

The Influence Of Perception, Motivation And Financial Rewards On Accounting Students' Career Interest In Become Public Accountants

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Abstract

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This study aims to determine the influence of perception, career motivation, and financial rewards on accounting students' career interest in becoming Public Accountants at the University of Muhammadiyah Palopo. This study uses a quantitative method to analyze the relationship between the independent and dependent variables. The sampling technique uses the Slovin formula. The results show that career motivation and financial rewards have a significant effect on accounting students' career interest in becoming Public Accountants, while perception does not have a significant effect on accounting students' career interest in becoming Public Accountants. These findings indicate that motivational factors and financial incentives play an important role in attracting accounting students' career interest in becoming Public Accountants. This study provides insights that can be used in developing educational strategies and policies for the accounting profession, particularly in shaping students' interest in the Public Accounting profession.

INTRODUCTION

Globally, the public accounting profession has long played a crucial role in maintaining financial transparency and accountability. This profession not only supports the continuity of business operations but also provides protection against fraud risks that can threaten economic stability. In the early 2000s, major scandals such as those at Enron and WorldCom in the United States exposed significant weaknesses in accounting and auditing oversight systems. These events triggered major reforms, including the enactment of the Sarbanes-Oxley Act (2002), which tightened regulations and required public accountants to be more proactive in detecting and preventing fraud. However, the number of individuals choosing a career path as a public accountant has actually declined in many countries, including the United States, the United Kingdom, and Japan. This decline is due to the perception that the profession is high-pressure, involves long hours, and involves a complex certification process.(Caron, 2023)As a result, many accounting graduates choose other fields such as corporate finance or technology, which are considered more promising in terms of work-life balance and compensation.

In Indonesia, similar problems are occurring at an increasingly alarming scale. Financial fraud is a crucial issue affecting various sectors, both public and private. This fraud generally occurs due to weak internal control systems, lack of oversight, and abuse of authority or power within organizations.(Antong et al., 2023)The Supreme Audit Agency (BPK) has repeatedly reported cases of financial statement manipulation that have harmed the national economy. In this context, Public Accountants play a vital role in ensuring transparency and preventing fraud. However, the Indonesian Institute of Certified Public Accountants (IAPI) notes that the number of certified Public Accountants in Indonesia is still far from sufficient to meet market demand. This imbalance occurs due to the low interest of accounting students in pursuing careers as Public

Accountants. Although the number of accounting graduates in Indonesia continues to increase annually, only a small percentage are interested in this profession.

Table 1. Development of the Public Accounting Profession in Indonesia 2018-2023

Year	Number of Public Accountants	Ascension
2018	1,418	-
2019	1,435	17
2020	1,453	18
2021	1,454	1
2022	1,480	26
2023	1,468	-12

(Source : ppp.kemenkeu.go.id 2023.)

Although the data shows that the number of The number of public accountants has increased annually, but this growth remains minimal. This reflects the low interest in careers as public accountants. Between 2018 and 2023, the number of Public Accountants in Indonesia fluctuated significantly. In 2018, there were 1,418 Public Accountants. This number increased to 1,435 in 2019, with the addition of 17 accountants. The following year, 2020, the number of Public Accountants increased again to 1,453, an increase of 18 accountants. However, in 2021, the number of Public Accountants increased only slightly, by one accountant, bringing the total to 1,454. 2022 saw a further increase, with the addition of 26 accountants, bringing the total number of Public Accountants to 1,480. However, in 2023, the number of Public Accountants decreased by 12 accountants, bringing the total to 1,468. This data demonstrates that, despite several years of positive growth, the overall number of Public Accountants in Indonesia remained unstable and fluctuating throughout the period.(Aulia et al., 2024).

Factors causing low interest in accounting students have been identified through various studies. Erawati & TS, (2024)stated that the lengthy certification process is a major obstacle. To become a Public Accountant, students must complete a 3–7-year undergraduate degree, followed by a 9–24-month Professional Accounting Education (PPAk). Afterward, they must take certification exams such as the Certified Public Accountant (CPA) and apply for a license from the Ministry of Finance, which takes up to 4 months. This complexity leads students to choose other professions that offer a faster career path. Furthermore, financial rewards, perceived as less competitive than those of other professions, also influence their decision.

