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Audit Knowledge, Self-Efficacy, and Career Motivation on Career Interest as a Public Accountant with Job Market Perception as a Moderating Variable

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Abstract

Although public accountants play a strategic role in maintaining financial transparency in Indonesia, their number is limited to around 2000 active people in the middle of KAP increasing from 472 in 2023 to 500 in 2026. This study analyzes the influence of audit knowledge, self-efficacy, and career motivation on accounting students' interest in pursuing a career as a public accountant with job market perception as a moderator, using an associative quantitative approach and Partial Least Squares (PLS-SEM) survey method. The population of accounting students at private universities in Lamongan Regency taking auditing courses was purposively sampled as many as 108 students (minimum fifth semester) through a five-point Likert scale questionnaire analyzed with SmartPLS 4.0 including descriptive statistics, validity/reliability tests, and bootstrapping. The results show that career motivation has a significant effect on career interest (β=0.494, p=0.004, t=2.920), while audit knowledge (β=0.150, p=0.222), self-efficacy (β=0.159, p=0.329), job market perception (β=0.056, p=0.692), and the moderating effect is not significant, the model explains 76.4% of the variance (R^2=0.764). Universities need to increase career motivation through special programs to encourage public accounting interest.

INTRODUCTION

The public accounting profession plays a strategic role in maintaining transparency and accountability in financial reporting. Through audit services, public accountants provide assurance that financial statements are presented fairly and free from material misstatement, thereby enhancing the credibility of the information for investors, creditors, the government, and the public.(Arda, 2024; Wahyuni et al., 2024)In Indonesia, public accountants must have a license from the Ministry of Finance and work through a Public Accounting Firm (KAP), with technical competence, independence, integrity, and compliance with standards and codes of ethics.(Aurelia & Pangaribuan, 2025)Although the number of public accountants is gradually increasing, this growth remains limited compared to market demand. Data from the Ministry of Finance's Public Accountants (PPPK) shows that the number of active public accountants is around <2,000, with public accounting firms (KAP) continuing to grow from 472 in 2023 to around 500 in 2026. This situation emphasizes the importance of increasing the interest of the younger generation, particularly accounting students, in pursuing careers as public accountants.(Prastyatini & Kaleka, 2025).

Students' career choices are fundamentally influenced by various factors, both internal and external. One internal factor suspected of influencing interest in a career as a public accountant is

audit knowledge. Audit knowledge reflects students' understanding of audit concepts, procedures, and practices acquired during their studies at university. Students with sound audit knowledge tend to better understand the responsibilities and challenges of the public accounting profession, thus increasing their interest in pursuing the profession.(Wirianti et al., 2021). In addition to audit knowledge, psychological factors such as self-efficacy also play a role in influencing individual career decisions. Self-efficacy reflects a person's belief in their ability to complete tasks and face various challenges. In the context of the public accounting profession, which demands precision, analytical skills, and the ability to work under pressure, a high level of self-efficacy can increase students' confidence in choosing a career in that field (Prastyatini & Kaleka, 2025). Furthermore, career motivation is also an important factor that drives individuals to achieve their professional goals, whether in the form of a desire for financial rewards, professional recognition, or the opportunity to develop personal competencies.(Ulma, n.d.). In addition to internal factors, external factors also influence students' interest in choosing a career. One external factor frequently studied in career choice research is perception of the job market. Job market perception relates to an individual's views regarding job opportunities, job stability, and career prospects within a profession. Students who have a positive perception of job opportunities in public accounting tend to have a higher interest in choosing that profession.(Amalia & Bakhtiar, 2024).

Various previous studies have shown mixed results regarding the factors influencing students' interest in pursuing a career as a public accountant.(Amalia & Bakhtiar, 2024)found that academic ability and job market considerations influence students' interest in choosing a career as a public accountant.(Purwandika & Putri, 2025)emphasizes the importance of the work environment and career prospects in influencing student decisions. Meanwhile, research(Syaipudin et al., 2025)shows that intrinsic motivation plays an important role in determining students' career choices in accounting. However, other research shows that job market considerations do not always have a significant influence on students' career interests.(Kotte et al., 2024). The difference in findings indicates a research gap, because most previous studies still place these factors as independent variables without considering variables that can strengthen or weaken the relationship between variables.

Based on the above description, this study aims to analyze the influence of audit knowledge, self-efficacy, and career motivation on career interest as a public accountant, with job market perception as a moderating variable. The results are expected to contribute to the literature on accounting students' career choices and provide a more comprehensive understanding of the factors influencing career interest as a public accountant.

