

# **THE EFFECT OF ACCOUNTING KNOWLEDGE AND INTERNSHIP EXPERIENCE ON INTEREST IN A CAREER AS A PUBLIC ACCOUNTANT WITH FINANCIAL REWARDS AS A MODERATOR**

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**Abstract.** This study aims to examine, demonstrate, and analyze the effect of accounting knowledge and internship experience on the intention of accounting students at Universitas Brawijaya to become public accountants, with financial rewards as a moderator. This study uses primary data in the form of a questionnaire and involves a sample of 100 respondents selected using Lemeshow's formula and analyzed by multiple linear regression and moderate regression processed by SPSS software. The results of this study indicate that accounting knowledge and internship experience affect accounting students' intention to become public accountants. Furthermore, financial rewards strengthen the effect of accounting knowledge on the intention to become public accountants. However, financial rewards do not moderate the effect of internship experience on the intention to become public accountants.

**Keywords:** accounting knowledge; internship experience; career intention; public accounting.

## **I. INTRODUCTION**

In today's era of globalization, with a wide range of job opportunities available, career interests are important for individuals. Interest is essentially a tendency that develops due to an activity related to a particular object (Dewey, 1913). The same applies to career interests in the field of accounting.

The accounting study program is currently the most popular study program among students, as evidenced by data from the 2020 Higher Education Statistics obtained from the Central Statistics Agency (BPS). The accounting study program is the second study program with the most A accreditation, with a total of 179 universities in Indonesia. According to the same source, the accounting program has the highest number of graduates in the field of economics, with 91,488 bachelor's degrees awarded annually. After graduation, accounting students can choose their career paths, including becoming public accountants, accounting educators, government accountants, or corporate accountants (Paramita & Sari, 2019).

According to IT SMT (2023), public accountants play an important role in the country's economy because they are closely related to business and government. Public accounting is a job that requires a person to examine a company's financial statements and provide an opinion on how accurately the company's financial statements present the company's financial results and position (Kieso, 2015). According to news from kontan.co.id, Forddanta (2012) stated that

even though Indonesia's economic growth has increased, public accounting services remain low at 4% per year. So, it can be concluded that the number of accounting graduates in Indonesia who are interested in becoming public accountants is still relatively low.

What distinguishes this study from previous studies are the phenomenon, research object, and the presence of a moderating variable. The phenomenon and research object in this study are related to the latest news about the interest of public accountants in Indonesia. The presence of financial rewards as a moderating variable is also new to this research topic.

The results of this study are expected to be useful as a source of knowledge to support the theories used by the author, namely the theory of reasoned action and the theory of planned behavior. Furthermore, this study is expected to open new insights for educational institutions to consider the urgency of the variables used in this study to shape students' career interests. It is also hoped that this study will be useful for accounting professional institutions and the government.

The objectives of this study are to examine accounting knowledge on career interest in becoming a public accountant, examine the effect of internship experience on career interest in becoming a public accountant, examine the effect of accounting knowledge on career interest in becoming a public accountant moderated by financial reward, and examine the effect of internship experience on career interest in becoming a public accountant moderated by financial reward.

## II. LITERATURE REVIEW

### A. *The Theory of Reasoned Action (TRA)*

The Theory of Reasoned Action was developed by Fishbein & Ajzen in 1975, defining the relationship between beliefs, attitudes, norms, intentions, and behavior of an individual. In existing studies, TRA is used to determine the relationship between attitudes and career choices. This model provides a social psychological framework and has been recommended as a useful framework for variables that influence career choices (Cohen and Hanno, 1993 cited in Law, 2010). According to Law (2010), TRA divides human behavior into intentional and rational. Thus, it can be concluded that this theory predicts that students' intentions to pursue a career should be strongly related to their attitudes and subjective norms toward that career.

