

## Moderation of *Financial Reward* on Career Interest in Becoming a Public Accountant



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**ABSTRACT:** The aim of this research is to empirically test the effect of self-efficacy, job market considerations, and parental effect as well as the existence of financial rewards in moderating these effects on career interest in becoming a public accountant. The population in this study were active undergraduate students of Accounting study program semester 7 at the Faculty of Economics and Business, Udayana University and Undiknas Denpasar, totaling 477 people. The sample in this study used the convenience sampling method totaling 218 samples. Collecting data in this study used a questionnaire, then the data was analyzed using structural equation modelling with SmartPLS 3.0. This research found that the higher the self-efficacy that students have and the job market considerations of a career, the higher the student's interest in choosing a career as a public accountant. The greater the effect of parents in providing advice and support, the higher the interest in becoming a public accountant. Financial rewards strengthen student interest because they serve as motivation to earn a decent income to meet life's needs.

**KEYWORDS:** self-efficacy, job market, parental, interest, financial

### INTRODUCTION

Public accountants as external parties are required to have *Certified Public Accountant* (CPA) professional certification to prove individual competence which includes theoretical knowledge in the fields required by a public accountant to carry out his duties. In order to get this title, individuals must take a public accountant certification exam which has long stages so that it requires a long time span (Salmiah and Afriany, 2020). The public accounting profession when compared to corporate accountants is indeed much better because most accounting undergraduate students believe that professional accountants will have better career opportunities, be internationally recognized, and be well paid by employers (Samsuri *et al.*, 2016). But even so, the public accounting profession is not the main choice of accounting students for a career. According to Welly *et al.* (2022) the interest of accounting students to pursue a career as a public accountant is still relatively low.

This low interest in the public accounting profession is not proportional to the number of accounting study program enthusiasts. The number of people interested in accounting study programs in Indonesia is quite high. This is evidenced by the number of examinees who chose the accounting study program when taking the entrance exam to college. In addition, accounting study programs are also among the top 12 most popular study programs. Even at UTBK SBMPTN in 2022, accounting study programs are among the top four most popular study programs in the social and legal fields ([www.gramedia.com](http://www.gramedia.com)). Therefore, it is necessary to increase the interest of the younger generation for this public accounting profession, considering that the younger generation is the next generation who has great opportunities and opportunities to become a public accountant.

Interest refers to the level of curiosity or attention a person has towards something. Meiryani *et al.*, (2020) say that interest is a source of motivation that encourages people to do what they want. Interest can cause people to be active in doing something that interests them. When someone has an interest in an object, they will tend to pay more attention or feel happy with the object (Arif *et al.*, 2020). Someone who has an interest feels like wanting to know more, learn and prove further, so interest is very functional for humans because it can guide a person to achieve his life goals. Interest in career choice is related to *Theory of Planned Behavior*. Based on *Theory of Planned Behavior*, there are three things that can predict a person's intention in influencing behavior. The behavior referred to in this study is a person's behavior in choosing a career. In *Theory of Planned Behavior*, which is a development of *Theory of Reasoned Action*, it is stated that intentions can be predicted from three forming elements, namely attitudes, subjective norms, and perceived behavioral control (Ajzen, 1991).

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Previous research conducted by Wen *et al.*, (2018) found that job market considerations, high *turnover*, inability to travel greatly effect students' interest in a career as a public accountant. Furthermore, research by Dewi (2020) by exploring student interest in taking the *Certified Public Accountant (CPA)* exam with a *Theory of Planned Behavior (TPB)* point of view shows that career motivation, market considerations, self-efficacy effect this interest. Research by Wirianti *et al.*, (2021) found that the characteristics of external motivation and knowledge of the public accounting profession have an effect on the choice of accounting students to pursue a public accounting career. Research by Gunawan and Yuliati (2019) found that self-efficacy has a positive effect on interest in becoming a public accountant, but not expectations, which have a negative effect on interest. Meanwhile, according to Schoenfeld *et al.*, (2017) interest in becoming a public accountant is effect by self-efficacy and expectations of the results obtained.