THEORY AND HYPOTHESIS DEVELOPMENT

Theory of Planned Behavior

Theory of Planned Behavior(TPB) which was put forward by(Ajzen, 2020).states that an individual's intention or interest in performing a behavior is influenced by three components: attitude toward behavior, subjective norm, and perceived behavioral control. In a career context, student interest is formed from a rational evaluation of professional opportunities, confidence in one's own abilities, and internal drive to achieve career goals.In addition, the concept of Social Cognitive Theory put forward by(Schunk & DiBenedetto, 2020) emphasizes that self-efficacy, or an individual's belief in their own abilities, influences behavioral decisions and career choices. Individuals with high self-efficacy tend to be more confident in facing work challenges and are braver in choosing professions that require high competence. From the perspective of educational

economics, the Human Capital Theory proposed by(Grugulis, 2024)explains that individuals develop knowledge and skills as an investment to increase their value in the job market. Knowledge, competence, and professional motivation constitute human capital that can enhance future career opportunities. Based on these three theories, audit knowledge, self-efficacy, and career motivation are seen as important factors influencing students' interest in choosing the public accounting profession.

Audit Knowledge

Audit knowledge is an individual's understanding of the concepts, standards, procedures, and audit practices used in the financial statement audit process. This knowledge includes an understanding of auditing standards, audit evidence collection techniques, audit risk evaluation, and the auditor's professional responsibility to maintain transparency and accountability in financial statements. An understanding of audit principles and practices serves as the basis for auditors to produce quality audit opinions and maintain the credibility of an organization's financial information.(Kenswary & Rapina, 2025)Auditing knowledge is generally acquired through academic learning processes, such as auditing courses, audit practicums, and professional training related to the public accounting profession. This learning process aims to equip students with both the conceptual understanding and practical skills necessary for conducting audits. A good understanding of audit practices can increase students' awareness of the audit profession's strategic role in maintaining the credibility of financial statements and supporting organizational transparency and accountability.(Dewanti & Anggraini, 2024)From the perspective of the Theory of Planned Behavior, an individual's knowledge of a profession can shape a positive attitude because the individual becomes more aware of the characteristics of the job, career prospects, and challenges inherent in that profession. The higher a person's level of understanding of a profession, the greater their tendency to be interested in choosing that profession. In line with this, research conducted by(Juliasih & Mimba, 2024)shows that students' understanding of the public accounting profession and professional skills can increase students' interest in pursuing a career as a public accountant. Research by(Meikhati et al., 2025)also found that professional competence and accounting literacy contribute to students' career readiness in accounting and auditing. In addition, research by(Ratily Pakpahan & Nikmah, 2024)found that improving accounting competency, digital literacy, and career adaptability also positively impacted students' job readiness for the professional world, including the audit profession. Based on this description, it can be concluded that the higher a student's level of auditing knowledge, the greater their interest in pursuing a career as a public accountant.

H1: Audit knowledge has a positive influence on accounting students' interest in pursuing a career as a public accountant.

Self-Efficacy

*Self-efficacy*Self-efficacy is an individual's belief in their ability to perform certain tasks and achieve desired goals. This concept explains how individuals assess their capacity to face challenges and complete a task. This belief in self-efficacy is an important psychological factor that influences an individual's behavior, motivation, and decisions in various aspects of life, including education and career.(Kwarteng & Servoh, 2024)Individuals with high levels of self-efficacy tend to have greater confidence in facing work challenges and are more willing to make career decisions that require high levels of competence. Conversely, individuals with low self-efficacy tend to feel less

confident in their abilities and therefore prefer jobs perceived as less difficult.(Falah & Sarianti, 2025; Suyanto et al., 2024)In the context of the public accounting profession, which demands precision, analytical skills, and high levels of professional responsibility, strong self-efficacy can increase students' confidence in navigating the complexities of audit work and choosing a career as a public accountant. Several previous studies have also shown that self-efficacy plays a significant role in shaping accounting students' career orientation.(Al-Hattami, 2025)shows that self-efficacy contributes to students' work readiness in facing technological changes and the demands of modern professions. In addition, research by(Fachruddin et al., 2025)found that self-confidence influences students' career intentions in the accounting field. Similar findings were also shown by(Isnaini Anniswati Rosyida et al., 2024) which states that self-efficacy has a positive influence on students' interest in determining career choices in the field of accounting. Based on this description, it can be concluded that the higher the level of self-efficacy that students have, the greater the students' interest in pursuing a career as a public accountant.

H2: Self-efficacy has a positive influence on accounting students' interest in pursuing a career as a public accountant.

Career Motivation

Career motivation is an internal or external drive that drives individuals to achieve specific career goals, such as professional achievement, competency development, job stability, or financial rewards. In career behavior studies, motivation is viewed as a psychological factor that influences an individual's decision to choose a job and the level of effort they expend to achieve those goals.(Rosida & Rochmawati, 2024)Students with high career motivation tend to be more active in preparing themselves to enter the world of work, developing competencies, broadening their professional horizons, and having a stronger commitment in determining their professional choices.(Ariyani & Jaeni, 2022)The public accounting profession offers extensive career development opportunities, diverse professional experience, and the opportunity to obtain professional certifications such as the CPA, making it an attractive career choice for students with a strong professional orientation. (Astuti & Aji, n.d.)Empirical research shows that career motivation has a significant influence on students' interest in choosing the profession of public accountant. According to(Setiawan et al., 2023)found that motivation to gain professional development, extensive work experience, and competitive financial rewards increased students' interest in becoming auditors. Other findings indicate that career motivation, along with perceptions of the auditing profession, influenced students' decisions in choosing a career in auditing.(RAbiyah & Anggraeni, n.d.)Based on this description, it can be concluded that the higher the career motivation of students, the greater their interest in pursuing a career as a public accountant.

