

**EXPLORING THE DETERMINANT OF ACCOUNTING STUDENTS'  
INTEREST TO PURSUE CAREER AS PUBLIC ACCOUNTANT**

**THESIS**

**To fulfil the Requirements for Obtaining a Bachelor's Degree**



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


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# MENGEKSPLORASI FAKTOR PENENTU MINAT MAHASISWA AKUNTANSI UNTUK BERKARIER SEBAGAI AKUNTAN PUBLIK

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## **ABSTRAK**

Penelitian ini bertujuan untuk menganalisis menganalisis faktor-faktor yang memengaruhi minat mahasiswa akuntansi dalam memilih karir sebagai akuntan publik. Penelitian dilakukan dengan menggunakan metode kuantitatif. Populasi pada penelitian ini menggunakan 904 mahasiswa yang terdaftar dalam program studi akuntansi fakultas ekonomi dan bisnis Universitas Tanjungpura. Adapun sample yang digunakan berjumlah 92 mahasiswa. Teknik analisis data yang diterapkan pada penelitian ini adalah analisis regresi linear berganda dan analisis regresi moderasi untuk mengetahui pengaruh dari variable moderasi yang digunakan. Software yang digunakan untuk melakukan analisis pada penelitian adalah SPSS 27. Hasil penelitian ini menemukan bahwa pencapaian akademik berpengaruh positif dan signifikan terhadap minat mahasiswa dalam berkarir sebagai akuntan publik. Demikian pula, pengetahuan profesi memiliki pengaruh positif signifikan terhadap minat berprofesi sebagai akuntan publik. Selain itu, kepribadian terbukti mampu memoderasi pengaruh pencapaian akademik dan pengetahuan profesi terhadap minat mahasiswa akuntansi dalam berkarir sebagai akuntan publik. Interpretasi dari hasil penelitian ini menunjukkan bahwa pencapaian akademik dan pengetahuan profesi dapat menjadi faktor utama yang mendorong seorang mahasiswa untuk berkarir sebagai akuntan publik. Namun, personalitas selaku variabel moderasi belum mampu memoderasi hubungan antara pencapaian akademik dan pengetahuan profesi terhadap minat mahasiswa akuntansi sebagai akuntan publik. Dengan kata lain, personalitas tidak dapat dijadikan sebagai faktor pendukung pencapaian akademik dan pengetahuan profesi untuk meningkatkan pengaruhnya terhadap minat mahasiswa akuntansi berprofesi sebagai akuntan publik pada Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Tanjungpura.

**Kata Kunci:** Kuantitatif; Minat Sebagai Akuntan Publik; Pencapaian Akademik; Pengetahuan Profesi; Personalitas

# **EXPLORING THE DETERMINANT OF ACCOUNTING STUDENTS' INTEREST TO PURSUE CAREER AS PUBLIC ACCOUNTANT**

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## **ABSTRACT**

This study aims to analyze the factors that influence accounting students' interest in choosing a career as a public accountant. The research employs a quantitative method. The population of this study comprises 904 students enrolled in the Accounting Program at the Faculty of Economics and Business, Universitas Tanjungpura. The sample used includes 92 students. The data analysis techniques applied in this study are multiple linear regression analysis and moderated regression analysis to assess the effect of the moderating variable. The software used for data analysis in this study is SPSS 27. The findings reveal that academic achievement has a positive and significant effect on students' interest in pursuing a career as a public accountant. Likewise, professional knowledge significantly influences students' interest in pursuing the profession. Furthermore, personality was found to moderate the relationship between academic achievement and professional knowledge on students' interest in becoming public accountants. However, personality was not proven to effectively strengthen the relationship between academic achievement and professional knowledge on students' interest in pursuing a public accountant career. In other words, personality cannot be considered a supporting factor for academic achievement and professional knowledge in enhancing its influence on accounting students' interest in pursuing a career as a public accountant at the Accounting Program, Faculty of Economics and Business, Universitas Tanjungpura.