### B. *The Theory of Planned Behavior (TPB)*

The Theory of Planned Behavior is a development of the Theory of Reasoned Action (TRA) (Ajzen, 1991). Whereas TRA explains that a person's behavioral beliefs are determined by intention, attitude, and subjective norms, TPB adds another factor that determines human behavior, namely perceived behavioral control (Mahyarni, 2013). According to Ajzen (1991), this addition occurs because, in general, the stronger a person's intention to do something, the greater the likelihood of that behavior occurring. Based on the above explanation, it is clear that both theories can explain a person's career interests because there are intrinsic and extrinsic motivations that influence them.

### C. *Career*

According to Brown and Lent (2013), a career refers to the sequence, series, or collection of jobs that a person builds during their working life. Through the sequence of positions, ranks, and classes that are passed through, an individual's career can continue to develop throughout their life (Afiah, 2021). It can be concluded that a career is a sequence of jobs that a person has

in a certain period of time, developed through various positions that are passed through throughout their life.

#### *D. Career Planning*

According to Wakhinuddin (2020), career planning is a lifelong process of preparing oneself, determining a career path, and obtaining employment that will continue to be developed. He also states that this phase involves exploring interests, skills, and personality traits, as well as taking stock of one's values, which will then result in career choices that suit the individual. Therefore, it can be said that career planning is a stage prior to starting a job that has been determined by the individual based on their interests, talents, personality, and skills so that the job can continue to be developed.

#### *E. Accountant Profession*

According to Aulia (2016), the accounting profession encompasses all fields of work that utilize expertise in accounting, including public accountants, internal accountants in service or trading companies, accountants working in government, and accounting educators who teach accounting to students. However, in general, professions in the field of accounting are divided into two categories, namely public accountants and internal accountants. Public accountants are accountants who provide services to meet the needs of the community. Meanwhile, internal accountants are accountants who work in a particular company (Jusup, 2003).

#### *F. Factors Affecting the Choice of a Career as a Public Accountant*

##### *1. Accounting Knowledge*

Accounting knowledge refers to the conceptual knowledge and expertise that a person possesses to provide accounting information to stakeholders (Locke & Lowe, 2008 cited in Alimbudiono, 2020). Overall, accounting knowledge can be divided into five parts, namely: financial accounting, management accounting, accounting information systems, auditing, and taxation. This knowledge is very important for public accountants who provide audit, management consulting, tax consulting, and accounting system consulting services (Alimbudiono, 2020). Based on research by Hijriyanah, Muliza, & Astuti (2023), Dewi & Prasvitasari (2022), Alimbudiono (2020), and Puspitasari (2020) using this indicator, the results show that accounting knowledge has a positive effect and is one of the factors considered in the career choices of accounting students.

##### *2. Internship Experience*

According to Lent et al (1994), interest in the professional world is explored through internship experiences. Internships are an effort in developing knowledge, honing skills, and strengthening attitudes formed through 18 learning methods by doing, or what is commonly referred to as learning by doing (Azwar, 2019). Using this indicator, based on research by Seviona & Putri (2023), it shows that internship experience is one of the factors that students consider when choosing a career.

##### *3. Financial Rewards*

According to Wilton (2016), financial rewards refer to salaries or income, which include base salary (as wages) as well as bonuses, conditional payments (bonuses based on individual performance), commissions, and overtime pay. According to Astriyani (2016), financial rewards are rewards in the form of money obtained as compensation for work to provide satisfaction to employees. In the research results of Hijriyanah, Muliza, &

Astuti (2023), Dewi & Prasvitasari (2022), and Puspitasari (2020), it is stated that financial rewards are one of the factors considered by students when choosing a career. Meanwhile, in the research by Rahayu & Abidin (2023), financial rewards as a moderating variable show that financial rewards strengthen other independent variables in choosing a career as a public accountant.