H3: Career motivation has a positive influence on accounting students' interest in pursuing a career as a public accountant.

Job Market Perceptions and Career Interests

Job market perception is an individual's view of job opportunities, career stability, and professional prospects in a particular field. This perception includes assessments of job availability, the need for professional personnel, career development opportunities, and the level of competition for employment.(Azmy et al., 2025)In the context of career selection, individuals tend to consider job market conditions before deciding on a profession. If a profession is perceived as

offering broad employment opportunities and promising career prospects, an individual's interest in that profession tends to increase.(Avika Miya Olistya Depp & Setiawati, 2025)Career interest is a person's attraction or tendency towards a particular type of work that suits their personal abilities, values, and aspirations. According to(Rohima, n.d.)Career interests are influenced by the compatibility between an individual's personality type and the characteristics of the job, so individuals tend to choose professions that are considered aligned with their abilities and interests. In addition, the Theory of Planned Behavior(Ajzen, 2020) explains that an individual's interest or intention in choosing a career is influenced by attitudes toward the profession, subjective norms, and perceived behavioral control. In the context of public accounting, students who perceive job opportunities in the audit field as broad and have good career prospects will show a higher interest in choosing this profession. Previous research has shown that labor market considerations, including job security, availability of vacancies, and ease of employment, play a significant role in increasing students' interest in pursuing a career as a public accountant.(Azizah & Hariyanto, 2022; Fiorentina et al., 2024; Rachmawati et al., 2023). Based on the description, job market perception not only influences students' interest in choosing a public accounting profession, but can also moderate the influence of internal factors such as audit knowledge, self-efficacy, and career motivation on interest in pursuing a career as a public accountant.

H4: Job market perception moderates the influence of audit knowledge, self-efficacy, and career motivation on career interest as a public accountant.

METHODS

This study adopts a quantitative approach using a survey method to empirically examine the relationships and influences between variables through statistical analysis. This type of research is associative, involving independent variables such as audit knowledge, self-efficacy, and career motivation; the dependent variable is career interest as a public accountant; and job market perception as a moderating variable [Emilia Kurniawati & Sulastri Rini Rindrayani, 2025]. This approach aligns with Sugiyono's (2021) definition, which emphasizes the use of numerical data to generalize findings from a population through hypothesis testing [Sugiyono, 2021]. Sudaryono (2023) also supports the survey method as the primary tool for collecting primary data in causality studies [Sudaryono, 2023].

The research instrument was a questionnaire with a five-point Likert scale to measure variables based on indicators from previous research [Sulung & Muspawi, 2024]. The data analysis technique used Partial Least Square (PLS) includes the stages of descriptive analysis, validity and reliability testing, evaluation of the measurement model (outer model), evaluation of the structural model (inner model), and hypothesis testing at a significance level of 5% [Mushofa et al., 2024]. Emzir (2022) explained that the Likert scale is effective for measuring respondents' attitudes and perceptions in social research [Emzir, 2022]. Cresswell (2024) added that PLS Structural Equation Modeling (SEM) is ideal for small samples and complex models with moderating variables [Cresswell & Creswell, 2024].

The study population consisted of accounting students at private universities in Lamongan Regency who had or were currently taking auditing courses. The sampling technique used purposive sampling with criteria such as a minimum of fifth semester and willingness to be respondents [Mushofa et al., 2024]. Sugiyono (2021) defines purposive sampling as selecting a sample based on specific characteristics relevant to the research objectives [Sugiyono, 2021].

Sudaryono (2023) emphasized inclusion criteria to ensure the representativeness of primary data [Sudaryono, 2023].

The procedure begins with distributing questionnaires to collect primary data, followed by processing using PLS software for step-by-step analysis. Each stage ensures data quality before proceeding to hypothesis testing [Emilia Kurniawati & Sulastri Rini Rindrayani, 2025]. Emzir (2022) outlines this systematic procedure as a standard for maintaining empirical validity [Emzir, 2022]. Cresswell (2024) suggests comprehensive documentation of procedures for the replicability of quantitative studies [Cresswell & Creswell, 2024].