Besides administrative aspects, negative perceptions of the work environment also pose a barrier. High pressure, irregular working hours, and the need to constantly update skills are factors frequently cited in student surveys. Riyanti et al., (2023)Research shows that students tend to have a negative perception of this profession due to a crisis of confidence triggered by fraud scandals in the accounting sector. On the other hand, intrinsic motivation, such as a desire to contribute to financial transparency, has been shown to encourage some students to choose this profession. Research by Elviadmi et al., (2022)shows that students with strong intrinsic motivation are more likely to be interested in becoming Public Accountants, even though they are aware of the challenges they will face.

Other research on students' interest in pursuing a career as a Public Accountant shows that various factors influence their decisions. In a study conducted by Ariyani & Jaeni (2022), it was found that the work environment, financial rewards, social values, and job market considerations had a significant positive influence on students' interest in choosing a career as a Public Accountant. In addition, other research by Hasanah (2023), underscoring the importance of job market considerations and financial rewards, which significantly influence students' interest in pursuing a career as a public accountant. This crisis of confidence can impact students' perceptions of the public accounting profession, making understanding the factors that drive their interest increasingly crucial. However, studies simultaneously examining the relationship between perception, career motivation, and financial rewards on accounting students' interest in becoming public accountants are rare, particularly in a local context like Muhammadiyah University of Palopo. This gap is a significant reason for further research.

With the minimal interest in a career among accounting students in choosing the profession of Public Accountant, the author raised the title "The Influence of Perception, Career Motivation, and Financial Rewards on the Career Interest of Accounting Students to Become Public Accountants" at the Muhammadiyah University of Palopo which aims to measure how much influence these factors have in encouraging students' interest in pursuing a career as a Public Accountant.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Expectancy Theory (Expectancy Theory)

The Expectancy Theory, proposed by Victor Vroom (1964), explains that individuals will be motivated to make decisions if they believe that effort will result in good performance, which will then be followed by valuable outcomes for them. This approach involves three main components: expectancy, the link between performance and outcomes (instrumentality), and the value of those outcomes (valence), which together shape individual motivation (Dahrani & Sohiro, 2024). In the context of accounting students considering a career as a public accountant, Expectancy Theory explains their thought processes: students will assess the likelihood of success if they put in the effort, how clear the link between performance and the promised outcome is, and the extent to which rewards, including financial rewards, are personally meaningful to them. A study by Januarti and Chariri (2019) revealed that financial rewards are a significant motivator for students choosing a career in public accounting, due to the prospect of higher salaries compared to private accounting. Furthermore, cross-national research on accounting students' career choices indicates that their perceptions of rewards, the work environment, and professional recognition also influence their interest in becoming a public accountant. Meanwhile, research by Syaipudin et al. (2025) found that intrinsic motivation, driven by interests, personal abilities, and ethical values, is a key factor in career choice, although financial factors also play a role. Furthermore, Umi Sulistiyanti and colleagues (2022) stated that professional perceptions and career expectations positively influence students' interest in choosing a particular professional path. Thus, Expectancy Theory serves as a relevant theoretical framework for explaining how perceptions, career motivation, and financial rewards collectively shape accounting students' interest in pursuing a career as a public accountant.

Career Interests

Interest is a psychological state that reflects a person's attraction to a particular object or activity, which is deemed relevant to their needs or desires (Idris et al., 2020). In the context of

accounting students, interest in a career as a public accountant often arises when they feel the profession aligns with their goals, values, and hopes for the future. When someone is interested in a field, they tend to show a drive to explore, learn, and strive to achieve a position in that field (Sari, 2023). Interest also does not stand alone but is influenced by various factors. One of these is perception, namely how students view the public accounting profession, both in terms of job prospects, level of difficulty, and social image. A positive perception of this profession can strengthen interest, because students feel the role is important, challenging, and aligned with their personal capabilities.

Furthermore, career motivation is a crucial factor driving individuals to choose and pursue a career path. Students who possess internal drives, such as the desire to develop, gain professional experience, and achieve success in accounting, are more likely to demonstrate a strong interest in becoming public accountants. This motivation strengthens their involvement in relevant academic and non-academic activities. Financial rewards also contribute significantly to growing interest. Incentives in the form of salary, benefits, and economic stability within the public accounting profession are often attractive to students. When they perceive that their efforts and competence in this field can be materially rewarded, they become more motivated to pursue the profession. Consistent with Kusumawardani (2022), interest in this study was measured using three main indicators: personal interest, situational interest, and psychologically driven interest. These three factors interact with students' perceptions, motivations, and financial rewards, thus shaping their inclination to choose a career as a public accountant.