#### 4. Research Framework

Based on the theories used and the variables in this study, the conceptual framework is described as follows:

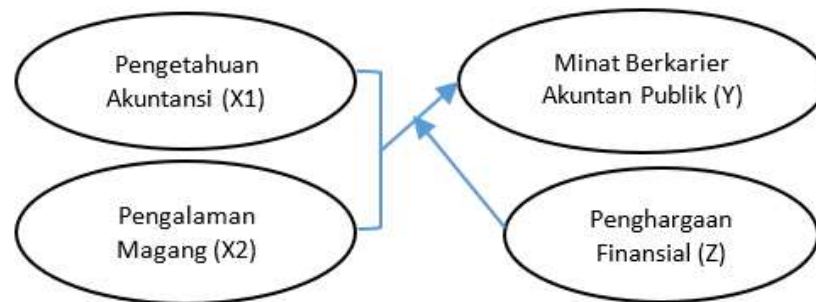


Figure 1. Theoretical Framework

#### *Research Hypothesis:*

##### *G. The Effect of Accounting Knowledge on Interest in a Career as a Public Accountant*

As an accounting student, having accounting knowledge is important if you want to choose a career in accounting, especially as a public accountant. Puspitasari (2020) in her research results stated that accounting knowledge has a significant effect on students' interest in pursuing a career in public accounting. When someone has good accounting knowledge, it means that their attitude towards accounting is positive. This is related to the 'attitude' factor in the Theory of Reasoned Action. In this theory, a person's behavioral interest will determine their attitude and subjective norms, which in this case is an interest in pursuing a career as a public accountant.

H1: Accounting knowledge influences interest in pursuing a career as a public accountant.

##### *H. The Influence of Internship Experience on Career Interest in Becoming a Public Accountant*

In internship practices, students can apply and develop the knowledge they have acquired in lectures directly in the workplace (Muliasari & Andayani, 2023). Students can also choose the company and field they want to explore to enrich their experience. The planning carried out by students as a form of preparation for their future careers is in line with one of the determining factors of a person's behavior, namely the 'perceived behavioral control' factor in the Theory of Planned Behavior. Research conducted by Seviona & Putri (2023) shows that internship experience is one of the factors that students consider when choosing a career, which forms the basis for this hypothesis.

H2: Internship experience influences interest in pursuing a career as a public accountant.

##### *I. The Influence of Financial Rewards in Moderating the Relationship between Accounting Knowledge and Career Interest in Becoming a Public Accountant*

According to Febriyanti (2019), financial rewards are a significant determining factor in motivating students to pursue a career as a public accountant. It cannot be denied that choosing a job with the aim of immediately covering current or ongoing expenses can be done

by considering high starting salaries and rapid salary increases (Lestari, 2022). Accounting knowledge and financial rewards are related to the intrinsic and extrinsic factors that underlie a person's actions according to the Theory of Planned Behavior. Thus, one of the determining factors of a person's behavioral interest in this theory, namely 'perceived behavioral control', can be represented by the variables of accounting knowledge and financial rewards.

H3: Financial rewards moderate the influence of accounting knowledge on career interest in becoming a public accountant.

#### *J. The Influence of Financial Rewards in Moderating the Relationship between Internship Experience and Career Interest in Becoming a Public Accountant*

Internship experience and financial rewards are related to extrinsic factors that underlie a person's actions according to the Theory of Planned Behavior. Thus, one of the determining factors of a person's behavioral interest in this theory, namely 'perceived behavioral control', can be represented by the variables of internship experience and financial rewards. Thus, the TPB theory can explain the influence of internship experience when moderated by financial rewards on career interest in becoming a public accountant.

H4: Financial rewards moderate the effect of internship experience on interest in pursuing a career as a public accountant.

