	100,00	87,33	10,22
Valid N (listwise)	317				

Table 5. Hypothesis test result with moderation

Model	Nilai koefisien	t	P values.
(Constant)	87,746	114,870	,000
Job market considerations	,160	3,081	,002
Professional recognition	,177	2,784	,006
Professional training	,189	3,110	,002
self-efficacy	-,104	-2,119	,035
Job market considerations * motivation	,003	6,987	,000
Professional recognition * motivation	,002	3,218	,001
Professional training * motivation	,004	5,948	,000
self-efficacy * motivation	,001	2,364	,019
a. Dependent Variable: minat			

The estimated t value of 6.987 with a significance value of 0.000 indicates that the interaction variable of motivation*job market concerns is less than the alpha (α) value of 0.05. The interaction variable job market considerations*motivation has a positive coefficient value. The interest in pursuing a career as a public accountant is significantly positively impacted by the interaction variable of employment market considerations*motivation. As a result, motivation increases the impact of factors related to the job market on interest in pursuing a career in public accounting.

The estimated t value of 3.218 for the professional recognition*motivation interaction variable has a significance value of 0.001, meaning that it is less than the alpha (α) value of 0.05. Professional recognition*motivation is an interaction variable with a positive coefficient value. Interest in pursuing a career as a public accountant is significantly positively impacted by the interaction variable of professional recognition*motivation. Thus, the impact of professional recognition on interest in the public accounting profession is strengthened by incentive.

The interaction variable of professional training*motivation has a calculated t value of 5.948 with a significance value of 0.000, which is smaller than the alpha (α) value of 0.05. The coefficient value of the interaction variable professional training*motivation is positive. The interaction variable of professional training*motivation has a significant positive effect on the interest in choosing a profession as a public accountant. Therefore, motivation strengthens the influence of professional training on the interest in the Public Accountant Profession. The interaction variable of self-efficacy*motivation has a calculated t value of 2.364 with a significance value of 0.019, which is smaller than the alpha (α) value of 0.05. The coefficient value of the interaction variable self-efficacy*motivation is positive. The interaction variable of self-efficacy*motivation has a significant positive effect on the interest in choosing a profession as a public accountant. Therefore, motivation strengthens the influence of self-efficacy on the interest in the Public Accountant Profession

DISCUSSION

The results of hypothesis testing show that job market considerations have a significant positive effect on interest in choosing a profession as a public accountant. This shows that a broad job market has an impact on the interest of students majoring in accounting in choosing a profession as a public accountant. Students majoring in accounting see good job opportunities as public accountants due to economic considerations. Students' perceptions of public accountants can provide an attractive and economically stable career. The public accounting profession offers opportunities for career growth and significant professional development that can encourage individuals to choose this path. Salary and other reward factors can also be important considerations. The public accounting industry offers competitive salaries and attractive reward packages, this can increase individual interest. This is in line with research

Rahayu & Putra (2019); Wen et al. (2018); Dippa et al. (2020); Febriansyah et al. (2022) stated that there is a positive affects on the interest in the public accountant profession.

The results of hypothesis testing show that professional recognition has a significant positive effect on the interest in choosing a profession as a public accountant. This shows that the level of professional recognition of the audit service industry has a strong positive impact on the desire of undergraduate students majoring in accounting to choose the public accounting profession. Professional recognition can reflect the level of prestige of a profession. Professional recognition can open up wider career opportunities. A high level of recognition can increase the financial attractiveness of the public accounting profession. This is what causes the desire of accounting students to choose a career interest as a public accounting profession. The research results are in line with research Dippa et al. (2020); Beoang & Nursanita (2020); Putra (2021) that professional recognition positively affects the interest in the public accountant profession.