**Keywords:** Academic Achievement; Career Interest as Public Accountant; Personality; Profession Knowledge; Quantitative

# **MENGEKSPLORASI FAKTOR PENENTU MINAT MAHASISWA AKUNTANSI UNTUK BERKARIER SEBAGAI AKUNTAN PUBLIK**

## **RINGKASAN**

### **1. Latar Belakang**

Penelitian ini diangkat dari fenomena rendahnya jumlah akuntan publik di Indonesia meskipun jumlah mahasiswa akuntansi terus meningkat. Data menunjukkan bahwa pada tahun 2022 hanya terdapat 1.418 akuntan publik aktif di Indonesia, yang jauh lebih rendah dibandingkan negara-negara tetangga seperti Singapura dan Filipina. Hal ini menimbulkan kekhawatiran tentang rendahnya minat mahasiswa akuntansi untuk berkarir sebagai akuntan publik.

Minat merupakan faktor kunci dalam menentukan pilihan karir mahasiswa. Faktor-faktor yang diduga memengaruhi minat tersebut antara lain prestasi akademik, pengetahuan tentang profesi akuntan publik, serta kepribadian. Prestasi akademik berhubungan dengan keyakinan mahasiswa bahwa pencapaian akademik yang baik akan mendukung keberhasilan karir sebagai akuntan publik. Pengetahuan profesi berperan dalam memberikan pemahaman mengenai peran, tanggung jawab, dan tantangan profesi tersebut. Sementara itu, kepribadian dianggap sebagai faktor internal yang memengaruhi kecenderungan mahasiswa untuk memilih karir yang sesuai dengan karakter mereka.

Penelitian ini berfokus pada mahasiswa akuntansi Universitas Tanjungpura, yang merupakan salah satu jurusan dengan peminat tinggi. Dengan mempertimbangkan kondisi pasar tenaga kerja dan kebutuhan akan akuntan publik yang berkualitas, penelitian ini bertujuan untuk mengidentifikasi faktor-faktor yang paling berpengaruh terhadap minat mahasiswa akuntansi dalam meniti karir sebagai akuntan publik.

### **2. Tujuan Penelitian**

- a. Untuk mengetahui dan menganalisis apakah pencapaian akademik berpengaruh signifikan terhadap minat mahasiswa akuntansi untuk berkarir sebagai akuntan publik.
- b. Untuk mengetahui dan menganalisis apakah pengetahuan profesi berpengaruh signifikan terhadap minat mahasiswa akuntansi untuk berkarir sebagai akuntan publik.

- c. Untuk mengetahui dan menganalisis apakah personalitas mampu memoderasi pengaruh pencapaian akademik terhadap minat mahasiswa akuntansi untuk berkarir sebagai akuntan publik.
- d. Untuk mengetahui dan menganalisis apakah personalitas mampu memoderasi pengaruh pengetahuan profesi terhadap minat mahasiswa akuntansi untuk berkarir sebagai akuntan publik.

### **3. Metode Penelitian**

Penelitian ini menggunakan pendekatan kuantitatif dengan analisis regresi linear berganda dan analisis regresi moderasi. Data dikumpulkan melalui kuesioner yang disebarakan kepada mahasiswa akuntansi Universitas Tanjungpura menggunakan Google Form. Analisis data dilakukan menggunakan perangkat lunak SPSS versi 27. Uji validitas, reliabilitas, serta uji asumsi klasik turut diterapkan untuk memastikan keakuratan data.

### **4. Hasil dan Pembahasan**

Penelitian ini menghasilkan beberapa temuan utama:

- a. Pengaruh Pencapaian Akademik terhadap Minat Mahasiswa Akuntansi Berkarir Sebagai Akuntan Publik

Pencapaian Akademik memiliki pengaruh positif dan signifikan terhadap minat mahasiswa akuntansi berkarir sebagai akuntan publik. Hal ini menandakan bahwa mahasiswa akuntansi Fakultas Ekonomi dan Bisnis, Universitas Tanjungpura mempercayai bahwa dengan pencapaian akademik yang tinggi dapat meningkatkan peluangnya dalam menjadi akuntan publik.