Perceptions of the Public Accounting Profession

According to Akbar et al (2024) Perception is a cognitive process used by individuals to understand and interpret information from their environment. Etymologically, the word perception comes from the Latin "perception" or "percipio," which means the act of understanding, recognizing, and interpreting sensory information. This process aims to create an image and provide understanding of the environment. (Santi et al., 2021) In a career context, perception plays a crucial role in determining one's attitude toward a particular profession, including Public Accounting. Accounting students' perceptions of the Public Accounting profession can be shaped by several factors, such as personal experience, information gained during the learning process, the influence of social media content, and the influence of their social and family environment. The indicators used in the perception variable regarding the Public Accounting profession used by (Kusumawardani, 2022) namely, the intrinsic value of the job, job market considerations, and the advantages/disadvantages of the Public Accounting profession.

Research conducted by Fitriawati (2023) and Hudiyani et al (2020) found that perceptions of public accountants had a positive and significant influence on students' career interests. This means that there is a direct relationship between student perceptions and their career interests in becoming public accountants.

H1: Perception influences accounting students' career interest in becoming Public Accountants.

Career Motivation

Career is a person's ability or expertise in a particular field which is measured by his work experience and can make a significant contribution to the organization. (Rahayu et al., 2021). Whereas Lukman et al (2024) defines career motivation as an individual's drive to improve their

skills and abilities in pursuing a career. The potential for career advancement often occurs due to increased competence. Every individual has a strong desire to advance in their career, because this is often accompanied by better material and non-material benefits. Career motivation serves as a driver for someone to improve their skills and the drive to get a job with a better position. For students, this motivation is an important factor in determining their involvement in a career in the millennial era, where competition to achieve a good career is increasingly fierce. According to Lukman & Nata (2024) the indicators for the career motivation variable are broad job opportunities, long-term and guaranteed career goals and opportunities for promotion.

Previous research has shown that career motivation significantly influences students' interest in choosing a profession. Research conducted by Sari & Nugroho (2022) found that students with high career motivation were more likely to choose professions that ensure long-term career stability and development. Similar findings were obtained in research conducted by Putri et al. (2023), which showed that career motivation factors, such as job prospects and a clear career path, play a role in shaping students' interest in pursuing a career in accounting.

H2: Career Motivation influences accounting students' career interest in becoming Public Accountants.

Financial Rewards

Setiawan (2024) Financial rewards are defined as monetary compensation given as compensation for services, energy, or effort provided by a person in an employment relationship. This is a form of appreciation for beneficial and significant contributions in carrying out agreed-upon tasks. When choosing a job as a Public Accountant, prospective employees generally consider factors such as salary, wages, and incentives earned from their work, which are collectively referred to as financial rewards (Syarief et al., 2024). According to Kusumawardani (2022) the indicators used in this study for the financial reward variable are a good starting salary, good long-term earnings, opportunities for a higher standard of living, and a substantial salary. Previous research has shown that financial rewards significantly influence a person's decision to choose a profession. A study conducted by Pratama & Lestari (2021) found that attractive compensation was a major factor in accounting graduates' decisions to pursue careers as public accountants. Similarly, research conducted by Nugroho et al. (2023) showed that accounting students are more likely to choose professions that offer financial stability and high income prospects. Similar results were also found by Rachmawati (2022), who stated that the size of the starting salary and the potential for long-term income increases are factors influencing students' interest in pursuing a career in the accounting profession.

H3: Financial rewards have an impact on accounting students' career interest in becoming Public Accountants.