RESULTS

Analysis of Research Results

1. Descriptive Statistics

Descriptive statistical analysis was conducted to provide a comprehensive overview of the data characteristics and respondents' perceptions of each variable used in this study. This analysis includes the minimum, maximum, average (mean), and standard deviation values of each research variable. Measurements were conducted using a Likert scale with a value range of 1 to 5, where a value of 1 indicates strongly disagree and a value of 5 indicates strongly agree. The variables analyzed in this study include independent variables, namely Audit Knowledge (X1), Self-Efficacy (X2), and Career Motivation (X3), dependent variables, namely Career Interest as a Public Accountant (Y), and moderating variables, namely Job Market Perception (Z).

Table 1. Descriptive Statistics Results

Variable	N	Minimum	Maximum	Mean	Std. Deviation
X1	108	3.20	4.50	4.01	0.78
X2	108	3.30	4.60	4.05	0.74
X3	108	3.50	4.70	4.18	0.69
Y	108	3.40	4.60	4.07	0.76
Z	108	3.30	4.80	4.12	0.72

Based on the table, it can be seen that the Audit Knowledge variable (X1) has an average value of 4.01, which indicates that most respondents have a good level of understanding regarding audit concepts and practices. The standard deviation value of 0.78 indicates that respondents' perceptions are relatively homogeneous and do not have a high deviation from the average value.

The Self-Efficacy variable (X2) shows an average value of 4.05, which reflects that respondents have a fairly high level of self-confidence in facing career challenges in the accounting field. The standard deviation of 0.74 indicates that respondents' answers tend to be consistent. Furthermore, the Career Motivation variable (X3) has the highest average value compared to other variables, which is 4.18. This shows that respondents have a strong drive to develop a career in the accounting field, especially as a public accountant. The standard deviation value of 0.69 indicates a low level of data variation, so it can be concluded that respondents' perceptions are relatively uniform.

The dependent variable, namely Career Interest as a Public Accountant (Y), obtained an average value of 4.07. This value indicates that respondents have a fairly high interest in pursuing a career as a public accountant. The standard deviation of 0.76 indicates that respondents' perceptions are quite consistent. Meanwhile, the moderating variable, Job Market Perception (Z), has an average value of 4.12, which indicates that respondents have a positive view of job opportunities and prospects in the field of public accounting. The standard deviation value of 0.72 indicates that respondents' responses are relatively homogeneous.

Overall, the results of the descriptive statistical analysis indicate that all variables in this study have an average value above 4.00. This reflects that respondents tended to give positive assessments to each variable studied. Furthermore, the relatively low standard deviation values across all variables indicate uniformity in respondents' responses, thus the data obtained can be considered sufficiently stable and representative for further analysis.

2. Measurement model test results (outer model)

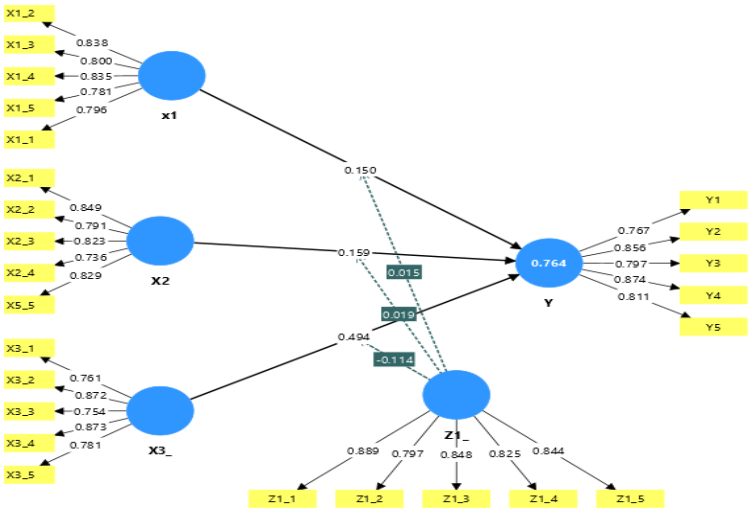

Figure 1. SmartPLS 4.0 output, 2026

A. Convergent Validity

Convergent validity is used to measure the high level of correlation between an indicator and its corresponding construct. Generally, a factor loading value of ≥ 0.70 is used as the standard for assessing convergent validity, indicating that the indicator adequately represents the latent variable.

Table 2. Convergent Validity Results (Loading Factor)

	X1	X2	X3	Y	Z
X1.1	0.796				
X1.2	0.838				
X1.3	0.800				
X1.4	0.835				
X1.5	0.781				
X2.1		0.849			
X2.2		0.791			
X2.3		0.823			
X2.4		0.736			
X2.5		0.829			
X3.1			0.761		
X3.2			0.872		
X3.3			0.754		
X3.4			0.873		

X3.5	0.781				
Y.1		0.767			
Y.2		0.856			
Y.3		0.797			
Y.4		0.874			
Y.5		0.811			
Z.1					0.889
Z.2					0.797
Z.3					0.848
Z.4					0.825
Z.5					0.844

Source: SmartPLS output (processed), 2026

OnFor the Audit Knowledge variable (X1), all indicators have loading factor values above 0.70, with a range between 0.781 and 0.838. This value indicates that all indicators are able to adequately explain the audit knowledge construct. Indicator X1.2 has the highest loading factor value of 0.838, making it the most dominant indicator in representing this variable.