- b. Pengaruh Pengetahuan Profesi terhadap Minat Mahasiswa Akuntansi Berkarir Sebagai Akuntan Publik

Pengetahuan Profesi memiliki pengaruh positif dan signifikan terhadap minat mahasiswa akuntansi berkarir sebagai akuntan publik. Hal ini menandakan bahwa mahasiswa akuntansi Fakultas Ekonomi dan Bisnis, Universitas Tanjungpura meyakini bahwa dengan memiliki pengetahuan yang luas dalam bidang akuntan publik maka mereka memiliki peluang yang lebih daripada mahasiswa yang kurang pengetahuan akan profesi sebagai akuntan publik.

- c. Pengaruh Personalitas dalam Memoderasi Hubungan Antara Pencapaian Akademik terhadap Minat Mahasiswa Akuntansi Berkarir Sebagai Akuntan Publik

Personalitas belum mampu memoderasi hubungan antara pencapaian akademik terhadap minat mahasiswa akuntansi Fakultas Ekonomi dan Bisnis, Universitas Tanjungpura. Hal ini menunjukkan bahwa meskipun personalitas berperan dalam membentuk minat, namun faktor tersebut tidak

cukup kuat untuk memperkuat atau memperlemah hubungan yang telah terbentuk dari faktor pencapaian akademik.

d. Pengaruh Personalitas dalam Memoderasi Hubungan Antara Pengetahuan Profesi terhadap Minat Mahasiswa Akuntansi Berkarir Sebagai Akuntan Publik

Personalitas belum mampu memoderasi hubungan antara pengetahuan profesi terhadap minat mahasiswa akuntansi Fakultas Ekonomi dan Bisnis, Universitas Tanjungpura. Hal ini menandakan bahwa mahasiswa cenderung lebih mempertimbangkan faktor pemahaman profesi dibandingkan dengan aspek personalitas mereka sendiri, terlebih lagi minimnya pemahaman mengenai personalitas yang dimiliki dapat memengaruhi keberhasilan dalam profesi akuntan publik membuat personalitas sering tidak dipertimbangkan pada saat memutuskan untuk berprofesi sebagai akuntan publik.

Hasil penelitian ini menekankan pentingnya faktor eksternal yakni pencapaian akademik dan pengetahuan profesi sebagai faktor utama yang dapat meningkatkan minat seorang mahasiswa untuk menjadi seorang akuntan publik. Ketidakadaan pengaruh personalitas sebagai variabel moderasi menegaskan bahwa faktor eksternal lebih dominan dalam mempengaruhi keputusan berkarir seorang mahasiswa di bidang akuntan publik.

## 5. Kesimpulan dan Saran

Penelitian ini menyimpulkan bahwa pencapaian akademik dan pengetahuan profesi memiliki pengaruh positif dan signifikan terhadap minat mahasiswa akuntansi Fakultas Ekonomi dan Bisnis, Universitas Tanjungpura untuk berkarir sebagai akuntan publik. Hal ini menunjukkan bahwa mahasiswa dengan pencapaian akademik yang baik dan pemahaman yang mendalam tentang profesi akuntan publik cenderung lebih berminat untuk mengejar karir di bidang akuntan publik. Namun, personalitas terbukti tidak mampu memoderasi hubungan antara pencapaian akademik maupun pengetahuan profesi dengan minat mahasiswa yang mana mengindikasikan bahwa faktor eksternal seperti pencapaian dan pemahaman profesi lebih berperan dominan dalam membentuk keputusan karir mahasiswa.

Untuk meningkatkan minat mahasiswa akuntansi Fakultas Ekonomi dan Bisnis, Universitas Tanjungpura, perguruan tinggi disarankan lebih aktif dalam menyelenggarakan seminar, pelatihan profesi, dan program bimbingan karir yang berfokus pada pemahaman yang mendalam tentang profesi akuntan publik. Selain itu, mahasiswa diharapkan dapat meningkatkan pencapaian akademik serta berpartisipasi aktif dalam kegiatan yang menambah wawasan mengenai profesi akuntan publik. Kantor akuntan publik juga disarankan untuk mengadakan program magang dan kampanye promosi mengenai profesi guna

menarik minat mahasiswa dengan menyoroti peluang karir yang menjanjikan di bidang akuntan publik.