Labor market considerations are one of the factors that a person considers when choosing and determining a job. Damayanti (2020) explains that labor market considerations are a person's opinion about whether the job is good or bad, because each job has different opportunities and opportunities. Professions that have a broad job market will be more attractive than professions with a smaller job market (Febriansyah, 2021). The professional accountant profession is still rare in Indonesia, this is a new opportunity for the younger generation. The need for the public accounting profession in the future has a huge opportunity seen from the development of the economic sector (Kurniyawati and Listyowati, 2021). The government has established a new policy for the financial sector through the ratification of the Financial Sector Development and Strengthening Law (P2SK Law) signed by President Joko Widodo on January 12, 2023. The hope is that the P2SK Law will be able to attract the interest of the younger generation to try out the profession as an official and certified public accountant.

The great opportunity for the public accountant profession is also due to the existence of various laws that require audits by public accountants, such as: Capital Market Law, BUMN Law, Limited Liability Company Law, General Election Law, Local Government Law, and many more laws that require the role of public accountants. The results of research by Hapsoro and Tresnadya (2018) show that labor market considerations have a positive effect on student interest in a career as a public accountant. Students consider the public accounting profession a profession that has bright prospects in the future. This is reinforced by research conducted by Kainde *et al.* (2022) and Dewi and Pravitasari's research (2022) which states that labor market considerations affect interest in becoming a public accountant. However, Assiddiqi's research (2020) shows that labor market considerations have no effect on accounting students' interest in choosing a career as a public accountant.

Another factor that can support interest in becoming a public accountant is the effect of parents (parental effect). The effect of parents can reflect one form of subjective norms from the Theory of Planned Behavior. Parents are the closest people to a person and always want the best for their child's life. Sometimes the achievements obtained by a child cannot be separated from the effect and support of parents. The relationship between parents and children greatly effects the career that their children will take (Hermawan and Tyas, 2019). The effect of parents is the background of their parents' work and parents have an effect on their children to choose a career in the same field (Arnita, 2018). This is because parents are figures who become examples for their children, including when children are already familiar with the world and want to choose a career for their future, the child will also make their parents' success an example (Febriansyah, 2021). Likewise with students, the effect of parents will be able to make students interested in working as public accountants. As research conducted by Febriansyah (2021) and Hanifah *et al.* (2022) shows that parental effect partially has a positive and significant effect on accounting students' interest in becoming public accountants for accounting students. However, it is different from the results of research by Gultom and Safrida (2018) which say that parental effect has no effect on career choice as a public accountant.

## LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Individual confidence is closely related to the knowledge they have. Knowledge is useful for increasing students' self-confidence in their ability to become professional public accountants. Accounting students will be given a basic auditing as a provision in improving their competence as prospective public accountants. The role of educators in higher education is also important in fostering students' interest in becoming accountants (Ghani *et al.*, 2019). This can be done by implementing a creative teaching and learning environment to attract students' interest and ensure that accounting knowledge can be delivered effectively. This self-efficacy is also very important in facing the long, difficult, and lengthy public accountant professional exam process. So when someone does not pass the exam, they are still confident that they can pass the exam and will study better for the next exam. In a study conducted by Hutami (2022) which showed that self-efficacy has a positive effect on career interest as a public accountant. These results are also supported by Dewi's research (2020) which states that Self-Efficacy has a positive and significant effect on the interest of Undiknas Denpasar accounting students to take the CPA exam. This means that the higher the self-efficacy of an individual, the higher their interest in becoming a public accountant.