### III. RESEARCH METHODOLOGY

This study is quantitative because it has data in the form of numbers that are processed statistically. The population of this study is students of the Bachelor of Accounting Study Program, Faculty of Economics and Business, Brawiaya University. The population size cannot be determined because the exact number of students who have completed internships from the 6th semester to beyond the 8th semester is unknown. However, based on the distributed questionnaires, the researcher used 100 students as the population. Given the unknown population size, the researcher used the Lemeshow et al. (1990) formula to determine the sample size as follows:

$$n = \frac{Z^2 \cdot p \cdot (1-p)}{d^2}$$

Where,

n = required sample size

Z = Z-value

p = estimated proportion of the population, p = 0.5

d = margin of error (precision), between 1-10%

The data sources in this study were two primary data sets with online questionnaires as the data collection method. The analysis methods used in this study were multiple linear regression analysis and moderation regression analysis using the SPSS program as the calculation tool.

#### IV. RESULTS AND DISCUSSION

##### A. Respondent Characteristics

##### *Respondent Characteristics Based on Gender*

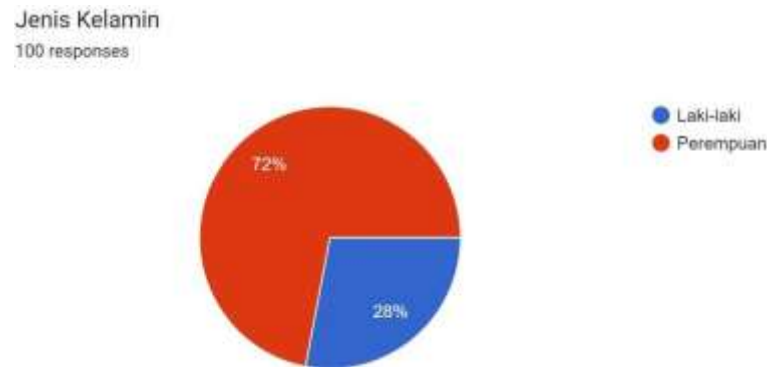


Figure 2. Characteristics of Respondents Based on Gender

##### *Respondent Characteristics Based on Semester*

Table 1. Characteristics of Respondents Based on Semester

Description	Number	Percentage
Semester 6	16	16
Semester 8	83	83
Semester 10	1	1

Source: Primary Data Processing (2024)

##### *Respondent Characteristics Based on Internship Location*

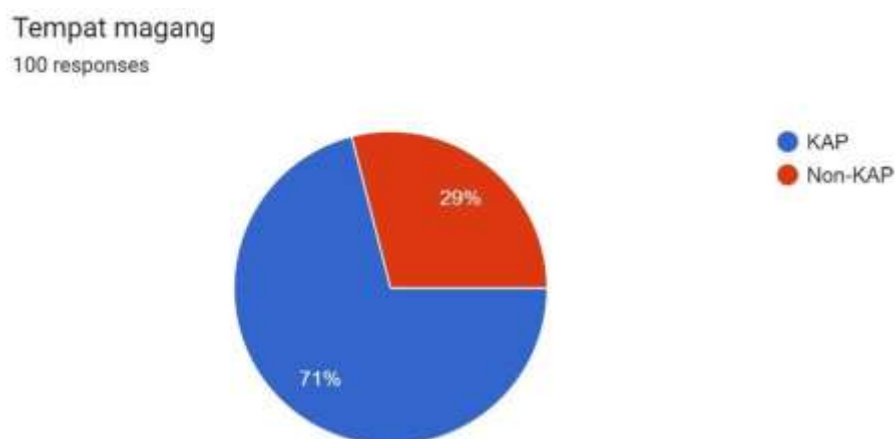


Figure 3. Characteristics of Respondents Based on Internship Location

## B. Data Analysis Results

### Validity Test

Table 2. Validity Test

Description	Question	Rtable	Calculated R	Percentage
Accounting Knowledge (X1)	1	0.1946	0.748	Valid
	2	0.1946	0.751	Valid
	3	0.1946	0.874	Valid
	4	0.1946	0.820	Valid
Internship Experience (X2)	1	0.1946	0.823	Valid
	2	0.1946	0.848	Valid
	3	0.1946	0.780	Valid
Financial Award (Z)	1	0.1946	0.810	Valid
	2	0.1946	0.837	Valid
	3	0.1946	0.771	Valid
	4	0.1946	0.850	Valid
	5	0.1946	0.739	Valid
Interest in pursuing a career as a public accountant (y)	1	0.1946	0.648	Valid
	2	0.1946	0.779	Valid
	3	0.1946	0.796	Valid
	4	0.1946	0.616	Valid