In the Self-Efficacy variable (X2), the loading factor value is in the range of 0.736 to 0.849. All indicators have met the convergent validity criteria because they are above the minimum limit of 0.70. Indicator X2.1 has the highest loading factor value of 0.849, which shows the greatest contribution in forming the self-efficacy construct. For the Career Motivation variable (X3), the loading factor value ranges from 0.754 to 0.873. All indicators are declared valid because they meet the criteria ≥ 0.70. Indicator X3.4 has the highest loading factor value of 0.873, which shows the strongest relationship with the career motivation construct.

In the variable Interest in a Career as a Public Accountant (Y), the loading factor values of all indicators are in the range of 0.767 to 0.874. Indicator Y.4 has the highest loading factor value of 0.874, making it the most representative indicator in explaining the variable interest in a career as a public accountant. Meanwhile, in the Job Market Perception variable (Z), the loading factor values are in the range of 0.797 to 0.889. All indicators meet the criteria for convergent validity. Indicator Z.1 has the highest loading factor value of 0.889, which shows the greatest contribution in forming the construct of job market perception.

Thus, it can be concluded that all indicators of the five variables in this study have met the criteria for convergent validity, namely having a loading factor value above 0.70. This indicates that the indicators used in this study are valid and capable of measuring the intended constructs effectively.

B. Reliability Test

Reliability testing aims to measure the internal consistency of indicators in representing the latent constructs studied. In this study, reliability testing was conducted using Cronbach's Alpha and Composite Reliability (CR) values. In addition, the Average Variance Extracted (AVE) value was also used as support in assessing convergent validity. The Cronbach's Alpha value is used to measure internal consistency between indicators in a construct, with a recommended value of ≥ 0.70. Meanwhile, Composite Reliability is considered more accurate in the PLS-SEM approach because it does not assume the same indicator weight, with an

expected value also ≥ 0.70. Meanwhile, an AVE value ≥ 0.50 indicates that the construct is able to explain more than 50% of the variance of its indicators. Based on the test results, all variables in this study have met the reliability criteria.

Table 3. Results of Construct Reliability Test

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
X1	0.869	0.869	0.905	0.657
X2	0.865	0.867	0.903	0.651
X3	0.868	0.878	0.905	0.656
Y	0.879	0.882	0.912	0.675
Z	0.896	0.899	0.924	0.708

Source: SmartPLS output (processed), 2026

The Audit Knowledge variable (X1) has a Cronbach's Alpha value of 0.869 and a Composite Reliability of 0.905, with an AVE of 0.657. The Self-Efficacy variable (X2) has a Cronbach's Alpha value of 0.865 and a Composite Reliability of 0.903, with an AVE of 0.651. The Career Motivation variable (X3) shows a Cronbach's Alpha value of 0.868 and a Composite Reliability of 0.905, with an AVE of 0.656. Furthermore, the Career Interest variable as a Public Accountant (Y) has a Cronbach's Alpha value of 0.879 and a Composite Reliability of 0.912, with an AVE of 0.675. Meanwhile, the Job Market Perception variable (Z) has a Cronbach's Alpha value of 0.896 and a Composite Reliability of 0.924, with an AVE of 0.708.

The Cronbach's Alpha and Composite Reliability values for all variables were above 0.70, with most of them above 0.80, indicating a very good level of internal consistency. Furthermore, all AVE values were also above 0.50, indicating that each construct was able to explain the variance of its indicators well. Thus, it can be concluded that all constructs in this study were declared reliable and had good convergent validity, making them suitable for use in the next stage of structural model analysis.

C. Validity of Discrimination

Table 4. Results of the Fornell-Larcker Criterion Discriminant Validity Test

	X1	X2	X3	Y	Z
X1	0.810	0.827	0.834	0.776	0.702
X2		0.807			
X3		0.876	0.810		
Y		0.805	0.856	0.822	
Z		0.751	0.791	0.731	0.841

Source: SmartPLS output (processed), 2026

ResultsDiscriminant validity testing using the Fornell-Larcker criteria shows that the square root value of the Average Variance Extracted (AVE) located on the main diagonal is higher than the correlation value between constructs in the same row or column.

The AVE square root values listed on the main diagonal show a figure of 0.810 for the Audit Knowledge construct (X1), 0.807 for the Self-Efficacy construct (X2), 0.810 for

the Career Motivation construct (X3), 0.822 for the Career Interest construct as a Public Accountant (Y), and 0.841 for the Job Market Perception construct (Z). These values are higher than the correlations between constructs located outside the diagonal. Thus, it can be concluded that the discriminant validity for each construct has been met according to the Fornell-Larcker criteria.