H1 : Self-Efficacy has a positive effect on career interest in becoming a public accountant

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The availability of employment is one consideration to motivate someone in determining what type of work or profession the individual will pursue in the future. The public accounting profession provides very good job opportunities related to the still minimal number of public accountants in Indonesia, especially in Bali to meet domestic needs. The need for public accounting services is increasing, because more and more companies currently need public accountants to conduct audits or to review their financial reports. Thus, the better the existing labor market considerations, the higher the interest of accounting students in becoming public accountants. Kainde (2022) shows that labor market considerations effect the interest in becoming a public accountant. These results are also supported by Siregar and Siregar (2020). Karina et al., (2020) stated that in the view of students, the public accounting profession can provide job security or is not easily affected by cases of termination of employment so that this will affect their interest in becoming a public accountant.

H2: Labour market considerations have a positive effect on career interest in becoming a public accountant

The theoretical basis related to the parental effect variable in the Theory of Planned Behavior explains that one of the factors that effects behavioral intentions is subjective norms. Subjective norms are social pressures felt when someone does or does not do something. In this norm, there is a normative belief regarding the importance of the perception of people who are considered important to him in making decisions. So in this case it is possible for a child to emulate the success of others, in this case parents. They use the opinions or input of parents as a consideration in making decisions. Febriansyah (2021) and Hanifah et al. (2022) which shows that parental effect partially has a positive and significant effect on the interest of accounting students as public accountants for accounting students. This means that the better the parental effect given, the higher the individual's career interest in becoming a public accountant.

H3: Parental effect has a positive effect on career interest in becoming a public accountant

A person's belief in an interest can be effect by other motivating factors. A person's interest in a career can be effect by financial rewards. This is because the purpose of a person's work is certainly to expect rewards to meet their living needs. In practice, public accountants do not only audit one company, but usually two or more companies at one time. So the more companies that use the services of public accountants, the more rewards they will receive. Based on this, financial rewards can be said to be a tool to motivate someone in the form of compensation in the form of money, bonuses, allowances, pension funds given for having contributed to the company for their work, having skills and performance in helping the organization or company to achieve its goals (Amalia et al., 2021). Prianthara et al. (2020) and Arthasari and Putra (2022) in their research stated that financial rewards have a positive and significant effect on the desire to have a career as a public accountant. Therefore, with self-efficacy in a person supported by high financial rewards, it can increase a person's career interest in becoming a public accountant.

H4: Financial rewards strengthen the effect of self-efficacy on career interest in becoming a public accountant.

Job security is one of the main considerations for someone in choosing a career and the career chosen can last for a long time, because the career is expected not to be a temporary career, but must be able to continue until someone retires. When a career has high job opportunities, someone tends to be more interested in that career, as is the case with the public accounting profession which currently has great opportunities for the younger generation. As in the research results of Siregar and Siregar (2020), Kainde (2022), and Ramadhayanti et al., (2021) showed that labor market considerations have a significant effect on interest in a career as a public accountant. However, there were inconsistent results in Assiddiqi's (2020) research which showed that the results of labor market considerations did not affect the interest of accounting students in choosing a career as a public accountant. In addition, research by Rofikah and Norsain (2022) also showed that labor market considerations had a negative and insignificant effect. The existence of high career opportunities in a job, of course, cannot be separated from the effect of financial rewards, because financial rewards can motivate individuals to achieve their goals so that when there are opportunities and motivations in the form of financial rewards, individual interest will increase. So the better the labor market considerations of a job that is supported by high financial rewards, the higher a person's interest in that career.

H5: Financial rewards strengthen the effect of labor market considerations on career interest in becoming a public accountant

Parental effect is the effect of parents to provide advice or opinions on something. Parents' opinions are very likely to effect their children in making decisions. Sometimes the child's confusion and inability to choose difficult choices makes parents moved to direct their children. In terms of a child's career, the parents' career background and their parents' hopes for their child's future career are one of the effects on their career choices. The theoretical basis related to the parental effect variable in the Theory of Planned Behavior explains that one of the factors that effects behavioral intentions is subjective norms. Subjective norms are social pressures that are felt when someone does or does not do something. In this norm, there is a normative belief related to the importance of the perception of people who are considered important to him in making decisions. So in this case it is possible for a child to emulate the success of others, in this case parents. Like the research conducted by Febriansyah (2021) and Hanifah et al. (2022) which shows that parental effect has a positive and significant effect on the interest of accounting students as public

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accountants for accounting students. However, it is different from the results of the study by Gultom and Safrida (2018) which stated that parental effect has no effect on choosing a career as a public accountant.