The results of hypothesis testing show that professional training has a significant positive effect on the interest in choosing a profession as a public accountant. This indicates that training related to the public accounting profession has an impact on the desire of accounting students to choose the profession. Professional training can improve students' skills and competencies in the field of auditing. Students who attend professional training will feel better prepared to face the demands of work. Professional training can increase the credibility of students as prospective public accountants. Professional training provided by the Indonesian Institute of Public Accountants (IAPI), can build connections and networks in the public accounting industry. This can open doors to career opportunities and increase students' interest in getting involved in the profession. The results of this study are in line with research Rahayu & Putra (2019); Setianto dan Harahap (2017); Ebaid (2020); Rhomadina & Opti (2021) that professional training has a positive affect on the interest in the public accountant profession.

The results of hypothesis testing show that self-efficacy has a significant negative on the interest in choosing a profession as a public accountant. These results do not correspond to the hypotheses proposed. This indicates that self-efficacy does not effect the interest in choosing a profession as a public accountant. A significant decrease in the level of self-efficacy is associated with a decrease in a person's interest in choosing a profession as a public accountant. Lower self-confidence or lack of confidence in the ability to become a public accountant can be a factor that drives a decrease in one's interest in choosing this profession. This can be due to the perception that challenges or tasks in the public accounting profession may exceed the capabilities or skills felt by the student. The results of this study are in line with the research conducted Aisyah & Dewi (2023) & Putri et al. (2022).

The results of hypothesis testing show that motivation strengthens the effects of job market considerations on interest in choosing a profession as a public accountant. Students who have high motivation to achieve their careers, job market considerations can be a more important and stronger factor in encouraging student interest in choosing the public accounting profession. Job market considerations that promise these opportunities can more effectively motivate individuals to choose the public accounting profession. Students who have high motivation will be more focused on achieving self-satisfaction so that they have a strong interest in choosing the public accounting profession. A high level of motivation can make a person more flexible and able to integrate labor market considerations with career decisions as a public accountant. The research results are in line with research (Nurhayati et al., 2023); Rahayu & Putra (2019); Wen et al. (2018).

The results of hypothesis testing show that motivation strengthens the effects of professional recognition on the interest in choosing a profession as a public accountant. High motivation can strengthen individual personal satisfaction with the professional recognition received. Students' perceptions of professional recognition can increase the value and prestige of the public accounting profession. Students who are motivated by the desire to gain recognition in their field are more likely to

choose a career as a public accountant. A high level of motivation can increase the positive impact of professional recognition on interest in choosing a profession as a public accountant. The research results are in line with research (Nurhayati et al., 2023); Dippa et al. (2020); Beoang & Nursanita (2020).

The results of hypothesis testing show that motivation strengthens the effects of professional training on the interest in choosing a profession as a public accountant. Students who have high motivation will tend to be more focused, actively participate, and make better use of professional training, thus increasing interest in the public accounting profession. Students who aspire to become public accountants will strive to develop relevant skills and knowledge through training such as training organized by the Indonesian Institute of Public Accountants (IAP). High motivation can increase the level of involvement in training. The research results are in line with research (Nurhayati et al., 2023); Rahayu & Putra (2019); Setianto dan Harahap (2017); Ebaid (2020).

The results of hypothesis testing show that motivation strengthens the effect of self-efficacy on the interest in choosing a profession as a public accountant. A high level of motivation can increase the impact of student self-efficacy on interest in choosing a public accounting profession. Students who have high motivation, tend to have a stronger belief in the ability to choose a public accounting profession. High confidence will be actualized in a strong interest in the profession. Motivation can act as a reinforcement against self-efficacy. Strong motivation can also help students train students to think critically and learn to overcome obstacles and challenges that may arise in the accounting profession. The results of this study are supported by research (Nurhayati et al., 2023); Sapariyah et al. 2020; Murdiawati, 2020 dan Ariyani & Jaeni 2022; Fauzi et al. 2022.