# **EXPLORING THE DETERMINANT OF ACCOUNTING STUDENTS' INTEREST TO PURSUE CAREER AS PUBLIC ACCOUNTANT**

## **SUMMARY**

### **1. Background**

This research stems from the phenomenon of the limited number of public accountants in Indonesia, despite the continuous increase in the number of accounting students. Data from 2022 reveals that there were only 1,418 active public accountants in Indonesia, a figure significantly lower than neighboring countries such as Singapore and the Philippines. This disparity raises concerns about the declining interest of accounting students in pursuing careers as public accountants.

Interest plays a crucial role in determining students' career choices. Several factors are presumed to influence this interest, including academic achievement, knowledge of the public accounting profession, and personality traits. Academic achievement is linked to students' belief that strong academic performance will support their success in pursuing a career as a public accountant. Professional knowledge contributes by providing students with insights into the roles, responsibilities, and challenges associated with the profession. Meanwhile, personality is considered an internal factor that influences students' preferences for career paths that align with their individual characteristics.

This study focuses on accounting students at Universitas Tanjungpura, a department known for its high enrollment rates. By considering labor market conditions and the growing demand for qualified public accountants, this research aims to identify the key factors that most significantly influence accounting students' interest in pursuing a career as a public accountant.

### **2. Research Objectives**

- a. To study and analyze whether academic achievement has a significant effect on interest of accounting students in pursuing career as public accountant.
- b. To study and analyze whether profession knowledge has a significant effect on interest of accounting students in pursuing career as public accountant.
- c. To study and analyze whether personality able to moderate the impact of academic achievement on accounting students' interest in pursuing career as public accountant.

- d. To study and analyze whether personality able to moderate the impact of profession knowledge on accounting students' interest in pursuing career as public accountant.

### **3. Research Method**

This study employs a quantitative approach utilizing multiple linear regression analysis and moderated regression analysis. Data were collected through questionnaires distributed to accounting students at Universitas Tanjungpura via Google Forms. The data analysis was conducted using SPSS version 27 software. To ensure data accuracy, validity tests, reliability tests, and classical assumption tests were also performed.

### **4. Result and Discussion**

This study yielded several key findings:

- a. The Influence of Academic Achievement on Accounting Students' Interest in Pursuing Career as Public Accountant

Academic achievement has a positive and significant influence on accounting students' interest in pursuing a career as a public accountant. This indicates that accounting students at the Faculty of Economics and Business, Universitas Tanjungpura, believe that strong academic performance can enhance their opportunities to become public accountants.

- b. The Influence of Profession Knowledge on Accounting Students' Interest in Pursuing Career as Public Accountant

Professional knowledge has a positive and significant influence on accounting students' interest in pursuing a career as a public accountant. This indicates that accounting students at the Faculty of Economics and Business, Universitas Tanjungpura, believe that possessing extensive knowledge about the public accounting profession provides them with greater career opportunities compared to students with limited knowledge about the profession.

- c. The Influence of Personality in Moderating the Relationship Between Academic Achievement and Accounting Students' Interest in Pursuing Career as Public Accountant

Personality has not been able to moderate the relationship between academic achievement and the interest of accounting students at the Faculty of Economics and Business, Universitas Tanjungpura, in pursuing a career as a public accountant. This finding indicates that although personality plays a role in shaping interest, it is not strong enough to significantly strengthen or weaken the established relationship between academic achievement and career interest.

d. The Influence of Personality in Moderating the Relationship Between Profession Knowledge and Accounting Students' Interest in Pursuing Career as Public Accountant

Personality has not been able to moderate the relationship between professional knowledge and the interest of accounting students at the Faculty of Economics and Business, Universitas Tanjungpura, in pursuing a career as a public accountant. This suggests that students tend to prioritize their understanding of the profession over their personality traits when considering a career as a public accountant. Moreover, limited awareness of how personality traits can impact success in the public accounting profession may result in personality being overlooked in career decision-making.

The findings of this study emphasize the importance of external factors, namely academic achievement and professional knowledge, as the primary determinants that can enhance students' interest in becoming public accountants. The absence of personality as a moderating variable reinforces that external factors play a more dominant role in influencing students' career decisions in the field of public accounting.