The involvement and interaction of parents with adolescents has a positive and negative impact on career decision making. Positive interactions between parents and adolescents will form safe emotional support for adolescents (Wibowo and Wimbari, 2019). Parents certainly want the best career for their children, as well as the income that will be received from that career. In addition to the career background of the parents, financial rewards can be a motivation or support from parents in children's interest in choosing a career. Based on research conducted by Hapsoro and Tresnadya (2018), it was stated that financial rewards have a significant positive effect on students' interest in pursuing a career as a public accountant. So the better the parental effect on a career supported by high financial rewards, the higher the interest of a person to become a public accountant.

H6: Financial rewards strengthen the effect of financial rewards on career interest to become a public accountant

## METHODS

The scope of this study is the relationship between self-efficacy, labor market considerations, and parental effect on career interest in becoming a public accountant with financial reward as a moderating variable. The choice of career interest in becoming a public accountant as one of the research variables considering the low interest of individuals to become public accountants. In fact, the public accounting profession is increasingly needed because of the law that requires entities to be audited to be able to assess the fairness of an entity's financial statements so as to create financial statements that are accountable and transparent so that they can be used as a basis for decision making. The sampling technique used Convenience sampling technique, where the determination of this sample considers the willingness of respondents to participate in the study. Although based on the willingness of respondents to participate, there are criteria that must be met by students to become respondents in the study. The criteria in question are: undergraduate students majoring in accounting in semester 7. The reason for using these sample criteria is because active students of the S1 Accounting study program who have entered semester 7 are final year students who are expected to have determined the career they want to pursue after completing their undergraduate education.

The data collection method used in this study is the observation method using a questionnaire as a data collection instrument. All research hypotheses were tested using Structural Equation Modeling (SEM) with the help of the SmartPLS v.3.0 computer program.

## RESULT AND DISCUSSION

Structural model evaluation results (inner model)

Inner model testing is done by looking at the R-square value which is a goodness of fit model test. The coefficient of determination ( $R^2$ ) is used to assess how much the effect of the endogenous construct is effect by the exogenous construct. An R Square value of 0.75 indicates that the model is strong, an R Square value of 0.50 indicates that the model is moderate, and an R Square value of 0.25 indicates that the model is weak (Hair et al, 2017).