CONCLUSION

This study aims to examine the effect of job market considerations, professional recognition, professional training and self-efficacy on interest in choosing a profession as a public accountant. In addition, this study examines the moderating effect of motivation on the effect of labor market considerations, professional recognition, professional training and self-efficacy on interest in choosing a profession as a public accountant. The results found that job market considerations, professional recognition, professional training have a significant positive impact on interest in choosing a profession as a public accountant. Self-efficacy has a significant negative effect on the interest in choosing a profession as a public accountant. Then, motivation strengthens the effect of job market considerations, professional recognition professional training, self-efficacy on the interest in choosing a profession as a public accountant. Overall, students tend to choose the public accounting profession by considering the job market, professional recognition, and professional training as an impetus for a career. Public accountants can provide an attractive and economically stable career so that it is a key factor in attracting students to choose the profession. High levels of motivation can encourage individuals to take proactive action in developing the skills and knowledge required for the public accounting profession. The implications of the results of this show that students tend to choose the public accountant by looking at good job opportunities and economic considerations. The public accounting profession offers opportunities for career growth and professional development that can motivate students to choose the profession. The limitation of this study lies in the sample which is only the scope of the area III of Cirebon. Further research can expand the number of research samples with a wider area scope.

REFERENCES

- Aisyah, L., & Dewi, S. R. (2023). The influence of professional ethics, self efficacy and love of money on accounting students' interests in a career in taxation with motivation as a moderating variable (study on accounting s1 students at muhammadiyah university of sidoarjo). *Journal of Islamic and Muhammadiyah Studies*, 4, 1–11. <https://doi.org/10.21070/jims.v4i0.1545>