Source: Primary Data Processing (2024)

### Reliability Test

Table 3. Reliability Test

Variable	Coefficient	Decision
Accounting Knowledge (X1)	0.809	Reliable
Internship Experience (X2)	0.747	Reliable
Financial Rewards (Z)	0.855	Reliable
Interest in Pursuing a Career as a Public Accountant	0.672	Reliable

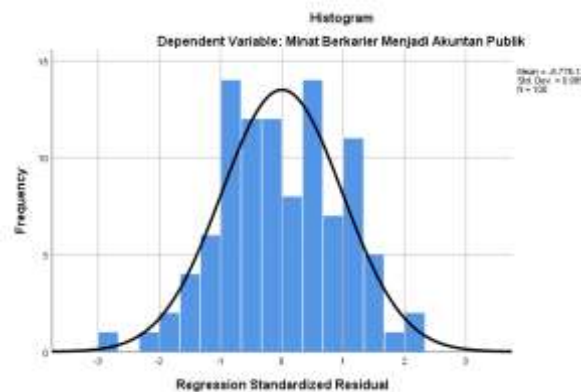
Source: Primary Data Processing (2024)

Based on Table 3, it is known that all indicators measuring all variables have a Cronbach's Alpha value > 0.6, so they are considered reliable.



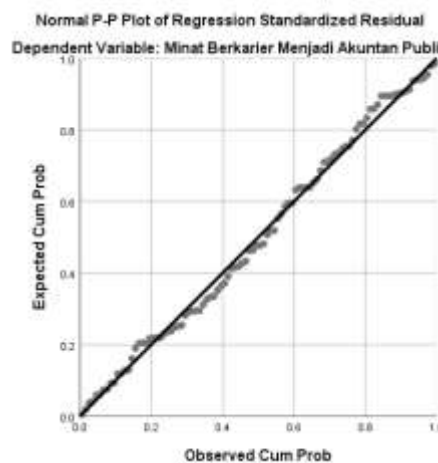
### Normality Test

Figure 4. Histogram Graph



Based on the figure above, the histogram graph shows that the values mostly cluster in the middle like a normal distribution curve.

Figure 5. P-Plot



The image forms a straight diagonal line and the points are scattered around the diagonal line and follow the direction of the diagonal line. Thus, it can be said that the residuals are normally distributed.

Table 5. Kolmogorov Test

One-Sample Kolmogorov-Smirnov Test			
N			10
Normal Parameters <sup>a,b</sup>	Mean		.000000
	Std. Deviation		2.19897844
Most Extreme Differences	Absolute		.058
	Positive		.048
	Negative		-.058
Test Statistic			.058
Asymp. Sig. (2-tailed)			.200 <sup>c,d</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: Primary Data Processing (2024)



In the calculation using SPSS software above, the asymptotic significance value is  $> 0.05$ . This indicates that the data used to test the independent and dependent variables in this study has a normal distribution.

### Multicollinearity Test

Table 6. Multicollinearity Test

Coefficients <sup>a</sup>		
Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Accounting Knowledge	0.889	1.125
Internship Experience	0.856	1.168
Financial Awards	0.919	1.088

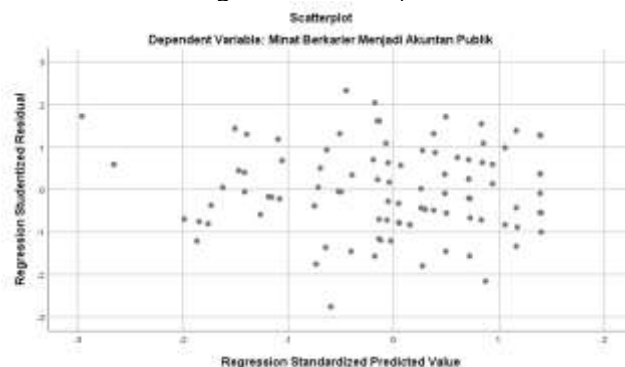
a. Dependent Variable: Interest in Pursuing a Career as a Public Accountant