**5. Conclusion and Suggestion**

This study concludes that academic achievement and professional knowledge have a positive and significant influence on the interest of accounting students at the Faculty of Economics and Business, Universitas Tanjungpura, in pursuing a career as public accountants. This finding indicates that students with strong academic performance and a comprehensive understanding of the public accounting profession are more inclined to pursue a career in this field. However, personality was found to be ineffective in moderating the relationship between academic achievement or professional knowledge and students' career interest. This suggests that external factors, such as academic achievement and professional understanding, play a more dominant role in shaping students' career decisions.

To enhance the interest of accounting students at the Faculty of Economics and Business, Universitas Tanjungpura. Higher education institutions are advised to actively organize seminars, professional training, and career guidance programs that focus on providing in-depth knowledge about the public accounting profession. Additionally, students are encouraged to improve their academic performance and actively participate in activities that expand their understanding of the public accounting field. Public accounting firms are also recommended to offer internship programs and promotional campaigns to attract student interest by highlighting the promising career opportunities available in the public accounting profession.

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# CHAPTER I

## INTRODUCTION

### 1.1 Background

A profession is an activity related to a job which has certain requirements to perform (Sahaka, 2019). In other words, a profession can be interpreted as a type of work that requires adequate expertise and skills, where extensive education and training are needed so that the desired profession can be achieved. One of the professions provided in the world of work today is public accounting (Zamzami & Mukhlis, 2021). Public accountants are a profession trusted by the public who expect an objective and impartial assessment of financial information, the results of which will be presented to the public (Janitra et al., 2021; Mulyadi, 2022). On the other hand, public accountants have an important role in ensuring the quality of financial reporting by providing audit opinions on the fairness of the presentation of financial statements, maintaining transparency and accountability such as preventing fraud that can occur in financial reporting (Bisogno & Ballesteros, 2019).

As noted by (Kemenkeu RI, 2011) in the realm of public accounting, a public accountant is a licensed professional authorized to offer services such as: 1) auditing past financial data; 2) reviewing historical financial statements; and 3) providing additional assurance services. These accountants are essential in building trust among users of historical financial reports by assessing financial and non-financial information according to specific criteria. Moreover, they play a vital role in promoting a more robust and efficient national economy, while also improving the transparency and quality of financial information (Febriyanti, 2019; Harianti & Siska, 2017).

The quantity of public accountants in Indonesia is quite low in relation to its population size. In 2018, there were merely 998 public accountants available for a population of 234 million. In comparison, neighbouring Singapore had a much higher figure, with 15,120 public accountants serving a population of 5 million. The Philippines, with 88 million residents, reported 15,020 public accountants, while Malaysia, with a population of 25 million, Furthermore,

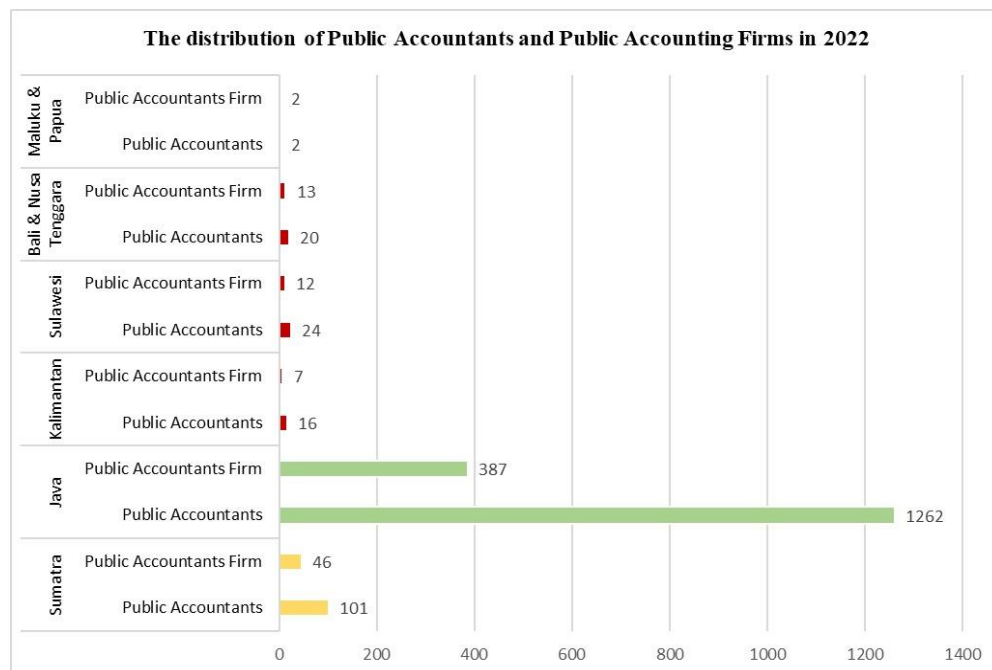
Thailand had 6,070 public accountants for its 66 million inhabitants (Rofikah & Norsain, 2022; Sebayang & Iskandar, 2020). Additionally in 2022, the total of active public accountants was limited to just 1,418 members (P. Handayani et al., 2023).



