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## Analysis of Factors Affecting Accounting Students Interest in a Career as a Public Accountant

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### Abstrak

Tujuan penelitian ini adalah untuk menguji pengaruh faktor-faktor yang mempengaruhi minat mahasiswa akuntansi menjadi akuntan publik. Metode pengambilan sampel yang digunakan adalah sampling jenuh, dimana kuesioner disebarikan kepada mahasiswa akuntansi Universitas Advent Indonesia sehingga diperoleh 85 responden. Analisis data dilakukan dengan menggunakan alat statistik SPSS V26. Variabel yang digunakan dalam penelitian ini adalah kecerdasan emosional (X1), norma subjektif (X2), motivasi (X3), imbalance finansial (X4), dan minat belajar (Y). Temuan penelitian sebagai berikut: (1) Secara parsial kecerdasan emosional tidak berpengaruh terhadap minat belajar siswa. (2) Secara parsial norma subjektif tidak berpengaruh terhadap minat siswa. (3) Secara parsial motivasi berpengaruh terhadap minat siswa. (4) Secara parsial imbalance finansial tidak berpengaruh terhadap minat belajar siswa. Dengan demikian, dapat disimpulkan bahwa faktor-faktor tersebut secara bersama-sama tidak mempengaruhi minat mahasiswa menjadi akuntan publik.

Kata Kunci: *Faktor, Minat Mahasiswa, Akuntan Publik*

## Abstract

This purpose of this research is to examine the influence of factors affecting accounting students' interest in becoming a public accountant. The sampling method employed was saturation sampling, wherein questionnaires were distributed to accounting students at Advent Indonesia University, resulting in 85 respondents. Data analysis was conducted using the statistical tool SPSS V26. The variables used in this study are emotional intelligence (X1), subjective norms (X2), motivation (X3), financial rewards (X4), and student interest (Y). The research findings are as follows: (1) Partially, emotional intelligence does not influence students' interest. (2) Partially, subjective norms do not influence students' interest. (3) Partially, motivation influences students' interest. (4) Partially, financial rewards do not influence students' interest. Thus, it can be concluded that these factors, taken together, do not influence students' interest in becoming public accountants.

Keywords: *Factors, Students' Interest, Public Accountant*

## INTRODUCTION

In the era of digitalization, everything is progressing and developing, including the economic sector. From the number of businesses that are growing rapidly, causing a high level of competition. With this development, of course, it has an impact on the increasing number of jobs needed, one of which is for new graduates from accounting majors who have several special professions in their careers, one of which is as a public accountant. According to Indonesian Law No. 5 of 2011, the public accounting profession has a definition as a profession that provides services that can be used by the wider community to assist in making important decisions. Meanwhile, according to (Sia, 2022) public accountants are independent accountants who provide certain accounting services and receive payment for the services have provided. Minister of Finance Regulation No. 443 / KMK.01 / 2011 also explains that every public accountant is required to be a member of IAPI.

One of the problems in business is accounting scandals. One of them occurred in the annual financial of PT Garuda Indonesia (Persero) Tbk (GIAA) in 2018. Two of Garuda's commissioners, Chairul Tanjung and Dony Oskaria, believe that the financial statements are not in accordance with the Statement of Financial Accounting Standards (PSAK). According to them, it is estimated that Garuda Indonesia lost USD 244.95 million in 2018. However, compared to 2017's loss of USD 216.58 million, the financial statements only showed a net profit of USD 809.84 thousand. Following the investigation, Garuda Indonesia's auditor's license was suspended for 12 months and all directors of the GIAA-coded company were fined IDR 100 million. The violations committed are included in the severe category. With a case like this, of course, it not only tarnishes the reputation of the office concerned, but also tarnishes the public accounting profession. (Agustinus, 2019).

According to (Anggaraeni, 2023) In February 2023, the Ministry of Finance sent statistics to the Center for Financial Professional Development (PPPK) indicating that 1,464 public accountants were enrolled as active members in Indonesia. In the meantime, there are 472 Public Accounting Firms (KAP) in Indonesia. A person's interest in becoming a public accountant can be influenced by a number of factors, including motivation, subjective norms, emotional intelligence, financial benefits, and employment chances. Unfortunately, currently the public accountant career is still rarely in demand by young people and fresh graduates. the profession is quite risky and the income earned is still relatively minimal. In addition, the cause of low student interest is the professional certification process that is passed quite long and costs a lot of money. The Certified Public Accountant program is divided into several levels to deal with the liberation of the flow of auditors in the national and international arena.