Conceptual Framework

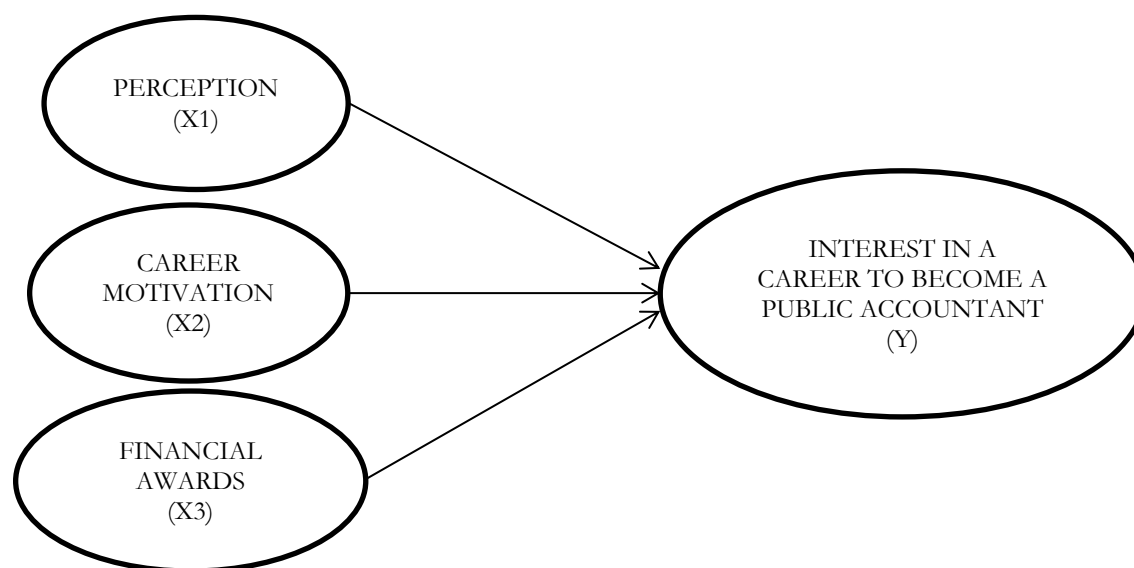


Figure 1. Conceptual Framework

METHODS

This study employed a quantitative analysis method. Primary data were collected through an online questionnaire distributed to students in the Accounting Study Program at Muhammadiyah University of Palopo using Google Forms. The questionnaire contained statements related to perceptions, career motivation, financial rewards, and career interest in becoming a Public Accountant, using a Likert scale of 1-5. The population of this study was 145 active undergraduate Accounting students at Muhammadiyah University of Palopo, regular A, from semesters 6 to 8, from the classes of 2021 and 2022. Of the various formulas available, this study used the Slovin formula with a 5% error tolerance level to obtain a sample that could represent the population. The resulting sample size was 106 students.

The collected data were analyzed using SPSS software version 25. Data analysis was carried out quantitatively through several stages, namely data quality testing which includes validity and reliability tests, classical assumption tests consisting of normality tests, multicollinearity tests, and heteroscedasticity tests, and hypothesis testing using multiple linear regression analysis to determine the effect of perception, career motivation, and financial rewards on accounting students' interest in becoming Public Accountants. Hypothesis testing was carried out through t-tests to determine the effect of independent variables partially and F-tests to determine the effect simultaneously.

RESULTS AND DISCUSSION

Data Quality Test

Data quality testing is carried out through validity and reliability tests.

Validity Test

The research instrument is declared valid if the $r \text{ value}_{\text{count}} > r_{\text{table}}$, with $df \ r_{\text{table}} = 104$ ($N - 2 = 106 - 2$) and a sig. value of 5% or 0.196. The results of the validity test show that all statements in the variables of Perception, Career Motivation, Financial Rewards, and Career Interest of

Accounting Students to Become Public Accountants have an r value of r_{count} greater than 0.196, so all instruments are valid.

Reliability Test

Reliability testing was conducted using Cronbach's Alpha, where the instrument is declared reliable if the value is > 0.60 . The results of the reliability test are as follows:

Table 2. Reliability Test Results

Variables	Cronbach's Alpha	Information
Perception (X1)	0.718	Reliable
Career Motivation (X2)	0.775	Reliable
Financial Rewards (X3)	0.727	Reliable
Career Interests (Y)	0.872	Reliable

Source: Results of SPSS 25 data processing, 2025

Based on the results in the table above, all variables show a Cronbach's Alpha value > 0.60 , so it is concluded that the instrument is considered reliable and can be used as data in this study.

Classical Assumption Test

Table 3. Results of the Classical Assumption Test

Statistical Test	Method	Test Results	Decision Criteria	Conclusion
Normality	Kolmogorov-Smirnov	Asymp. Sig. (2-tailed) : .200c,d	Data is normal if the p-value is > 0.05	Normally distributed data
Multicollinearity	VIF & Tolerance	Perception (X1) = 0.642 & 1.557 Career Motivation (X2) = 0.533 & 1.875 Financial Rewards (X3) = 0.488 & 2.049	VIF < 10 & Tolerance > 0.1	There is no multicollinearity
Heteroscedasticity	Uji Park	Perception=0.818 Career motivation=0.059 Award Financial=0.418	p-value > 0.05	There is no heteroscedasticity
Autocorrelation	Durbin-Watson (DW)	Du 1.7420 $< 2.197 < 4$ - Du 2.2580 or Durbin Watson Value = 2.002 (close to 2)	Du $< Dw < 4$ -Du or Dw is close to 2	No autocorrelation occurs.