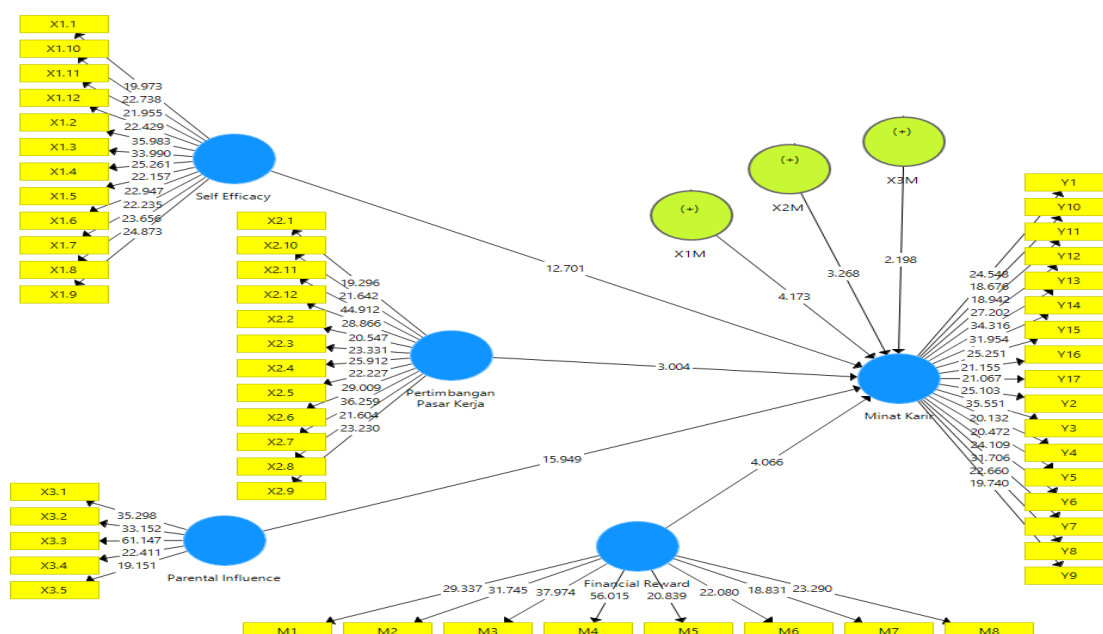


Figure 1. Model Research

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The R-square value is used to determine how much (percentage) the effect of exogenous variables on endogenous variables, the range of R-square values is 0-1, if the R-square value approaches zero, the weaker the effect of exogenous variables on endogenous variables, conversely if it approaches one, the stronger the effect of exogenous variables on endogenous variables.

**Table 1. R Square Values**

	R Square
Y (Career interest in becoming a public accountant)	0.780

Primary Data, 2024

Based on the data presented in Table 1, it can be explained that the R Square value for the variable of career interest in becoming a public accountant is 0.780, which means that this research model is strong or 78 percent of the variation in career interest in becoming a public accountant is effect by self-efficacy, labor market considerations, parental effect, and financial rewards, while the remaining 22 percent is effect by other factors not included in the model.

### Hypothesis test results (bootstrapping)

The bootstrapping procedure produces a t-statistic value for each relationship path used to test the hypothesis. The t-statistic value obtained will then be compared with the t-table value, and for research using a 95% confidence level or an acceptable error rate of  $\alpha = 5\%$  has a t-table value of 1.96. If the t-statistic value is smaller than the t-table (t-statistic < 1.96) then  $H_0$  is accepted and  $H_a$  is rejected, whereas if the t-statistic value is greater than the t-table (t-statistic > 1.96) then  $H_0$  is rejected and  $H_a$  is accepted (Ghozali, I. & Latan, 2015)

**Table 2. Hypothesis Test Results**

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
<b>M -&gt; Y</b>	0.640	0.593	0.157	4,066	<b>0.000</b>
<b>X1 -&gt; Y</b>	1.032	1.012	0.081	12.701	<b>0.000</b>
<b>X1.M -&gt; Y</b>	0.643	0.603	0.154	4.173	<b>0.000</b>
<b>X2 -&gt; Y</b>	0.249	0.224	0.083	3.004	<b>0.003</b>
<b>X2.M -&gt; Y</b>	0.181	0.163	0.055	3.268	<b>0.001</b>
<b>X3 -&gt; Y</b>	0.293	0.293	0.018	15.949	<b>0.000</b>
<b>X3.M -&gt; Y</b>	0.017	0.018	0.008	2.198	<b>0.028</b>

Primary Data, 2024

Hypothesis testing on the effect of Self Efficacy on Career Interest to become a public accountant produces a correlation coefficient value (Original Sample) of 1.032. The t Statistics value obtained is 12.701 which is greater than 1.96 with a p value of 0.000 < 0.05, so the effect of Self Efficacy on Career Interest to become a public accountant is significant. Thus, hypothesis 1 (H1) which states that Self Efficacy has a positive and significant effect on Career Interest to become a public accountant is accepted or in other words, the higher the self-efficacy possessed by accounting students, the higher their interest in pursuing a career as a public accountant.