In this study, the theory used is the theory of planned behavior, where behavior is not only influenced by individuals or groups, but there is also an influence from behavioral control, there are three determining factors in behavior, Expectancy theory is one part of the theory of motivation used in career selection and this study variables learning, financial rewards, professional recognition, and labor market considerations. The intelligent use of emotions by guiding our behavior and thinking when acting. Subjective norm is the social pressure that a person experiences to take action or behavior in order to be influenced by the views of others. According to Puspito et al., in (Dhewi & Hidayah, 2022) found positive results between emotional intelligence and course understanding. While according to (Sahara, 2014) emotional intelligence has no effect on course understanding.

Learning motivation is something that encourages, directs and moves someone to achieve maximum results. With the contradictory results between previous studies, therefore the study re-examined the effect of learning motivation with the dependent variable of accounting students' interest in a career as a public accountant. Research examining the career choices of accounting students has been carried out by various researchers. research conducted by (Hapsoro & Hendrik, 2018) The interest in a profession as a public accountant among accounting students is unaffected by gender. factors including academic aptitude, financial benefits, labor market concerns, and accounting standards greatly influence the decision to pursue a career as a public accountant.

Therefore, the researcher wishes to continue the research in order to get a more detailed picture or conclusion about the factors that can influence students' decisions to start a public accountant. The difference between this researcher and the previous

researcher lies in the population and sample, where in this study students majoring in accounting at Universitas Advent Indonesia in 2020-2023. The existence of interest in the research gap and the phenomenon of accounting in Indonesia is still small and the previous researchers still vary which encourages researchers to re-examine A public accountant's interest in becoming one, financial awards, learning motivation, subjective norms, emotional intelligence, and learning motivation were explored. Thus the researcher is interested in conducting research with the title "ANALYSIS OF FACTORS AFFECTING ACCOUNTING STUDENTS' INTEREST IN A CAREER AS A PUBLIC ACCOUNTANT".

## RESEARCH METHOD

### Research Design

This research uses quantitative methods. There is a causal relationship between variables that is an influence between the independent variable and the dependent variable. The independent variables to be examined in this study are emotional intelligence, subjective norms, motivation, and financial rewards while the dependent variable is the interest of accounting students in a career as a public accountant. The population to be studied is accounting students at Adventist University of Indonesia. The sample collection technique used a questionnaire. Eighty-five responders to the questionnaire served as samples for this investigation. A Likert scale is used in this study to measure the data. methods for gathering data via sending out questionnaires. Using SPSS V26, the following data analysis procedures were applied: multiple linear regression analysis, determination coefficient test, classical assumption test, validity test, reliability test, and descriptive statistical analysis.

### Variable Identification

Identification is an important first step in carrying out the research process. With identification, it can be known that there are differences in each object so that later it can be classified into certain groups. Generally, Two categories of variables may be found in a study: independent variables and independent variables that will affect changes in the dependent variable. Subjective norms, financial rewards, motivation, and emotional intelligence are the independent factors in this study. A variable that is affected by or results from the presence of an independent variable is referred to as the second dependent variable, or dependent variable. The interest of accounting students in a profession as a public accountant is the dependent variable in this study. (Priadana & Sunarsi, 2021).

## Population, Sample and Sampling Technique

The population is the total amount of participants in the study. Sugiyono defines a population as a group of persons or things with certain numbers and attributes chosen by researchers to be further investigated and from which conclusions would be drawn. (Priadana & Sunarsi, 2021). In this study, the population is all students majoring in accounting from Universitas Advent Indonesia level 1 to 4 batches 2020 - 2023.

Samples in research are used to make it easier for researchers to study the things to be studied basically the population is the total number so it is not possible for researchers to examine all of them simultaneously due to limited time, energy and funds spent. According to Riduwan in (Saputra, 2022) In this study, the samples used are emotional intelligence, subjective norms, motivation and appreciation.