Table 5. Cross loading indicators

	X1	X2	X3	Y	Z
X1.1	0.796	0.641	0.652	0.627	0.589
X1.2	0.838	0.684	0.661	0.639	0.550
X1.3	0.800	0.683	0.677	0.637	0.641
X1.4	0.835	0.680	0.671	0.606	0.547
X1.5	0.781	0.659	0.715	0.635	0.516
X2.1	0.768	0.849	0.734	0.701	0.668
X2.2	0.584	0.791	0.687	0.589	0.589
X2.3	0.705	0.823	0.704	0.535	0.628
X2.4	0.609	0.736	0.711	0.684	0.528
X2.5	0.652	0.829	0.687	0.626	0.599
X3.1	0.630	0.600	0.761	0.675	0.634
X3.2	0.769	0.802	0.872	0.771	0.641
X3.3	0.589	0.682	0.754	0.635	0.590
X3.4	0.734	0.771	0.873	0.778	0.700
X3.5	0.636	0.678	0.781	0.579	0.638
Y.1	0.585	0.626	0.692	0.767	0.609
Y.2	0.726	0.743	0.729	0.856	0.662
Y.3	0.582	0.658	0.657	0.797	0.592
Y.4	0.694	0.700	0.724	0.874	0.605
Y.5	0.591	0.570	0.713	0.811	0.528
Z.1	0.612	0.670	0.663	0.638	0.889
Z.2	0.600	0.619	0.686	0.564	0.797
Z.3	0.595	0.588	0.670	0.634	0.848
Z.4	0.558	0.603	0.665	0.660	0.825
Z.5	0.591	0.683	0.643	0.565	0.844

Source: SmartPLS output (processed), 2026

BesidesTherefore, based on the indicator cross-loading table, all indicators show the highest loading value on the measured construct compared to other constructs. For example, indicator X1.2 has a loading value of 0.838 on the Audit Knowledge construct (X1), while on other constructs the value is lower, ranging from 0.550 to 0.684. The same pattern is also seen in other indicators, such as indicator X3.4 which has a loading of 0.873 on the Career Motivation construct (X3) and is higher than the loading on other constructs.

These results indicate that each indicator is able to accurately represent the latent construct being measured and has good ability to differentiate between constructs. Thus, it can be concluded that the measurement model in this study has met the requirements of discriminant validity. This indicates that the constructs and indicators used are able to accurately differentiate and represent the latent variables and are in accordance with the theoretical framework used.

3. Structural model test results (inner model)

A structural model (inner model) was used to examine the relationships between latent constructs in this study. Evaluation of the structural model was conducted by examining several

indicators, including the coefficient of determination (R-square) and effect size (f^2). The following presents the results of the structural model testing:

A. Coefficient of Determination (R-Square)

The coefficient of determination (R-Square) is used to measure the extent to which an independent variable explains a dependent variable. The higher the R-Square value, the greater the exogenous variable's ability to explain the endogenous variable in the research model.

Table 6. R-Square Value

	R-square	*R-square adjusted*
Y	0.764	0.747

Source: SmartPLS output (processed), 2026

Based on the table, it is known that the R-Square value for the variable Interest in a Career as a Public Accountant (Y) is 0.764, while the Adjusted R-Square value is 0.747. This shows that 76.4% of the variation in the variable interest in a career as a public accountant can be explained by the independent variables in this study, namely audit knowledge (X1), self-efficacy (X2), and career motivation (X3).

Meanwhile, the remaining 23.6% is explained by other variables outside the research model that are not included in this study. The Adjusted R-Square value which is not much different from the R-Square indicates that the model has a good level of stability and does not experience significant bias due to the number of variables in the model. In the PLS-SEM analysis, the R-Square value of 0.75 is categorized as strong, 0.50 as moderate, and 0.25 as weak. Thus, the R-Square value of 0.764 in this study is included in the strong category, which indicates that the research model has a very good ability to explain the dependent variable.

B. F-Square Test (f^2)

The F-Square (f^2) test is used to determine the contribution of each independent variable to the dependent variable in a structural model. The f^2 value is classified into three categories: 0.02 (small), 0.15 (medium), and 0.35 (large).

Table 7. F-Square Value (f^2)

	X1	X2	X3	Y	Z
X1				0.021	
X2				0.017	
X3				0.161	
				0.004	

Source: SmartPLS output (processed), 2026

The audit knowledge variable (X1) has an f^2 value of 0.021 on the interest in pursuing a career as a public accountant (Y). This value is included in the small effect category, indicating that audit knowledge contributes a relatively small influence in the research model.

The self-efficacy variable (X2) has an f^2 value of 0.017, which is also included in the small effect category. This shows that although self-efficacy contributes to career interest, its influence is not too large. The career motivation variable (X3) has an f^2 value of 0.161, which is included in the medium effect category. This shows that career motivation has a significant contribution in explaining career interest as a public

accountant. Thus, it can be concluded that career motivation (X3) is the variable that contributes the greatest influence on career interest as a public accountant, compared to the audit knowledge variable (X1) and self-efficacy (X2) which have contributions in the small category.