Hypothesis testing on the effect of Job Market Considerations on Career Interest to become a public accountant produces a correlation coefficient value (Original Sample) of 0.249. The t Statistics value obtained is 3.004 which is greater than 1.96 with a p value of 0.003 < 0.05, so the effect of Job Market Considerations on Career Interest to become a public accountant is significant. Thus, hypothesis 2 (H\_2) which states that Job market considerations have a positive and significant effect on Career interest in becoming a public accountant is accepted or in other words, the higher the job market considerations, the higher the interest of accounting students in becoming public accountants.

Hypothesis testing on the effect of Parental effect on Career interest in becoming a public accountant produces a correlation coefficient value (Original Sample) of 0.293. The t Statistics value obtained is 15.949, the value is greater than 1.96 with a p value of 0.000 < 0.05, so the effect of Parental effect on Career interest in becoming a public accountant is significant. Thus, hypothesis 3 (H3) which states that Parental effect has a positive and significant effect on Career interest in becoming a public accountant is accepted.



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Hypothesis testing on the effect of the interaction variable Self Efficacy with Financial Reward (X1.M) on Career interest to become a public accountant produces a correlation coefficient value (Original Sample) of 0.643. The t Statistics value obtained is 4.173 (> t-critical 1.96) with a p value of 0.000 <0.05, then the effect of the interaction variable Self Efficacy with Financial Reward (X1.M) on Career interest to become a public accountant is significant. Thus, hypothesis 4 (H4) which states that Financial Reward strengthens the effect of Self Efficacy on Career interest to become a public accountant is accepted.

Hypothesis testing on the effect of the interaction variable Labor market considerations with Financial Reward (X2.M) on Career interest to become a public accountant produces a correlation coefficient value (Original Sample) of 0.181. The t Statistics value obtained was 3.268 (> t-critical 1.96) with a p value of 0.001 <0.05, so the effect of the interaction variable of Job market considerations with Financial Rewards (X2.M) on Career interest to become a public accountant is significant. Thus, hypothesis 5 (H5) which states that Financial Rewards strengthen the effect of Job market considerations on Career interest to become a public accountant is accepted.

Hypothesis testing on the effect of the interaction variable of Parental effect with Financial Rewards (X3.M) on Career interest to become a public accountant produces a correlation coefficient value (Original Sample) of 0.017. The t Statistics value obtained was 2.198 (> t-critical 1.96) with a p value of 0.028 <0.05, so the effect of the interaction variable of Parental effect with Financial Rewards (X3.M) on Career interest to become a public accountant is significant. Thus, hypothesis 6 (H6) which states that Financial Rewards strengthen the effect of Parental effect on career interest in becoming a public accountant is accepted.

## CONCLUSION

Self-efficacy, job market considerations, and parental effect have an effect on accounting students' career interest in becoming public accountants, as well as financial rewards which are used as motivation in moderating interest in choosing a career. The results of this study indicate that accounting students' interest in choosing a career as a public accountant is high when accounting students have high self-efficacy, high job market considerations and also high parental effect. External factors that can strengthen this effect are fair and appropriate financial rewards that motivate accounting students to increase their interest in the public accounting profession.

This study supports the Theory of Planned Behavior and Motivation Theory as well as several previous studies. The Theory of Planned Behavior explains the causes of behavior. According to TPB, behavioral interest is determined by three main determinants, namely attitudes, subjective norms, and perceived behavioral control. Providing financial rewards can motivate someone to work to meet their living needs.

### Managerial Implication

This study has practical implications that are expected to be able to provide support for the causes of someone's interest in choosing a career as a public accountant. This research can also be utilized by accounting students, IAPI, and Udayana University and Denpasar National Education University to increase students' interest in becoming public accountants in Indonesia. The Indonesian Institute of Public Accountants (IAPI) should be able to provide socialization to accounting students regarding the description of the public accountant profession to motivate accounting students to increase their interest in becoming public accountants by taking the certification exam which is a requirement for the profession.

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