The sampling technique is a technique used to take samples in the population used for research and the results of the study are applied to the population. Convenience sampling, which uses random people as samples for the study, is the method employed. Anyone who chances to meet someone might be included in the sample data. (Priadana & Sunarsi, 2021). The main factor is students majoring in accounting at Universitas Advent Indonesia from 2020 - 2023 levels 1 to 4.

## Research Instruments

According to Sukendra and Atmaja in (Saputra, 2022), Research instruments that can be used in quantitative research are by conducting direct interviews with sources, using observation sheets, using a multilevel measurement scale and the last is by using a questionnaire or questionnaire.

The instrument in this study uses a type of questionnaire that is distributed to students majoring in accounting at Adventist University of Indonesia from 2020-2023 levels 1 to 4, in which in the questionnaire there are several series of written statements that must be answered by respondents whose topics must be in accordance with the research being discussed. The variables discussed are emotional intelligence (X1), subjective norms (X2), motivation (X3), financial rewards (X4) and student interest (Y).

## Data Collection Technique

Researchers employ data collecting techniques as means to gather information, facts, and data from the field. In this study, a questionnaire-assisted method of data collecting was employed by googleform to shorten the time for data collection and also to minimize the funds spent. The steps taken by the researcher in collecting data, namely:

1. Determine the desired variables and indicators and then compile statements that have

been adapted to the topic of discussion.

2. Using the help of googleform to make it easier to obtain the desired number of data samples.
3. After the required number of samples is met, then the results of the answers from the respondents are tabulated in Microsoft Excel.

#### Data Management and Analysis

After the respondents' data is collected, it is processed to provide the intended study outcomes. Data analysis tools, specifically SPSS V26, were utilized to process the questionnaire results in this study. The data analysis included tests for validity, reliability, multiple linear regression, coefficient of determination, classical assumption, and hypothesis testing. This study uses a Likert scale to determine the scale of the questionnaire results, the researcher sets a score on each variable which later the results of the assessment are used to research whether influence each other or not.

#### Data Quality Testing

##### 1. Validity Test

One test to assess a measuring instrument's degree of accuracy and precision in assessing its measuring function is the validity test. (Ghozali, 2018). If the statements in a questionnaire are able to expose something that the questionnaire is measuring, then the questionnaire is considered legitimate. The data can be deemed genuine or invalid based on the findings of this validity test if:

- a) Significant value  $< 0.05$  then the hypothesis is accepted. This indicates that there is a relationship between the independent and dependent variables.
- b) Significant value  $> 0.05$  then the hypothesis is rejected. This indicates that there is no relationship between the independent and dependent variables.

##### 2. Reliability Test

A reliability test is a measurement instrument used to assess a questionnaire that serves as a proxy for the study variable. When the findings of a person's responses to assertions are consistently steady or constant when periodically reviewed, a questionnaire is considered dependable. Cronbach's Alpha with the significance used larger than 0.6 (Cronbach's Alpha  $> 0.6$ ) must be considered in order to assess the reliability of the data.

### 3. Normality Test

One test to find out if data may be distributed regularly or not is the normality test. In order to determine whether data is normally distributed or not, the normality test often employs the Kolmogorov-Smirnov nonparametric statistical test.

- a. Probability > 0.05: data is normally distributed.
- b. Probability < 0.05: data is not normally distributed.

### 4. Multiple Linear

is a test method used to determine whether or not two or more variables are linearly related. With four independent variables and one dependent variable, regression equation was employed in this study:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$$

Description:

Y = Dependent variable

X<sub>1</sub>, X<sub>2</sub>, X<sub>3</sub> dan X<sub>4</sub> = Independent variable

a = Constant

b = Regression coefficient (increase or decrease value)

e = Error

### 5. Determination Coefficient Test (R<sup>2</sup>)

One test used to gauge how well the model explains fluctuations in the dependent variable is the determination coefficient test. (Siagian & Sugiarto, 2006). When viewed from the R<sup>2</sup> value, if the value is large, the better the regression line formed, but on the contrary, if the value is small, the regression line formed is increasingly inaccurate in representing the observed data.

### 6. Hypothesis Testing

A test method called hypothesis testing is used to ascertain if the usage of the hypothesis is approved or denied once a choice has been made based on data processing. there are two main forms of hypothesis testing: partial tests (t test) and simultaneous tests (F test).