Source :Results SPSS 25 data processing,

Based on the normality table above, it can be concluded that the results of the normality test using the One-Sample Kolmogorov-Smirnov Test show an Asymp. Sig. (2-tailed) value of 0.200. The value obtained is greater than the normality test criterion of 0.05, which means there is insufficient evidence to reject the null hypothesis. Therefore, it can be concluded that the residual data is normally distributed.

The results of the multicollinearity test above indicate that the three independent variables, namely Perception, Career Motivation, and Financial Rewards, have a Tolerance value greater than 0.1. The VIF value of both independent variables is less than 10, so it can be concluded that this regression model does not experience multicollinearity.

Based on the table above, the Park test results show that the significance values for all three independent variables are all greater than 0.05, except for Career Motivation (0.059), which is approaching the critical limit. Based on the decision criteria ($p\text{-value} > 0.05$), it can be concluded that this regression model does not experience heteroscedasticity problems.

The Durbin-Watson autocorrelation test results show that $dw = 2.197$, $du = 1.742$, and $4 - du = 4 - 1.742 = 2.258$, or close to 2, which means there is no autocorrelation. Thus, the assumption of residual independence is met, so the regression estimation results can be considered valid and free from bias due to autocorrelation.

Hypothesis Testing

Table 4. Multiple Linear Regression Test Results

$Y = \alpha + b_1X_1 + b_2X_2 + b_3X_3$				
	Coefficient	t-count	Sig.(p-value)	Information
(Constant)	4,805	3,461	0.001	
Perception	0.043	0.679	0.499	Not Significant
Career motivation	0.226	3,954	0.000	Significant
Financial Rewards	0.523	8,255	0.000	Significant
R-Square 0.726				
Adjusted R-squared 0.718				
F-Value 90,211				
p - Value (F test) 0.000b				

Source: Results of SPSS 25 data processing, 2025

Based on each coefficient value of the multiple linear regression test above, it can be interpreted as follows:

The constant value obtained is 4.805. This shows that if all independent variables including Perception (X1), Career Motivation (X2), and Financial Rewards (X3) have a value of 0 (constant), then the dependent variable has a value of 4.805.

- The coefficient on the Perception variable (X1) is 0.043, indicating that if there is an increase in the value of the Perception variable by 1 point, it will increase the career interest of accounting students to become Public Accountants by 0.043.
- Mark The coefficient on the Career Motivation variable is 0.226, it is explained that if there is an increase in the value of the Career Motivation variable by 1 point, it will increase the career interest of accounting students to become Public Accountants by 0.226.
- Mark The coefficient on the Financial Rewards variable is 0.523, it is explained that if there is an increase in the value of the Financial Rewards variable by 1 point, it will increase the career interest of accounting students to become Public Accountants by 0.523.

The test results above have an R value of 0.726, indicating a strong relationship between Perception, Career Motivation and Financial Rewards on Accounting Students' Career Interest in Becoming Public Accountants, because the correlation value is in the range of 0.60–0.79, which indicates a strong category correlation. The Adjusted R-Square value is 0.718. This means that the influence given by each independent variable on the dependent variable is 71.8% while the remaining 28.2% is influenced by other variables not used in this study.

The results of the significance value test for Perception (X1) on accounting students' career interest in becoming Public Accountants (Y) are $0.499 > 0.05$. The t-count value is $0.764 > t\text{-table}$ of 1.985. So it can be concluded that H1 is rejected, meaning that the Perception variable does not have a significant influence on the variable of accounting students' career interest in becoming

Public Accountants. The significance value for Career Motivation (X2) on accounting students' career interest in becoming Public Accountants (Y) is $0.000 < 0.05$. The t-count value is $4.189 > t$ -table of 1.985. So it can be concluded that H2 is accepted, meaning that the Career Motivation variable has a positive influence on the variable of accounting students' career interest in becoming Public Accountants. The significance value for Financial Rewards (X3) on accounting students' career interest in becoming Public Accountants (Y) is $0.000 < 0.05$. The calculated t-value is $8.071 > t$ -table of 1.985. Therefore, it can be concluded that H3 is accepted, meaning that the Financial Rewards variable has a positive influence on the career interest variable of accounting students to become Public Accountants.

