

## FACTORS INFLUENCING THE CAREER INTEREST OF UDAYANA UNIVERSITY ACCOUNTING STUDENTS TOWARDS THE PUBLIC ACCOUNTING PROFESSION

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### Abstract

Career interest refers to an internal psychological tendency marked by feelings of attraction, enjoyment, and sustained attention toward a specific occupation without external pressure. One such interest among undergraduate accounting students is pursuing a career as a public accountant, which demands strong academic preparation, professional competence, and long-term commitment through advanced education and certification. This study aims to examine the effects of adversity intelligence, career motivation, economic motivation, professional recognition, and work environment on students' interest in becoming public accountants at Udayana University. A quantitative approach was employed using a survey method, with data collected through questionnaires distributed to active accounting students from the Class of 2022 and alumni from the Classes of 2020 and 2021. The sample consisted of 168 respondents selected through purposive sampling. Data were analyzed using multiple linear regression, supported by classical assumption tests, model feasibility (F-test), coefficient of determination ( $R^2$ ), and hypothesis testing (t-test) with SPSS software. The findings reveal that adversity intelligence, economic motivation, and work environment positively influence career interest, while career motivation and professional recognition show no significant effect.

**Keywords:** Adversity Intelligence, Career Motivation, Economic Motivation, Professional Recognition, Work Environment, Career Interest, Public Accountants.

### INTRODUCTION

The accounting profession plays a crucial role in ensuring transparency, accountability, and reliability in financial reporting, which are fundamental to economic stability and business sustainability. Among various career paths in accounting, the public accounting profession holds a strategic position due to its responsibility in auditing financial statements and providing assurance services to stakeholders (Khresat et al., 2025). Public accountants are required to maintain high levels of competence, independence, and professional integrity in order to enhance the credibility of financial information. However, despite the increasing demand for qualified professionals, the number of individuals pursuing careers as public accountants remains relatively limited, particularly in developing countries such as

Indonesia. This imbalance between demand and supply raises concerns about the sustainability of the profession in supporting economic development.

In Indonesia, the number of registered public accountants is still significantly low compared to the country's population and expanding business sector. Data reported by the Pusat Pembinaan Profesi Keuangan (PPPK) indicate that the number of active public accountants remains relatively small, highlighting a gap between professional needs and available human resources (ICAEW, 2023). This condition suggests that many accounting graduates are less interested in pursuing careers in public accounting, despite the profession offering promising career prospects and opportunities for professional advancement. The relatively slow growth in the number of public accountants indicates that there are underlying factors influencing students' career preferences that need to be explored further.

Career interest is defined as a psychological tendency originating from within an individual, characterized by a sense of attraction, pleasure, and sustained attention toward a particular occupation without external coercion. In the context of accounting students, career interest reflects their intention to choose a specific career path after completing their education. According to previous studies, career decisions are influenced not only by academic competence but also by psychological, social, and environmental factors (Wuryandini & Pakaya, 2023). These factors shape students' perceptions, attitudes, and confidence in their ability to succeed in a particular profession, including public accounting.

One of the most widely used theoretical frameworks to explain career interest is the Theory of Planned Behavior (TPB) developed by Ajzen (1991). TPB posits that behavioral intention is influenced by three main components: attitude toward the behavior, subjective norms, and perceived behavioral control. Attitude reflects an individual's positive or negative evaluation of a behavior, subjective norms refer to perceived social pressure from important others, and perceived behavioral control relates to the individual's belief in their ability to perform the behavior (Ajzen, 2005). In the context of career selection, TPB explains that students are more likely to choose a profession when they have a positive attitude toward it, perceive social support, and believe they have the necessary abilities to succeed.

In addition to TPB, Maslow's Hierarchy of Needs Theory provides a complementary perspective in understanding career motivation. Maslow argues that human behavior is driven by a hierarchy of needs, ranging from physiological needs to self-actualization (Uno, 2021). Career choices are often influenced by the desire to fulfill these needs, such as financial security, social recognition, and personal growth. Therefore, combining TPB and Maslow's theory allows for a more comprehensive understanding of both cognitive and motivational factors that influence career interest.

One important factor influencing career interest is adversity intelligence, which

refers to an individual's ability to cope with difficulties, challenges, and pressure (Stoltz, 2005). The public accounting profession is widely recognized as a demanding career that requires resilience and the ability to work under pressure. Individuals with high adversity intelligence are more likely to perceive themselves as capable of overcoming professional challenges, thereby strengthening their perceived behavioral control and increasing their intention to pursue a career as a public accountant (Halimah & Trisnawati, 2022; Zulaika & Sari, 2023). However, some studies have found that adversity intelligence does not significantly influence career interest (Susanti & Afiqoh, 2023), indicating inconsistencies that warrant further investigation.