### 7. Simultaneous Test (F)

To find out if the independent variables individually or concurrently have an impact on the dependent variable, one test method is the simultaneous test, often known as the F test. To be able to say whether the two variables influence each other or not if meet the criteria:

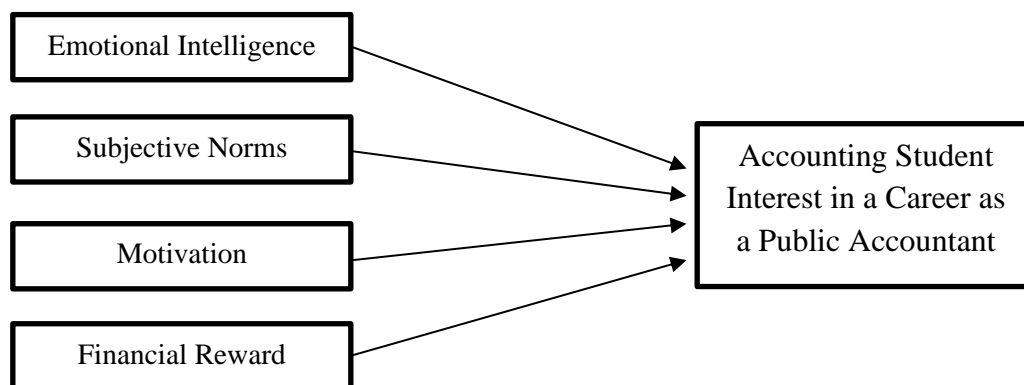
- a. The significance value is below 0.05 ( $\text{sig} < 0.05$ ) or  $F_{\text{count}} > F_{\text{table}}$  then  $H_0$  is rejected and  $H_a$  is accepted.
- b. The significance value is above 0.05 ( $\text{sig} > 0.05$ ) or  $F_{\text{count}} < F_{\text{table}}$  then  $H_0$  is accepted and  $H_a$  is rejected.

#### Partial Test (t)

An instrument for testing whether or not each independent variable has any effect on the dependent variable is the partial test. If an independent variable satisfies the following requirements, it can be said to have a partial influence on the dependent variable.

- a. The significance value is above 0.05 ( $\text{sig} > 0.05$ ) or  $t_{\text{count}} < t_{\text{table}}$  then  $H_0$  is accepted and  $H_a$  is rejected.
- b. The significance value is below 0.05 ( $\text{sig} < 0.05$ ) or  $t_{\text{count}} > t_{\text{table}}$  then  $H_0$  is rejected and  $H_a$  is accepted.

#### Frame of Mind



- H1: Emotional Intelligence has an effect on Accounting Students' Interest in a Career as a Public Accountant
- H2: Subjective Norms have an effect on Accounting Students' Interest in a Career as a Public Accountant
- H3: Motivation has an effect on Accounting Students' Interest in a Career as a Public Accountant
- H4: Financial Awards have an effect on Accounting Students' Interest in a Career as a Public Accountant

## RESULT AND DISCUSSION

### Overview of Subjects and Objects of Research

The subjects in this study were students majoring in accounting at Adventist University of Indonesia in 2020-2023. There are four (4) levels of students who receive and fill out the author's final research questionnaire and 85 participants have been obtained who have agreed to fill out the questionnaire. While the objects used in this study and used as variables are 5 objects, namely emotional intelligence, subjective normative, motivation, financial reward. In this study using a Likert scale from 1 to 5 where the number shows how strongly the respondent agrees or disagrees with the statement in the questionnaire.

### Description of Research Results

The following are the results of the descriptive data test of each variable:

Table 4.1 Statistical Descriptive Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
X1	85	9	34	22.87	3.882
X2	85	15	45	24.27	4.510
X3	85	6	30	12.25	4.062
X4	85	3	15	7.91	2.119
Y	85	6	30	15.18	5.027
Valid N (listwise)	85				

Source: Primary data processed, 2024

It is evident from the table above that data was taken from the descriptive test results, with a sample size of 85 samples for each variable. The emotional intelligence variable has a mean (average) value of 22.87 and a standard deviation of 3.882. The smallest value is 9 and the maximum value is 34. With a minimum value of 15 and a maximum value of 45, the subjective normative variable has an average value (mean) of 24.27 and a standard deviation of 4.510. The motivation variable has a mean value of 12.25 and a standard deviation of 4.062, with a minimum value of 6 and a maximum value of 30. The financial incentive variable has a mean value of 7.91 and a standard deviation of 2.110. Its minimum value is 3 and its highest value is 15. The student interest variable has a mean value of 15.18 and a standard deviation of 5.027. Its minimum value is 6 and its maximum value is 30.