4. Hypothesis testing

Hypothesis testing was conducted to determine the direct influence between variables in the research model, namely the influence of the independent variables (X1, X2, X3) on the dependent variable (Y). Testing was conducted using the bootstrapping method with the help of SmartPLS 4.0 software. The hypothesis testing criteria were based on a t-statistic value > 1.96 and a p-value < 0.05 at a 5% significance level. If these criteria are met, the hypothesis is declared accepted.

A. Bootstrapping Results

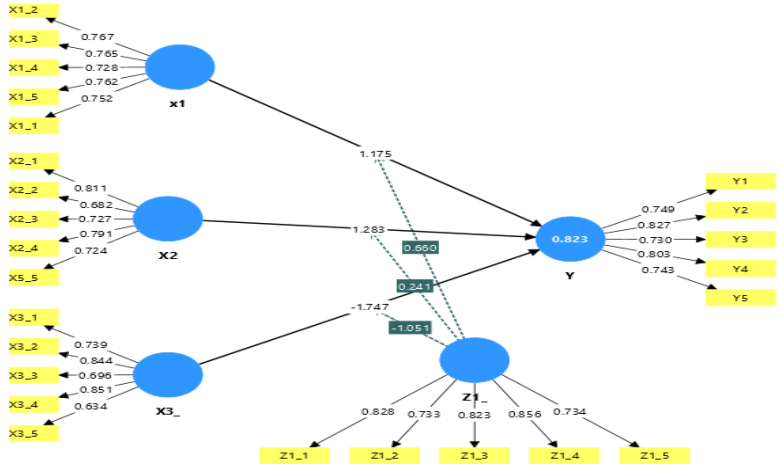

Figure 2. SmartPLS 4.0 output, 2026

Table 8. Bootstrapping Results

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
X1 -> Y	0.150	0.158	0.122	1,222	0.222
X2 -> Y	0.159	0.158	0.163	0.976	0.329
X3 -> Y	0.494	0.474	0.169	2,920	0.004
Z -> Y	0.056	0.075	0.142	0.396	0.692

Based on the table, the influence of audit knowledge (X1) on career interest as a public accountant (Y) has a t-statistic value of 1.222 and a p-value of 0.222. Because the t-statistic <1.96 and p-value >0.05, H1 is rejected, which means that audit knowledge does not have a significant effect on career interest as a public accountant.

The influence of self-efficacy (X2) on career interest as a public accountant (Y) has a t-statistic value of 0.976 and a p-value of 0.329. Because the t-statistic <1.96 and p-value> 0.05, then H2 is rejected, which indicates that self-efficacy does not have a significant effect on career interest as a public accountant. The influence of career motivation (X3) on career

interest as a public accountant (Y) has a t-statistic value of 2.920 and a p-value of 0.004. Because the t-statistic> 1.96 and p-value <0.05, then H3 is accepted, which means that career motivation has a positive and significant effect on career interest as a public accountant.

The influence of job market perception (Z) on career interest as a public accountant (Y) has a t-statistic value of 0.396 and a p-value of 0.692. This indicates that the job market perception variable does not have a significant influence on career interest as a public accountant.

DISCUSSION

The results of the hypothesis testing indicate that audit knowledge does not significantly influence career interest as a public accountant. This can be seen from the path coefficient value (Original Sample) of 0.150, the T-statistic value of 1.222 (<1.96), and the P-value of 0.222 (>0.05). Thus, the first hypothesis cannot be supported in this study. This finding indicates that the level of audit knowledge possessed by students has not directly encouraged an increase in interest in a career as a public accountant. Although students have an understanding of audit concepts and practices, this is not necessarily followed by an interest in pursuing the profession. Audit knowledge obtained in college tends to be theoretical and does not provide a concrete picture of work practices in Public Accounting Firms (KAP), so students have not been able to connect this knowledge with concrete career prospects. The results of this study show a difference with research conducted by(Juliasih & Mimba, 2024)as well as(Wirianti et al., 2021)which states that audit knowledge has a positive influence on interest in pursuing a career as a public accountant. However, this finding is in line with research(Meikhati et al., 2025)which emphasizes that knowledge alone is insufficient without strong career readiness and orientation. Therefore, in the context of this study, auditing knowledge was not a primary factor influencing students' career interests.