Source: Primary Data Processing (2024)

The table above shows that the tolerance value of the accounting knowledge variable is 0.889, which is  $> 0.01$ , and its VIF value is 1.125, which is  $< 10$ . Furthermore, the tolerance value of the internship experience variable is 0.856 with a VIF of 1.168, and the tolerance value of the financial reward variable is 0.919 with a VIF of 1.088. This indicates that there is no multicollinearity in all independent variables in this study.

### Heteroscedasticity Test

Figure 6. Scatterplot



Based on the image above, it can be seen that the data points are scattered and do not form a wave-like, flattened, narrowed, or other regular pattern, indicating that the regression model is good and ideal.

C. Hypothesis Testing  
Multiple Linear Regression Analysis  
R<sup>2</sup> Test

Table 7. R<sup>2</sup> Test

Model Summary				
Model	R	R Square	Adjusted R Square	R
1	.635 <sup>a</sup>	0.403	0.390	
a. Predictors: (Constant), Internship Experience (X <sub>2</sub> ), Accounting Knowledge (X <sub>1</sub> )				
Source: Primary Data Processing (2024)				

In the table above, the adjusted R square value of 0.390 indicates that only 39% of the variable of interest in pursuing a career as a public accountant (Y) can be explained by the variables of accounting knowledge (X<sub>1</sub>) and internship experience (X<sub>2</sub>). The remaining 61% is explained by other factors outside the scope of this study.

F test

Table 8. F-test

ANOVA <sup>a</sup>			
Model		F	Sig.
1	Regression	32.710	.000 <sup>b</sup>
	Residual		
	Total		
a. Dependent Variable: Interest in a Career as a Public Accountant (Y)			
b. Predictors: (Constant), Accounting Knowledge (X <sub>1</sub> ), Internship Experience (X <sub>2</sub> )			
Source: Primary Data Processing (2024)			

The multiple regression test produced an F count for the accounting knowledge variable of 32.710 with a significance level of 0.000, as shown in the table above. The F value of 32.710 is greater than the F table value of 3.0901867 (DF<sub>1</sub>=2 and DF<sub>2</sub>=100-2-1). Meanwhile, the significance level of 0.000 is < 0.025. This indicates that interest in a career as a public accountant is simultaneously influenced by accounting knowledge.

*t-test*

Table 9. T-test

Coefficients <sup>a</sup>			
Model		t	Sig.
1	(Constant)	9.301	0.000
	Accounting Knowledge (X1)	-4,506	0
	Internship Experience (X2)	7,638	0

a. Dependent Variable: Interest in Pursuing a Career as a Public Accountant (Y)

Source: Primary Data Processing (2024)

$$Y = 13.094 + -0.289X1 + 0.6X2 + 1.408$$

Based on the test results in the table above, the significance level for the accounting knowledge variable is 0.000 and the t-value is -4.506 (the negative sign is ignored). Therefore, the first hypothesis (H-1) is accepted because the significance level of the accounting knowledge variable is < 0.025 and the t-value of the accounting knowledge variable (4.506) is > t-table (1.98472, t(0.025;97)). Thus, it can be said that accounting knowledge influences interest in a career as a public accountant.

Based on the test results in the table above, the significance level for the internship experience variable is 0.000 and the t-value is 7.638. Therefore, the second hypothesis (H-2) is accepted because the significance level of the accounting knowledge variable is < 0.025 and the t-value of the accounting knowledge variable (7.638) is > t-table (1.98472, t(0.025;97)). Thus, it can be said that internship experience influences interest in a career as a public accountant.