Another factor is career motivation, which reflects an individual's desire for professional development, achievement, and career advancement (Ardhiansa et al., 2021). Students with strong career motivation tend to have a positive attitude toward professions that offer clear career paths and opportunities for growth, such as public accounting. Empirical studies have shown that career motivation positively influences students' interest in becoming public accountants (Lukman & Nata, 2024; Septiani & Ferdiansyah, 2022). However, contradictory findings also exist, where career motivation was found to have no significant effect on career choice (Wirianti et al., 2021), suggesting that motivation alone may not fully explain students' career decisions.

Economic motivation is also a key determinant in career selection. It refers to the desire to obtain financial rewards, job stability, and economic security (Virohiyyatun Ni et al., 2022). From the perspective of Maslow's theory, economic motivation is associated with physiological and safety needs. The public accounting profession is often perceived as offering competitive salaries and long-term career stability, making it an attractive option for students seeking financial security. Several studies have found that economic motivation has a positive and significant effect on career interest (Candra Maharani & Astika, 2023; Ardhiansa et al., 2021). However, other studies report no significant influence (Astuti & Aji, 2021), indicating the need for further empirical examination.

Furthermore, professional recognition is an important factor that influences career decisions. It refers to the level of appreciation, status, and legitimacy associated with a profession (Syarif et al., 2024). In the context of TPB, professional recognition is related to subjective norms, as it reflects societal expectations and values. Professions that are highly recognized tend to be more attractive to students because they provide prestige and validation of competence. Previous research indicates that professional recognition has a positive influence on career interest (Harahap & Efendri, 2022; Wi et al., 2023). However, other findings suggest that professional recognition does not significantly affect students' career choices (Wuryandini & Pakaya, 2023), highlighting inconsistencies in the literature.

Another factor that plays a significant role is the work environment. The work environment includes organizational culture, working conditions, and interpersonal

relationships within the workplace (Suniantara & Dewi, 2021). A supportive and dynamic work environment can enhance students' perceptions of the profession, leading to a more positive attitude and stronger intention to pursue it. Empirical studies have shown that the work environment significantly influences career interest (Handayani et al., 2023; Balqish et al., 2025). However, some research suggests that the work environment does not significantly affect career choice (Beoang & Nursanita, 2021), indicating the presence of research gaps.

The inconsistencies in previous studies suggest that the factors influencing career interest are complex and multifaceted. While some variables show significant effects in certain studies, they may not be significant in others. This indicates the need for further research that integrates multiple factors within a comprehensive theoretical framework. Additionally, limited studies have focused specifically on accounting students at regional universities, such as Udayana University, which has unique academic and professional characteristics.

Therefore, this study aims to analyze the influence of adversity intelligence, career motivation, economic motivation, professional recognition, and work environment on the career interest of accounting students at Udayana University in choosing the public accounting profession. By integrating the Theory of Planned Behavior and Maslow's Hierarchy of Needs, this research provides a comprehensive approach to understanding both internal and external factors influencing career decisions.

This study is expected to contribute to the existing literature by providing empirical evidence on the determinants of career interest in the accounting profession. Practically, the findings can be used by universities, professional organizations, and policymakers to design strategies that enhance students' interest in becoming public accountants. Increasing such interest is essential to ensure the availability of qualified professionals who can support the integrity and development of the financial system in Indonesia.

## **RESEARCH METHOD**

This study employs a quantitative research approach with an explanatory design aimed at examining the causal relationships between several independent variables adversity intelligence, career motivation, economic motivation, professional recognition, and work environment and the dependent variable, namely career interest in the public accounting profession. A quantitative approach is appropriate because this study seeks to test hypotheses and measure the strength of relationships between variables using statistical analysis. The research design is cross-sectional, meaning that data are collected at a single point in time to capture respondents' perceptions and intentions regarding their career choices. This approach allows for systematic and objective measurement of variables, ensuring that the findings can be generalized within the defined population.

The method of data collection used in this study is a survey method through

the distribution of structured questionnaires. The questionnaire is designed using a Likert scale to measure respondents' level of agreement with statements related to each research variable. The use of a questionnaire enables efficient data collection from a relatively large number of respondents within a limited time frame, while also ensuring consistency in the measurement of variables. The instrument consists of several sections that represent each variable, including indicators of adversity intelligence, career motivation, economic motivation, professional recognition, work environment, and career interest. Prior to distribution, the questionnaire is tested for validity and reliability to ensure that it accurately measures the intended constructs and produces consistent results. The distribution of questionnaires is carried out both directly and online to facilitate wider reach and higher response rates among respondents.