The results of the hypothesis testing indicate that self-efficacy does not significantly influence career interest as a public accountant. This is indicated by the path coefficient value of 0.159, the T-statistic value of 0.976 (<1.96), and the P-value of 0.329 (>0.05). Thus, the second hypothesis cannot be supported. This finding indicates that students' level of confidence in their abilities has not fully played a role in increasing interest in a career as a public accountant. The public accounting profession has challenging work characteristics, such as deadline pressure, long working hours, and a high level of responsibility. This condition can create negative perceptions among students, so that even though they have high self-efficacy, they are still reluctant to choose this career path. The results of this study are not in line with research(Isnaini Anniswati Rosyida et al., 2024)as well as(Fachruddin et al., 2025)which found that self-efficacy had a positive effect on students' career interest. However, this finding can be explained by the fact that, in the context of this study, students likely considered factors other than self-confidence, such as career preferences, the work environment, or opportunities in other fields. Therefore, self-efficacy was not yet a primary determinant in increasing interest in a career as a public accountant.

The results of the hypothesis testing indicate that career motivation has a positive and significant effect on interest in pursuing a career as a public accountant. This can be seen from the path coefficient value of 0.494, the T-statistic value of 2.920 (>1.96), and the P-value of 0.004 (<0.05). Thus, the third hypothesis can be accepted. This finding indicates that the higher the career motivation of students, the greater their interest in pursuing a career as a public accountant.

Students with high career motivation tend to have a clear future orientation, including the desire to develop, achieve, and achieve their desired position. This encourages them to be more interested in choosing a career path as a public accountant that offers opportunities for competency development and a broad career path. The results of this study are in line with research(Setiawan et al., 2023)as well as(Ariyani & Jaeni, 2022)which states that career motivation has a significant influence on students' interest in choosing a public accounting profession. Furthermore, research by Rosida & Rochmawati (2024) also confirms that motivation is a key driving factor in determining individual career choices. Thus, career motivation, in this study, has been shown to be a consistent factor in increasing students' interest in pursuing a career as a public accountant.

The test results also show that job market perceptions do not significantly influence career interest as a public accountant. This is indicated by a path coefficient value of 0.056, a T-statistic value of 0.396 (<1.96), and a P-value of 0.692 (>0.05). Thus, this variable has not shown a significant influence in this study. Information about the job market that students have is often still general and not entirely accurate or in-depth. As a result, these perceptions are not strong enough to significantly influence career decisions. Students may be aware of job opportunities, but do not yet understand in detail the demands and realities of work as a public accountant. These results are inconsistent with research.(Azizah & Hariyanto, 2022; Fiorentina et al., 2024)as well as(Rachmawati et al., 2023)which states that job market considerations influence students' career interests. However, this finding may indicate that, in the context of this study, students have not yet fully considered job market conditions as a primary consideration, but are instead more influenced by internal factors such as personal motivation. Thus, job market perceptions have not yet shown a significant role in influencing career interest as a public accountant.

The results of this study indicate that career motivation is the most dominant factor influencing students' interest in pursuing a career as a public accountant, as it is the only variable proven to have a positive and significant effect. In contrast, audit knowledge, self-efficacy, and job market perceptions did not show a significant effect, indicating that cognitive factors, self-confidence, or external perceptions have not been able to strongly encourage career interest. Furthermore, job market perceptions also do not act as a moderating variable in the relationship between audit knowledge, self-efficacy, or career motivation on career interest as a public accountant. The results of testing the moderating variables indicate that job market perceptions are unable to moderate the relationship between audit knowledge and career interest as a public accountant. This means that high or low job market perceptions do not strengthen or weaken the influence of audit knowledge on students' career interest. Furthermore, job market perceptions also do not moderate the relationship between self-efficacy and career interest as a public accountant, indicating that students' self-confidence in their abilities does not become stronger despite being supported by positive job market perceptions. Similarly, job market perceptions do not moderate the relationship between career motivation and career interest as a public accountant. This means that even though students have high career motivation, their perceptions of job market conditions neither strengthen nor weaken the influence of that motivation on career interest. This finding confirms that students' career decisions are more influenced by internal factors, particularly career motivation, than by other factors. Therefore, efforts to increase students' interest in pursuing a career as a public accountant need to focus on strengthening career motivation by providing insight into professional prospects, professional development opportunities, practical experience, and the long-term benefits of the public accounting profession.

CONCLUSION

This study found that career motivation had a positive and significant effect on accounting students' interest in pursuing a career as a public accountant, while audit knowledge, self-efficacy, and job market perceptions did not show a significant effect, nor did job market perceptions as a moderating variable. This main finding confirms that internal drives such as motivation are the dominant factors in shaping career interest, with the PLS model explaining 76.4 percent of the variation in career interest. However, limitations of the study include the limited sample size of private university students in Lamongan, the use of self-report data that is prone to bias, and the absence of longitudinal testing for the dynamics of career interest.

Practical implications: Universities and public accounting firms need to strengthen motivational development programs through career prospect workshops, internships, and professional testimonials to increase the interest of the younger generation in filling the shortage of public accountants in Indonesia. Suggestions for further research include expanding the national sample, integrating other variables such as organizational culture, and employing a mixed-methods approach for deeper validation. This approach will enrich our understanding of the dynamics of career choice in the accounting sector.

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