## Demographic Description of Respondents

Respondents were Universitas Advent Indonesia accounting majors as samples for this study. Considering the answers to the survey that was completed, it is known that the respondent's characteristic data includes gender and education level. From the results of the data that has been obtained, it is known that the total respondents obtained are 85 people consisting of 34 (40%) men and 51 (60%) women and consisting of 4 levels of education, namely 8 (9.4%) level 1, 15 (17.6%) level 2, 12 (14.1%) level 3 and 50 (58.8%) level 4.

## Model Analysis and Hypothesis Proving

This study uses multiple linear regression analysis techniques to quantify the influence of two or more independent factors on a single dependent variable and anticipate the link between the independent variable and the dependent variable.

## Data Quality Test

### 1. Validity Test

Results of the validity test of the five variables with a total of 85 respondents:

Table 4.2 Validity Test Results of Emotional Hardiness

Variable	Indicator	Pearson Correlation	Sig. (2-tailed)	Description
<b>Intelligence Emotional (X1)</b>	X1.1	.308**	.004	Valid
	X1.2	.338**	.002	Valid
	X1.3	.468**	.000	Valid
	X1.4	.468**	.000	Valid
	X1.5	.559**	.000	Valid
	X1.6	.422**	.000	Valid
	X1.7	.345**	.001	Valid
	X1.8	.528**	.000	Valid
	X1.9	.573**	.000	Valid
<b>Subjective Norms (X2)</b>	X2.1	.562**	.000	Valid
	X2.2	.598**	.000	Valid
	X2.3	.542**	.000	Valid
	X2.4	.334**	.002	Valid
	X2.5	.691**	.000	Valid
	X2.6	.619**	.000	Valid
	X2.7	.475**	.000	Valid
	X2.8	.620**	.000	Valid
	X2.9	.533**	.000	Valid
<b>Motivation (X3)</b>	X3.1	.797**	.000	Valid
	X3.2	.748**	.000	Valid
	X3.3	.801**	.000	Valid
	X3.4	.708**	.000	Valid
	X3.5	.792**	.000	Valid
	X3.6	.593**	.000	Valid
<b>Financial Reward (X4)</b>	X4.1	.880**	.000	Valid
	X4.2	.885**	.000	Valid
	X4.3	.785**	.000	Valid
<b>Student Interest (Y)</b>	Y1	.793**	.000	Valid
	Y2	.869**	.000	Valid
	Y3	.888**	.000	Valid
	Y4	.849**	.000	Valid
	Y5	.870**	.000	Valid
	Y6	.877**	.000	Valid

According to Table 4.2, statement item related to the variables of motivation, emotional intelligence, subjective norms, financial rewards, and student interest has satisfied the validity requirements since the significance value  $> 0.05$ , allowing for the use of every statement item as research data.

## 2. Reliability Test

The reliability test of the variables in this study was processed with SPSS with the results:

Table 4.3 Reliability Test Results

Variable	<i>Cronbach's Alpha</i>	Alpha Standard	Description
Intelligence Emotional	.491	0.6	Reliabel
Subjective Norms	.709	0.6	Reliabel
Motivation	.832	0.6	Reliabel
Financial Reward	.808	0.6	Reliabel
Student Interest	.928	0.6	Reliabel

Table 4.3 indicates that the Cronbach's Alpha value for each of the five variables  $> 0.6$ , indicating that the data may be considered dependable for research purposes.

## Classical Assumption Test

### Normality Test

The results of the normality test with the Kolmogorov-Smirnov Test:

Table 4.4 Result of Normality Test  
**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
<b>N</b>		85
<b>Normal Parameters<sup>a,b</sup></b>	Mean	.0000000
	Std. Deviation	4.55533617
<b>Most Extreme Differences</b>	Absolute	.083
	Positive	.083
	Negative	-.058
<b>Kolmogorov-Smirnov Z</b>		.761
<b>Asymp. Sig. (2-tailed)</b>		.609

Source: Primary data processed, 2024

The residual significance value is 0.056, the significance level of  $> 0.05$  based on Table 4.4 of the normality test results. Since the significance value exceeds the significance level, it can be inferred that the residual value is normally distributed.