The data sources in this study consist of primary and secondary data. Primary data are obtained directly from respondents through the completed questionnaires, reflecting their perceptions, experiences, and intentions regarding career choices. The respondents in this study are accounting students at Udayana University, including active students from the Class of 2022 as well as alumni from the Classes of 2020 and 2021. These groups are selected because they are considered to have sufficient knowledge and exposure to the accounting profession, making them relevant for assessing career interest. Secondary data are obtained from various sources such as academic literature, previous research studies, institutional reports, and official publications related to the accounting profession. These secondary data are used to support the theoretical framework, provide background information, and strengthen the discussion of research findings.

In terms of data types, this study primarily utilizes quantitative data in the form of numerical responses derived from the Likert-scale questionnaire. Each response is assigned a numerical value, allowing for statistical analysis of the relationships between variables. The data collected represent ordinal data that are treated as interval data for analytical purposes, enabling the application of parametric statistical techniques. Additionally, descriptive data related to respondents' characteristics such as academic status, cohort, and demographic information are also collected to provide an overview of the sample and support further analysis. These data help in understanding the profile of respondents and ensuring that the sample adequately represents the target population.

The sampling technique used in this study is purposive sampling, a non-probability sampling method in which respondents are selected based on specific criteria relevant to the research objectives. The criteria include being an active accounting student or an alumnus of the accounting program at Udayana University. This technique is chosen because it allows the researcher to focus on individuals who have sufficient understanding of the accounting profession and are therefore capable of providing meaningful responses. The total sample size in this study consists of 168

respondents, which is considered adequate for statistical analysis using multiple regression.

The data analysis technique employed in this study is multiple linear regression analysis, supported by several preliminary statistical tests. The analysis begins with descriptive statistics to summarize the characteristics of respondents and provide an overview of each variable. This is followed by classical assumption tests, including normality, multicollinearity, and heteroscedasticity tests, to ensure that the data meet the assumptions required for regression analysis. The normality test is conducted to determine whether the data are normally distributed, while the multicollinearity test examines the correlation among independent variables to ensure that there is no high interdependence. The heteroscedasticity test is used to assess whether the variance of residuals is constant across observations.

After confirming that the data meet the required assumptions, multiple linear regression analysis is conducted to examine the effect of independent variables on the dependent variable. The regression model is used to estimate the magnitude and direction of the relationships between variables. The F-test is performed to assess the overall feasibility of the model, indicating whether all independent variables simultaneously have a significant effect on career interest. The coefficient of determination ( $R^2$ ) is used to measure the proportion of variance in the dependent variable that can be explained by the independent variables. Additionally, the t-test is conducted to evaluate the significance of each independent variable individually, determining whether each variable has a statistically significant effect on career interest.

All statistical analyses in this study are performed using SPSS software, which facilitates accurate and efficient data processing. The use of SPSS allows for comprehensive analysis, including data validation, descriptive statistics, and hypothesis testing. Through these analytical procedures, the study aims to provide empirical evidence regarding the factors influencing accounting students' career interest in becoming public accountants. The results of the analysis are expected to offer insights into how internal and external factors shape career decisions, thereby contributing to both academic literature and practical applications in education and professional development.

## **RESULT AND DISCUSSION**

### **H1: The Influence of Adversity Intelligence on Career Interest**

The results of the study indicate that adversity intelligence has a significant but negative influence on accounting students' career interest in the public accounting profession, with a coefficient value of -0.362 and a significance level of 0.000. This finding indicates that the higher a student's level of adversity intelligence, the lower their interest in a career as a public accountant. Conceptually, adversity intelligence describes an individual's ability to deal with pressure, difficulties, and challenges. Within the Theory of Planned Behavior (TPB) framework, this variable is related to

perceived behavioral control, which is an individual's perception of their ability to perform a behavior. Students with high adversity intelligence tend to have good levels of self-control and high confidence in dealing with work pressures. However, this ability is also accompanied by a more realistic understanding of the consequences of career choices, including high work pressure, long working hours, and the professional demands of the public accounting profession.

Consequently, individuals with high adversity intelligence are not necessarily attracted to challenging jobs but tend to rationally evaluate the balance between job demands and benefits. From the perspective of Maslow's theory of needs, this situation indicates that students are not solely focused on their ability to face challenges (lower-level), but also consider higher-level needs such as job satisfaction, work-life balance, and self-actualization. Therefore, high-pressure professions may be considered less suitable for their preferences. This finding suggests that adversity quotient functions as a selective filter in career decision-making, rather than a driver of interest. This also adds to previous literature that tends to find positive effects, by demonstrating that the perceived context of work significantly determines the direction of this variable's influence.

## **H2 : The Influence of Career Motivation on Career Interest**

The results of the study showed that career motivation had no significant effect on students' career interests, with a coefficient value of -0.117 and a significance level of 0.095. Therefore, the hypothesis stating an influence was not proven. Career motivation essentially reflects an individual's internal drive to develop, achieve success, and improve their quality of life in the workplace. However, the results of this study indicate that this motivation is general and not specific to any particular profession, including public accounting.