- Andriyanto, M. D., Nugraha, M. R., Jannah, M., & Maharani, S. N. (2021). Pengaruh kemajuan teknologi terhadap profesi akuntan. *Prosiding National Seminar on Accounting, Finance and Economics (NSAFE)*, 1(6), 186–192.
- Ariyani, M., & Jaeni, J. (2022). Persepsi mahasiswa akuntansi mengenai faktor-faktor yang mempengaruhi minat pemilihan karir menjadi akuntan publik. *Riset Dan Jurnal Akuntansi*, 6(1), 234–346.
- Asrawaty. (2020). Pengaruh tingkat pemahaman akuntansi, auditing, teknologi informasi dan softskill mahasiswa terhadap minat menjadi auditor eksternal dengan jasa audit e-commerce sebagai variabel moderasi. *Jurnal Akuntansi Dan Manajemen*, 31(2), 129–144.
- Beoang, N. K. V. N., & Nursanita. (2020). Factors affecting accountant career in public accounting firm. *Jurnal Sekolah Tinggi Ilmu Ekonomi Indonesia*, 1–24.
- Chomariyah, S. N., Rosita, E., Wati, R., Anggraini, S. N. A., Nurdiyanti, D. A., & Rachma, A. F. (2022). *Pengaruh persepsi mahasiswa akuntansi terhadap minat mahasiswa akuntansi menjadi akuntan publik (studi kasus mahasiswa akuntansi um surabaya)*. Universitas Muhammadiyah Surabaya.
- Damayanti S., K. (2020). Pengaruh persepsi, motivasi, self efficacy, pertimbangan pasar kerja, nilai-nilai sosial, dan pengaruh orang tua terhadap minat mahasiswa jurusan akuntansi untuk berkarir sebagai konsultan pajak. *Prisma (Platform Riset Mahasiswa Akuntansi)*, 01(02), 27–37.
- Dippa, F. A. T., Mendra, N. P. Y., & Bhegawati, D. A. S. (2020). Faktor-faktor yang mempengaruhi menjadi akuntan publik (studi kasus pada universitas mahasaraswati denpasar). *Jurnal Kharisma*, 2(2), 262–283.
- Ebaid, I. (2020). Accounting students' desire to work as certified public accountants (cpa): empirical evidence from saudi arabia. *International Journal of Auditing and Accounting*, 2(2), 193–211.
- Fadilah, J., Andriana, D., & Widarti. (2020). Faktor yang mempengaruhi minat mahasiswa program studi periklanan dalam matakuliah komputer desain grafis i. *Jurnal Ilmu Komunikasi (J-IKA)*, 7(2), 92–104.
- Fauzi, E., Visar Sinatrya, M., Daru Ramdhani, N., Ramadhan, R., & Muhammad Rasid Safari, Z. (2022). Pengaruh kemajuan teknologi informasi terhadap perkembangan akuntansi. *Jurnal Riset Pendidikan Ekonomi*, 7(2), 189–197. <https://doi.org/10.21067/jrpe.v7i2.6877>
- Febriansyah, D. K. I., Wibisono, A. F., Influence, P., & Kerja, P. P. (2022). Akuntansi terhadap profesi akuntan publik. *Jurnal Khazanah*, 14(2), 64–71.
- Febriyanti, F. (2019). Faktor-faktor yang mempengaruhi minat mahasiswa akuntansi dalam pemilihan karir sebagai akuntan publik. *Jurnal Akuntansi*, 6(1), 88–98.
- Mauri, G., & Siskawati, E. (2022). Persepsi penghargaan finansial dan pertimbangan pasar kerja terhadap minat mahasiswa akuntansi untuk berkarir sebagai akuntan publik (studi kasus pada mahasiswa akuntansi politeknik negeri padang). *Jurnal Akuntansi, Bisnis Dan Ekonomi Indonesia*, 2(1), 65–73.
- Murdiawati, D. (2020a). Faktor-faktor yang mempengaruhi minat mahasiswa akuntansi di surabaya untuk memilih karier menjadi akuntan publik. *Jurnal Akuntansi Dan Pajak*, 20(2), 248–256. <https://doi.org/https://doi.org/10.29040/jap.v20i2.748>
- Murdiawati, D. (2020b). Faktor-faktor yang mempengaruhi minat mahasiswa akuntansi di surabaya untuk memilih karir menjadi akuntan publik. *Jurnal Akuntansi Dan Pajak*, 20(2), 248–256. <https://doi.org/10.29040/jap.v20i2.748>
- Nalendra, A. R. A., Rosalinah, Y., Priadi, A., Subroto, I., Rahayuningsih, R., Lestari, R., Kusamandari, S., Yuliasarai, R., Astuti, D., Latumahina, J., Purnomo, M. W., & Zede, V. A. (2021). *Statistika seri dasar dengan spss*. CV. Media Sains Indonesia.
- Nurhayati, E., Rahmawati, T., & Marliani, N. (2023). Era digitalisasi : keberminatan profesi akuntan publik di kalangan mahasiswa sarjana akuntansi. *E-Jurnal Akuntansi*, 33(11). <https://doi.org/10.24843/eja.2023.v33.i11.p05>
- Oktaviani, Y. S., Zoebaedi, F., & Ani, S. M. (2020). Analisis faktor-faktor yang mempengaruhi pemilihan karir mahasiswa akuntansi sebagai akuntan publik (studi empiris pada mahasiswa s1 program studi