## Multiple Linear Regression Test

Table 4.5 Multiple Linear Regression Test Results

Model	B
(Constant)	1.394
Intelligence Emotional	.223
Subjective Norms	.135
Motivation	.314
Financial Reward	.199

Source: Primary data processed, 2024

According to the outcomes shown in table 4.5 above, the regression equation looks like this:

$$Y = 1.394 + 0.223 X_1 + 0.135 X_2 + 0.314 X_3 + 0.199 X_4$$

From the multiple linear regression equation model above, an explanation of the influence of each variable can be described as follows:

1. The constant value is 1.394, The variable of interest for accounting students interested in a future as a public accountant may be calculated as 1.394 units induced by other factors not utilized in this study, assuming all the independent variables used are 0 (unchanged).
2. The coefficient value of emotional intelligence of 0.223 indicates that if the emotional intelligence variable increases by one unit, the variable of interest in accounting students having a career as public accountants will increase by 0.223 units provided that other variables are constant.
3. The subjective norm coefficient value of 0.135 indicates that if the subjective norm variable increases by one unit, the accounting student interest variable in a career as a public accountant will increase by 0.135 units provided that the other variables are constant.
4. The accounting student's interest in a profession as a public accountant will grow by 0.314 units if the motivation variable increases by one unit, assuming that all other factors remain constant. This is indicated by the motivation coefficient value of 0.314.
5. The financial reward variable's coefficient value of 0.199 means that, assuming all other factors remain constant, accounting students' interest in pursuing a career as public accountants will rise by 0.199 units if the financial reward variable increases by one unit.

## Determinant Coefficient ( $R^2$ )

Table 4.6 Determinant Coefficient Test Results ( $R^2$ )

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.423 <sup>a</sup>	.179	.138	4.668

Based on Table 4.6, that the coefficient of determination is 0.179 or 17.9%, meaning that the amount of influence caused by the independent variable in this case explains showed just 17.9% of accounting students are interested in a career as public accountants, remaining 82.1% being affected by variables not included in this analysis.

## Hypothesis Test

### Simultaneous Test (F Test)

The following are the results of the simultaneous test (F test):

Table 4.7 Simultaneous Test (Uji F) Results

ANOVA <sup>a</sup>			
	Model	F	Sig.
<b>1</b>	Regression	4.352	.003 <sup>b</sup>
	Residual		
	Total		

Source: Primary data processed, 2024

Based on the test results in table 4.7 above, The independent factors concurrently have a substantial impact on accounting students' desire in a profession as public accountants, as indicated by the significance value of  $0.003 < 0.05$ . In addition, when viewed at the magnitude of  $F_{\text{count}}$  with a value of 4.352 which is compared to  $F_{\text{table}}$  whose value is 2.48, the result is  $F_{\text{count}} > F_{\text{table}}$  or  $4.352 > 2.48$ , that accounting students' desire in a profession as public accountants is positively impacted by the independent factors at the same time. it may be  $H_0$  is denied while  $H_1$  is approved.

### Partial Test (t Test)

The following are the results of the pasrial test (t test):

Table 4.8 Parsial Test (Uji t) Results

Variable	t	Sig.
Intelligence Emotional	1.644	.104
Subjective Norms	.956	.342
Motivation	2.378	.020

Financial Reward	.688	.493
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Based on the results in table 4.8, it can be explained that:

1. The emotional intelligence variable is more significant  $> 0.05$  significance level, with a value of 0.104. This demonstrates that students' interest in a profession as public accountants is unaffected by emotional intelligence. it may be said that H0 is approved whereas H1 is disapproved.
2. The subjective norm variable is more significant  $> 0.05$  significance level, with a value of 0.342. This demonstrates that accounting students' interest in a profession as public accountants is unaffected by subjective norms. it may be said that while H2 is rejected, H0 is accepted.
3. The motivation variable is less significant than the 0.05 significance criterion, with a value of 0.020. This demonstrates that accounting students' interest in a profession as public accountants is influenced by their level of motivation. it may be said that although H0 is rejected, H3 is accepted.
4. The financial reward variable is significant  $> 0.05$  significance criterion, with a value of 0.493. This demonstrates that financial incentives have little influence on accounting students' desire to become public accountants. Thus, it may be said that while H4 is rejected, H0 is accepted.