From the TPB perspective, career motivation can be linked to attitude toward behavior, namely an individual's attitude toward an action. Even if students have a positive attitude toward career development, this does not automatically drive interest in a particular profession. This indicates that other factors are more dominant in influencing interest, such as perceptions of the work environment or economic benefits. From Maslow's theoretical perspective, career motivation is related to esteem needs and self-actualization. However, these needs are not always the top priority in career decision-making, especially for students in the early stages of career planning. They tend to consider more concrete factors such as job stability, financial security, and job security. Thus, these results indicate that career motivation does not have a determining power in shaping career interest in the public accounting profession, thus opening up the possibility of other more relevant variables.

### **H3 : The Influence of Economic Motivation on Career Interest**

Economic motivation has been shown to have a positive and significant influence on students' career interests, with a coefficient value of 0.210 and a significance level of 0.018. This indicates that the higher a student's economic motivation, the higher their interest in a career as a public accountant. Economic motivation reflects an individual's desire for adequate financial rewards, such as a high salary, guaranteed welfare, and future economic stability. The public accounting profession is perceived as one that fulfills these needs, making it a major attraction for students.

Within the TPB framework, economic motivation falls under the attitude toward behavior framework, where individuals evaluate a profession based on the benefits it offers. When financial benefits are valued highly, attitudes toward the profession become positive, increasing interest in choosing it. Meanwhile, in Maslow's theory, economic motivation is related to basic physiological needs and the need for safety. These needs are a top priority for individuals, especially in the early stages of a career. Therefore, professions that provide good financial security are more desirable. These results confirm that economic factors are one of the main determinants in the formation of students' career interests, while also strengthening the findings of previous research which showed the importance of compensation in choosing a profession.

### **H4 : The Effect of Professional Recognition on Career Interest**

The results of the study showed that professional recognition had no significant effect on students' career interest, with a coefficient value of -0.012 and a significance level of 0.888. This indicates that high or low perceptions of prestige or professional recognition did not influence students' interest in becoming public accountants. Professional recognition encompasses aspects such as social status, awards, and prestige derived from a profession. However, the results of the study indicate that these aspects were not the primary factors in students' career considerations.

From the TPB perspective, this variable is related to subjective norms, namely social pressure or influence from the surrounding environment. The insignificant effect of professional recognition indicates that students are not heavily influenced by social expectations in making career choices. They tend to be more independent and prioritize personal considerations. In Maslow's theory, professional recognition is included in the esteem needs. However, this need is not a top priority compared to other needs such as financial security and job security. This suggests that students are more pragmatic in choosing a career, focusing on more tangible and directly perceived aspects. Therefore, professional recognition cannot be used as a primary strategy to increase students' interest in the public accounting profession.

### **H5 : The Influence of Work Environment on Career Interest**

The work environment has been shown to have a positive and significant influence on students' career interests, with a coefficient value of 0.584 and a significance level of 0.000. This variable is the most dominant factor in the study. The work environment encompasses various aspects such as the work atmosphere, relationships between coworkers, organizational systems, work culture, and career development opportunities. The results show that the more positive students' perceptions of the work environment, the higher their interest in choosing the public accounting profession.

Within the TPB framework, the work environment is related to perceived behavioral control, which is an individual's perception of the ease or comfort of carrying out a job. A good work environment will increase positive perceptions of the profession, thereby encouraging career interest. Meanwhile, according to Maslow's theory, the work environment can fulfill various levels of needs, from security and social needs to esteem and self-actualization. A supportive and professional work environment provides a sense of comfort, increases self-confidence, and opens up opportunities for self-development. The dominant influence of the work environment indicates that students consider not only outcomes (such as salary) but also the process and work experience they will undergo. Therefore, organizations or public accounting firms need to pay attention to aspects of the work environment to attract the interest of prospective workers.

### **CONCLUSION**

This study concludes that career interest among accounting students at Udayana University in pursuing the public accounting profession is influenced by both internal and external factors. The findings reveal that adversity intelligence, economic motivation, and work environment have a positive and significant effect on students' career interest, indicating that resilience in facing challenges, expectations of financial rewards, and perceptions of a supportive work environment play important roles in shaping career decisions. Students who feel capable of handling professional pressures and who perceive attractive economic benefits and conducive working conditions are more likely to choose a career as a public accountant.

On the other hand, career motivation and professional recognition were found to have no significant effect on career interest. This suggests that intrinsic aspirations for career advancement and the perceived prestige of the profession alone are not sufficient to influence students' decisions. Overall, this study highlights the importance of strengthening both psychological readiness and external support factors to increase students' interest in the public accounting profession.

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