DISCUSSION

The Influence of Perceptions about the Public Accounting Profession on Accounting Students' Career Interest in Becoming Public Accountants

The results of this study indicate that perception does not significantly influence accounting students' career interest in becoming Public Accountants. Although students have certain views about this profession, these views do not appear to be strong enough to be the primary determinant in their career decisions. This indicates that perceptions of the Public Accounting profession, in terms of its image, roles, and responsibilities, have not yet become a dominant consideration for most students. One possible cause is students' limited understanding of the profession as a whole. When perceptions are formed solely based on general information or are not supported by direct experience, such as internships or involvement in professional activities, these perceptions tend to be weak and do not have a significant impact on career decisions.

These findings can be explained through the perspective of Expectancy Theory proposed by Vroom (1964). This theory states that a person will be motivated to take action if they believe that their efforts will result in good performance, and that this performance will bring certain expected benefits. In the context of this study, it can be said that although students have a positive perception of the Public Accounting profession, the belief that their efforts in pursuing this career path will provide real benefits has not been firmly established. When perceptions are not accompanied by strong motivation or a clear picture of the results to be achieved, interest does not develop optimally. This shows that perception alone is not enough to form career interest if it is not supported by other factors such as intrinsic motivation, accurate career information, and a deep understanding of the world of work.

This situation illustrates the need for efforts from educational institutions and professional organizations to bridge the gap in students' understanding of the public accounting profession. Formal education, seminars, training, and structured internship programs can provide hands-on experience that helps students develop more realistic perceptions. When students have real-world experience or a more comprehensive understanding of the challenges and opportunities in this profession, their perceptions are likely to evolve and have a greater influence on their career interests.

On the other hand, although the perception variable did not show a significant relationship in this study, this does not mean it is completely irrelevant. It is possible that students are more influenced by external factors that are perceived as more tangible and have a direct impact, such

as salary levels, job availability, career paths, and work-life balance. If these factors appear more promising in other professional paths for example, management accounting, internal auditors, or financial analysts then students may prefer those paths over becoming a public accountant (Fitriawati, 2023). This finding aligns with the research of Idris et al. (2023), which also stated that perception had no significant effect on students' career interest. However, this result contradicts the findings of Hudiyani et al. (2020), which found that perception had a significant influence. This difference reflects that perception is strongly influenced by experience, social context, and the information received by students, so its impact on career interest can vary between individuals and environments.

The Influence of Career Motivation on Accounting Students' Career Interest in Becoming Public Accountants

The research results show that career motivation significantly influences accounting students' career interest in becoming public accountants. This finding indicates that career motivation is a significant factor in students' decision-making process when choosing a professional path. This motivation does not exist in isolation, but is formed through various experiences and encouragement they experience during their education. Some students are driven by the desire to develop in their chosen field, earn a decent income, or pursue career opportunities they deem promising. Furthermore, involvement in supportive academic activities, such as joining professional organizations, attending seminars, or engaging in direct discussions with professionals, also strengthens this motivation.

The surrounding environment also plays a significant role. Family support, guidance from lecturers, and peer influence often provide additional encouragement for students to seriously pursue a particular professional path (Sari & Nugroho, 2022). Furthermore, other external factors, such as the availability of extensive job opportunities and professional certification, also add value in increasing student motivation (Lukman & Nata, 2024). Those who perceive the Public Accounting profession as having a clear career path and a certain prestige value tend to be more motivated to make it a future choice.

These findings provide important insights for educational institutions, particularly accounting study programs. By providing applicable and relevant learning, providing access to internships, and offering activities that connect students with the professional world, educational institutions can help strengthen students' career motivation from an early age. The richer students' experiences with public accounting practices, the more likely they are to develop an interest and passion for pursuing the profession. Furthermore, public accounting firms can also view these findings as an opportunity. A supportive work environment for career development, ongoing training, and a work-life balance are all factors that can enhance the profession's appeal to aspiring young accountants (Putri et al., 2023).

When linked to the Expectancy Theory proposed by Victor H. Vroom, these findings appear to align. In this theory, a person's motivation is formed from the belief that effort will result in good performance (expectancy), that this performance will produce certain results (instrumentality), and that these results have value or meaning for the individual (valence) (Mufidta, 2024). Students who are highly motivated tend to see that their efforts during college such as studying, organizing, and developing skills will lead them to desired outcomes, such as decent employment, career advancement, and professional recognition. In other words, their hopes for

the future are the primary driving force behind their interest in pursuing a career as a Public Accountant.