- akuntansi fakultas ekonomi dan bisnis universitas pancasila). *JRB-Jurnal Riset Bisnis*, 3(2), 112–123.
- Putri, M. G., & Primanita, R. Y. (2023). Hubungan antara self-efficacy dengan pengambilan. *Journal of Multidisciplinary Research and Development*, 5(2), 28–33.
- Putri, R. E., Atikah, S., & Lenap, I. P. (2022). Analisis pengaruh persepsi mahasiswa akuntansi terhadap minat menjadi akuntan publik di nusa tenggara barat. *Valid: Jurnal Ilmiah*, 19(2), 147–161. <https://doi.org/10.53512/valid.v19i2.226>
- Qothrunnada, A., & Zakiy, F. S. (2022). Faktor-faktor yang mempengaruhi minat mahasiswa akuntansi syari'ah untuk berkarir menjadi akuntan publik. *Jurnal Ekonomi Dan Bisnis Islam (JEBI)*, 2(1), 66–85. <https://doi.org/10.56013/jebi.v2i1.1163>
- Rahayu, P. N., & Asmara Putra, N. W. (2019). Pengaruh motivasi, penghargaan finansial, pelatihan profesional, pertimbangan pasar kerja, lingkungan pada karir akuntan publik. *E-Jurnal Akuntansi*, 28(2), 1200. <https://doi.org/10.24843/eja.2019.v28.i02.p16>
- Rahmadiany, A. W., & Ratnawati, D. (2021). Faktor-faktor yang mempengaruhi minat mahasiswa akuntansi memilih karir sebagai akuntan publik. *Prosiding SENAPAN*, 1(1), 119–128.
- Rahmawati, D., Pahala, I., Utaminingsy, T. H., & Jakarta, U. N. (2022). *Pengaruh self efficacy , pertimbangan pasar kerja , dan konsultan pajak pada mahasiswa akuntansi universitas*. 3(2), 461–479.
- Rahmayanti, I., Hafizh, M. Al, & Putri, W. W. (2021). Analisis faktor-faktor yang mempengaruhi minat mahasiswa jurusan akuntansi dalam memilih karir sebagai akuntan publik. *Jurnal Pendidikan Tambusai*, 5(3), 10959–10964.
- Rhomadona, H., & Opti, S. (2021). Pengaruh penghargaan finansial, lingkungan kerja, dan pelatihan profesional terhadap minat berkarir sebagai akuntan publik pada mahasiswa akuntansi (studi kasus pada mahasiswa program studi akuntansi di jakarta timur). *Trilogi Accounting and Business Research*, 02(01), 45–63.
- Ridha, M. (2020). Teori motivasi mcclelland dan implikasinya dalam pembelajaran pai. *Palapa*, 8(1), 1–16. <https://doi.org/10.36088/palapa.v8i1.673>
- Robbins, S. P., & Judge, T. A. (2018). *Perilaku organisasi : organizationak behavior edisi 16* (16th ed.). Salemba Empat.
- Sapariyah, R. A., Putri, I. S., & Fujianto, R. L. (2020). Pengaruh penghargaan finansial, pelatihan profesional, pengakuan profesional, dan pertimbangan pasar kerja terhadap pemilihan karir akuntan publik pada mahasiswa akuntansi di perguruan tinggi surakarta". *Financial: Jurnal Akuntansi*, 6(1), 98–104. <https://doi.org/10.37403/financial.v6i1.133>
- Saputra, A. J. (2018). Pengaruh persepsi mahasiswa akan minat , motivasi , terhadap pilihan karir akuntan publik dan non publik (study empiris mahasiswa akuntansi pada universitas buddhi dan muhammadiyah yang berada di wilayah tangerang periode 2015 / 2016). *JRAMB*, 4(2), 126–135.
- Setianto, A. I., & Harahap, Y. A. (2017). Factors affecting the interests of accounting students study program selection career public accountants. *Journal of Applied Managerial Accounting*, 1(1), 51–61. <https://doi.org/10.30871/jama.v1i1.1238>
- Uno, H. B. (2023). *Teori motivasi & pengukurannya*. PT Bumi Askara.
- Viriany, V., & Wirianata, H. (2022). Faktor-faktor pemilihan karir sebagai akuntan publik. *Jurnal Bina Akuntansi*, 9(1), 1–21. <https://doi.org/10.52859/jba.v9i1.165>
- Wen, L., Yang, H. (Chris), Bu, D., Diers, L., & Wang, H. (2018). Public accounting vs private accounting, career choice of accounting students in china. *Journal of Accounting in Emerging Economies*, 8(1), 124–140. <https://doi.org/10.1108/JAEE-09-2016-0080>