## Discussion

### The Influence of Emotional Intelligence on Accounting Students' Interest in Pursuing a Career as a Public Accountant

The findings of the partial testing that emotional intelligence has no discernible impact on accounting students' desire to become public accountants. which show a significance value of  $0.104 > 0.05$ , demonstrate this. it may be said that H0 is approved and H1 is disapproved. it from the data analysis that emotional intelligence has little impact on accounting students' motivation in pursuing a career in public accounting. This is supported by respondents' answers, with the majority expressing disagreement and neutrality towards several statements in the indicators, particularly regarding the ability to recognize, assess, and understand oneself and others in their surroundings.

Currently, there are many individuals who are capable of understanding and knowing themselves as well as others around them. This is driven by a strong desire to understand the needs and desires of oneself. Therefore, based on the statements in the questionnaire, concluded that emotional intelligence is not the primary factor that can influence a decision in choosing a specialization.

## The Influence of Subjective Norms on Accounting Students' Interest in Pursuing a Career as a Public Accountant

Partial testing findings suggest that the desire of accounting students in becoming public accountants is not greatly influenced by subjective standards. which show a significance value of  $0.342 > 0.05$ , demonstrate this. it may be said that H0 is approved and H2 is disapproved. it concluded from the data analysis that subjective norms have little impact on accounting students' motivation in pursuing a career as public accountants. This is supported by respondents' answers, with the majority expressing disagreement and neutrality towards several statements in the indicators, particularly regarding accepting advice from the surrounding environment and the feedback received during their education in the accounting department.

According to some students, the perception or views of the surrounding environment are not the main factors that can influence their own decisions in choosing desires or goals. This is determining decisions for oneself is solely based on personal will, desire, and belief in that decision. Thus, others do not fully influence the decisions made by the individual themselves.

## The Influence of Motivation on Accounting Students' Interest in Pursuing a Career as a Public Accountant

The partial testing findings clearly show that accounting students' interest in pursuing a profession as public accountants is greatly influenced by motivation. which show a significance value of  $0.020 < 0.05$ , clearly demonstrate this, that H3 is accepted while H0 is refused. concluded from the data analysis that motivation has an impact on accounting students' desire in pursuing a career as public accountants. This is supported by respondents' answers, with the majority strongly agreeing with statements in the indicators, particularly those related to the willingness to progress and the ability to take initiative and act effectively. Additionally, motivation is a form of inner drive and strength from oneself and those around them to act optimistically and believe that are capable and effective in facing failure.

## The Influence of Financial Rewards on Accounting Students' Interest in Pursuing a Career as a Public Accountant

Partial testing findings clearly show that financial incentives have no discernible effect on accounting students' desire to become public accountants. show a significance value of

0.493 > 0.05, support this. it may be said that H0 is approved and H4 is disapproved. concluded from the data analysis that financial incentives have little impact on accounting students' desire to become public accountants. This is supported by respondents' answers, with the majority expressing neutrality towards statements regarding high initial salaries. For some fresh graduates, financial rewards are not considered a primary factor when seeking employment. Instead, many of them view such jobs as stepping stones to further their careers and gain work experience. Consequently, for some fresh graduates, financial rewards are not the main consideration. Currently, many accounting graduates prefer working outside the public accounting sector, such as in government agencies, due to benefits such as allowances and retirement funds.

## CONCLUSION

Based on the above research findings, it can be concluded:

1. Advent Indonesia University accounting students' motivation in becoming public accountants is negatively impacted by emotional intelligence.
2. Advent Indonesia University accounting students' desire to work as public accountants is negatively impacted by subjective standards.
3. Advent Indonesia University accounting students' desire to work as public accountants is positively impacted by motivation.
4. Advent Indonesia University accounting students' desire to become public accountants is negatively impacted by monetary awards.
5. With the exception of motivation, the study's components had no discernible impact on Advent Indonesia University accounting students' desire in becoming public accountants.

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