This finding aligns with research by Rafliis and Rasyada (2023), which states that career motivation is a significant factor influencing students' interest in becoming public accountants. However, not all studies show the same results. Nugroho and Setiawan (2023), for example, found that career motivation was not the primary factor in determining student interest, but rather other aspects such as time flexibility, a comfortable work environment, and work-life balance. These differing findings demonstrate that career decisions are highly dependent on each individual's background, personal values, and expectations. Motivation, while significant in many cases, must be viewed within a broader context and not as a single entity.

The Influence of Financial Rewards on Accounting Students' Career Interest in Becoming Public Accountants

The results of this study indicate that financial rewards significantly influence accounting students' career interest in becoming Public Accountants. This finding suggests that economic considerations are a significant determining factor in students' career choices. In a competitive workforce, financial rewards are often the primary attraction, especially for students planning their professional futures. For most accounting students, the profession of Public Accountant is viewed as promising in terms of compensation, especially after obtaining professional certification such as the Certified Public Accountant (CPA), which can enhance bargaining power in the job market (Nirmala & Elvira, 2024).

Interest in this profession stems not only from the expectation of a stable income, but also from the hope of long-term well-being. Students in the career planning phase generally begin to consider personal financial goals, such as building assets, contributing to the family economy, or achieving stability. In this context, financial rewards are not merely nominal amounts, but rather symbols of success and the achievement of a better life (Candraning & Muhammad, 2017). However, it cannot be denied that a person's motivation in choosing a profession can also be influenced by various other factors, such as the work environment, a clear career path, and a balance between work and life.

However, in this study, financial rewards emerged as the most dominant factor compared to other factors. This reinforces the understanding that students tend to consider the tangible benefits they can obtain relatively soon after graduation. Therefore, educational institutions play a crucial role in helping students understand the potential careers in public accounting, including information about salaries, incentives, and available development opportunities. Similarly, public accounting firms can use these findings as a basis for designing more attractive recruitment strategies, for example by offering competitive remuneration systems and structured career paths (Nugroho et al., 2023).

While compensation is a primary attraction, career sustainability shouldn't be overlooked. A rewarding work experience, opportunities for continued development, and a supportive work environment are other factors that contribute to maintaining long-term enthusiasm and loyalty. In other words, students should not focus solely on financial aspects, but also consider the balance between income and the quality of their work life.

From the perspective of Victor Vroom's Expectancy Theory, this finding is understandable. This theory states that individuals will be motivated to choose a course of action if they believe their efforts will yield desired results. In this case, accounting students believe that

diligent study, completion of their education, and certification will increase their chances of receiving adequate compensation. This belief underpins their interest in the profession of Public Accountant.

This finding aligns with research by Fitriawati (2023), which states that accounting students tend to choose professions with competitive and stable income prospects. However, not all studies show similar results. Kusumawardani (2022), for example, found that for some students, work experience is prioritized over starting salary, particularly for those who view careers as long-term processes that emphasize learning and self-development in the early stages. This difference suggests that career decisions are strongly influenced by each individual's values and priorities, as well as the environmental context in which they grow and learn.

CONCLUSION

This study examines the influence of Perception, Career Motivation, and Financial Rewards on the career interest of accounting students at the University of Muhammadiyah Palopo to become public accountants. The results show that perception does not have a significant influence on career interest, indicating that students' views about this profession are not yet strong enough to directly influence their career decisions. In contrast, career motivation and financial rewards have a positive and significant influence, confirming that students are more likely to choose the profession of Public Accountant if they have a strong career drive and perceive attractive financial compensation.

These findings indicate that motivational factors and financial compensation play a significant role in attracting accounting students to become public accountants, and this has implications for accounting education and the profession. Practically, this research can help educational institutions increase student motivation through an applicable curriculum, optimizing programs relevant to the public accounting profession, and conducting seminars discussing career paths that can help students visualize the long-term prospects of this profession. Furthermore, accounting organizations can consider increasing financial incentives and providing clearer career development paths to attract prospective public accountants. Theoretically, this research contributes to understanding the psychological and economic factors that influence accounting students' career choices and can serve as a reference for further research with other relevant variables.

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