**Figure 1. 1 Data of the Development of the Number of Public Accountants and Public Accounting Firms in Indonesia 2018 - 2022**

Source: (Institute of Indonesia Chartered Accountants, 2022)

The presented data indicates that in 2018, there were 1,418 public accountants and 467 public accounting firms. The following year, 2019, saw a modest increase in both categories, with public accountants rising to 1,435 and the number of firms increasing to 474, reflecting a gain of 17 accountants and 7 new firms. However, in 2020, while the number of public accountants rose once more, the total number of public accounting firms fell by one, resulting in 473 firms. A significant shift occurred in 2021, when the count of registered public accountants decreased by 7, bringing the active total down to 1,446, with no change in the number of firms, which remained at 473. Additionally, in 2022, there was a notable decline of 21 public accountants, and the number of public accounting firms decreased from 473 to 467, indicating a loss of 6 firms. This decline may negatively impact the productivity and engagement of public accountants due to the reduced job opportunities available from existing firms.



**Figure 1. 2 Data of the Distribution of Public Accountants and Public Accounting Firms in 2022**

Source: (Institute of Indonesia Chartered Accountants, 2022)

The data reveals a pronounced disparity in the distribution of public accountants across Indonesia. Java houses the majority, with a total of 1,262 public accountants and around 387 public accounting firms spread throughout the region. In contrast, Sumatra has a relatively small contingent, consisting of only 101 public accountants and 46 public accounting firms. Moreover, regions like Kalimantan, Sulawesi, Bali & Nusa Tenggara, and Maluku & Papua display significant deficiencies in both the availability of public accountants and accounting firms. These areas necessitate further development and consideration for the establishment of additional firms to nurture new public accountants who can play a vital role in assessing financial reports for third-party stakeholders.

Based on the information gathered by (Ahmad Djauhar, 2014), there has been a notable rise in the enrollment of students in accounting programs over the last twenty years. About 60% of students in the Faculty of Economics are selecting accounting as their major. In 2015, approximately 25,000 accountants

were registered, yet there were fewer than 1,000 members within the public accounting sector. Furthermore, the data acquired from (Rizaty, 2023) the total number of registered college students in Indonesia reached 9.32 million in 2022, marking a 4.02% increase from 2021, when there were only 8.96 million students. This trend indicates a strong drive among many recent graduates to continue their education at the tertiary level to enhance their competitiveness in the job market. However, despite this notable rise in enrollment, observations in the field indicate that the number of active public accountants does not align with the growing number of students entering the accounting field. This gap may be due to a lack of interest among accounting students in pursuing careers as public accountants.

Interest can be described as a person's willingness or inclination toward a specific topic. When an individual is interested in something they appreciate, they are more likely to engage with it and devote more attention to it. Interest can also act as a catalyst for various activities and contributions. This attraction does not occur randomly; instead, it develops through a process with multiple stages. Interest can be cultivated through engagement and interaction with one's environment. Consequently, individuals with a strong interest in a particular area are more likely to participate regularly and consistently in related activities, as their involvement stems from intrinsic motivation and enjoyment rather than external pressure. Nevertheless, as previously noted in the context of public accounting, the interest among accounting students in pursuing careers as public accountants remains relatively low.

Interest in career development is a fundamental component of human resource management. It is only natural for students to seek a successful and rewarding career once they complete their education (Maulidina Rabia & Hilmia Primasari, 2021). As an accounting graduate, individuals generally have three possible pathways to consider: 1) they may choose to enter the workforce directly after completing their education; 2) they might opt to further their academic studies by pursuing a higher degree; or 3) they can engage in professional accounting training, such as becoming a public accountant, if they

aspire to that profession. This highlights that upon successfully graduating from an accounting program, students have the option to pursue careers as either public accountants or in non-public accounting positions (Aditya & Hasibuan, 2020; Candraning & Muhammad, 2017).

Self-assurance and a strong belief in one's capabilities can significantly boost motivation to participate in different activities. This stems from the reciprocal connection between individuals' aspirations and their needs regarding the work processes they engage in, which corresponds to the expectancy theory formulated by (Rofikah & Norsain, 2022). In relation to accounting students' aspirations to become public accountants, their interest plays a crucial role as a key indicator of their ambitions and a standard for reaching their objectives. The benefits that arise from a strong motivation to pursue a career as a public accountant include heightened efforts that result in improved performance, a boost in confidence that their actions will produce favorable results, and an emphasis on the positive attributes of the profession to achieve their desired outcomes.

The analysis above demonstrates that accounting students have multiple options when contemplating a career in accounting. Among these choices, significant time and financial commitments can heavily influence students' perceptions and motivations regarding a career as an accountant, serving as considerable obstacles to their professional development. Furthermore, several other factors can affect a student's decision to pursue a career as a public accountant, including labor market dynamics, opportunities for professional training, levels of professional recognition, social values, the workplace environment, and potential professional risks (Azkiya & Bagus, 2023).

Accounting is one of the most sought-after majors among students at Universitas Tanjungpura (Adminikom, 2022). Students often select accounting as their area of study due to a strong motivation and a desire to pursue a career as accountants in the future. This choice is influenced by the recognition that the accounting profession is expected to be in high demand among various institutions, organizations, and businesses. Public accounting is one of the

career paths available within this field, a profession currently experiencing a notable professional gap and significant need in Indonesia. The aspiration to become a public accountant continues to be high, particularly considering the abundant opportunities present in this sector.

The criteria that signify a student's success throughout their formal education are referred to as academic achievement (Marcelino, 2021). According to (Djiwandono & Wuryani, 2002), the assessment of academic achievement serves several functions: 1) it helps ascertain the readiness of students to progress in their educational pursuits; 2) it provides valuable information for advising students on the most suitable educational pathways; 3) it allows for the comparison of students' achievements with their inherent capabilities; 4) it assesses whether a student is adequately prepared to advance to a higher level of education; and 5) it facilitates the selection of students who fulfill the specific criteria for particular educational programs. As stated by (Syah, 2002) explained that several factors are identified as having the potential to affect an individual's academic achievement, with interest being one of the key elements. Based on research conducted by (Janitra et al., 2021) discovered that academic achievement positively and significantly influences the interest of accounting students in pursuing a career as public accountants. Supported by (Murni & Fredy, 2020) which found that academic achievement significantly influences the interest in choosing a career path as a public accountant. On the other hand, the research carried out by (Inya Bota & Taufiq Noor Rokhman, 2023) those who studied academic ability as a proxy for academic achievement found that academic ability has a significant positive effect on accounting students' interest in becoming public accountants. Similarly, (Fitriawati, 2023) who examining accounting knowledge as a proxy for academic achievement which discovered accounting knowledge has a positive influence but not significant affect accounting students' interest in pursuing a career as public accountants. However, in a different perspective, the findings by (Dewi & Pravitasari, 2022) revealed that accounting knowledge does not has a significant impact on interest in becoming a public accountant.

Profession knowledge can be broadly defined as knowledge relevant to a specific occupational field. A common challenge faced by accounting students in selecting a career as an accountant involves their grasp of the professional knowledge necessary for that profession. As outlined by (Napitupu et al., 2023), the limited interest among students in pursuing a career as professional accountants can be linked to the complexities associated with the public accounting field compared to other professions. To practice as a professional accountant, individuals must obtain a CA (Chartered Accountant) designation for registration and a CPA (Certified Public Accountant) credential for public practice. The journey to earning a CPA involves passing a challenging examination and facing substantial financial expenses. This situation constitutes an additional factor that affects accounting students' interest in choosing a career as public accountants. Research undertaken by (Candra & Rahmi, 2022; Manik et al., 2022; Napitupu et al., 2023; Wirianti et al., 2021) found that professional knowledge of public accounting positively influences accounting students' interest in pursuing a career as public accountants. On the other hand, (Prasetya & Baridwan, 2012) indicate that professional knowledge does not have an impact on accounting students' decision to pursue a career as public accountants.

A key internal factor influencing students' interest in pursuing careers as public accountants is their personality. This term refers to the diverse range of character traits, temperament, and qualities that each person possesses. In a professional setting, personality significantly affects how individuals display their emotions and behaviors in relation to various tasks. Consequently, accounting students should carefully evaluate their career options to ensure they are compatible with their established personalities (Anggraini, 2020). This suggests that a person's personality may change if their occupation does not correspond with their natural characteristics, causing them to project a persona that is quite different from their genuine emotions. Such a misalignment can lead to a reduced interest in the tasks they perform. Previous research that conducted by (Aditya & Hasibuan, 2020; Anggraini, 2020) indicate personality

plays a significant role in shaping accounting students' interest in pursuing a career as public accountants. Conversely, studies conducted by (Arista et al., 2017; Oktaviani et al., 2020; Sitanggang & Astuti, 2023) have found that personality does not have significant effect on accounting students' interest in pursuing a career as public accountants.

Drawing from the existing context, the author seeks to explore the career interests of accounting students at Universitas Tanjungpura. The research, entitled "Exploring the Determinants of Accounting Students' Interest in Pursuing Careers as Public Accountants," intends to evaluate the degree of interest students have in the field of public accounting. A significant of this study is the application of Moderate Regression Analysis (MRA) to examine the influence of personality alongside academic achievement and professional knowledge, both independent variables on students' choices regarding careers as public accountants.

## **1.2 Research Questions**

Drawing from the insights outlined in the problem's background, the following research questions can be developed for this study:

1. Does academic achievement affect the interest of accounting students in pursuing career as public accountant?
2. Does profession knowledge affect the interest of accounting students in pursuing career as public accountant?
3. Does personality able to moderate the impact of academic achievement on accounting students' interest in pursuing career as public accountant?
4. Does personality able to moderate the impact of profession knowledge on accounting students' interest in pursuing career as public accountant?

## **1.3 Research Objectives**

The objectives of the ongoing research are as follows:

1. To study and analyze whether academic achievement has a significant effect on interest of accounting students in pursuing career as public accountant.

2. To study and analyze whether profession knowledge has a significant effect on interest of accounting students in pursuing career as public accountant.
3. To study and analyze whether personality able to moderate the impact of academic achievement on accounting students' interest in pursuing career as public accountant.
4. To study and analyze whether personality able to moderate the impact of profession knowledge on accounting students' interest in pursuing career as public accountant.

#### **1.4 Research Contribution**

This study is expected to provide both theoretical and practical contributions to various parties as follows:

##### **1.4.1 Theoretical Contribution**

This study aspires to make theoretical contributions in three significant domains. First, it intends to advance current research on how academic achievement and professional knowledge affect accounting students' interest in pursuing careers as public accountants, while also exploring the role of personality as a moderating factor that may enhance or diminish the influence of these two independent variables. Second, the research seeks to underscore the importance and effects of academic achievement and professional knowledge on accounting students' interest in the public accounting field, introducing personality as a moderating variable to present a novel perspective for future investigations. Lastly, this research provides a well-structured framework and expert suggestions for academics who are particularly interested in this subject matter.

##### **1.4.2 Practical Contribution**

1. For accounting college students

The results of this study offer important insights and information that can assist accounting students in strategizing their future career paths as accountants, especially within the field of public accounting.

2. For education institutions

The results of this study may provide important insights for education institutions to improve the quality of their accounting programs and to better prepare graduates, ensuring they are more motivated and equipped to tackle the challenges of the future job market.

3. For public accountant office's human resource development

The results of this study can aid the Human Resource Development divisions within public accounting firms in formulating more effective and efficient strategies for recruiting and developing new employees.