### *Moderated Regression Analysis (MRA)*

#### *R<sup>2</sup> Test*

Table 10. R<sup>2</sup> Test in MRA

Model Summary			
Model	R	R Square	Adjusted R Square
1	.788 <sup>a</sup>	0.621	0.605

a. Predictors: (Constant), Financial Rewards (Z)\*Internship Experience (X2), Financial Rewards (Z)\*Accounting Knowledge (X1), Internship Experience (X2), Accounting Knowledge (X1)

Source: Primary Data Processing (2024)

In the table above, the adjusted R square value of 0.605 indicates that only 60.5% of the variable of interest in pursuing a career as a public accountant (Y) can be explained by the variables of accounting knowledge (X1) and internship experience (X2), moderated by the variable of financial reward (Z). The remaining 39.5% is explained by other factors outside the scope of this study.

*F Test*

Table 11. F Test in MRA

ANOVA <sup>a</sup>			
Model		F	Sig.
1	Regression	38.843	.000 <sup>b</sup>
	Residual		
	Total		
a. Dependent Variable: Interest in a Career as a Public Accountant (Y)			
b. Predictors: (Constant), Accounting Knowledge (X <sub>1</sub> ), Internship Experience (X <sub>2</sub> )			
Source: Primary Data Processing (2024)			

Based on the table above, it can be seen that the calculated F value is 38.843 with a table F value of 2.47, so both independent variables, when moderated by financial rewards, will affect interest in a career as a public accountant. Similarly, the significance value is 0.000, which is less than 0.025, so that both independent variables have a significant effect when moderated by the financial reward variable.

*T-test*

Table 11. T-Test in MRA

Coefficients <sup>a</sup>					
Model		Unstandardized Coefficients		t	Sig.
		B	Std. Error		
1	(Constant)	10.497	1.345	7,803	0
	Accounting Knowledge (X <sub>1</sub> )	-0.855	0.347	-2.461	0.016
	X <sub>1</sub> *Z	0.042	0.017	2.470	0.015
	Internship Experience (X <sub>2</sub> )	1.207	0.505	2,388	0.019
	X <sub>2</sub> *Z	-0.41	0.024	-1.696	0.093
a. Dependent Variable: Interest in a Career as a Public Accountant (Y)					
Source: Primary Data Processing (2024)					

$$Y = 10.497 + -0.855X_1 + 0.042X_1Z + 1.207X_2 + -0.41X_2Z + 1.345e$$

Based on the table, it is known that the significance value of the accounting knowledge variable moderated by the financial reward variable is 0.015. Furthermore, it is also known that the t-value is 2.470, which is greater than the t-table value of 1.98525. From these two results, the hypothesis that financial reward moderates the effect of accounting knowledge on interest in a career as a public accountant is accepted (H3 accepted).

The table above shows that the calculated t-value is -1.696 with a significance value of 0.093. From these two results, it can be seen that the calculated t-value (-1.696) is less than the table

t-value of 1.9852. It can also be seen that the significance value is greater than 0.025. These two things indicate that the hypothesis of financial rewards moderating the effect of internship experience on interest in a career as a public accountant is rejected (H4 rejected).

#### *D. Discussion*

##### *1. The Effect of Accounting Knowledge on Career Interest in Becoming a Public Accountant*

Based on the results of hypothesis testing, it was found that accounting knowledge had a significance value of less than 0.025 ( $0.000 < 0.05$ ). This indicates that the variable of accounting knowledge partially influences interest in a career as a public accountant. Furthermore, the results also show that accounting knowledge has a t-value greater than the t-table ( $4.506 > 1.98472$ ). This indicates that the accounting knowledge variable has a significant effect on the interest in pursuing a career as a public accountant. The first hypothesis states that accounting knowledge influences interest in a career as a public accountant, so the first hypothesis in this study, which states this, is accepted.

There are three studies that show results consistent with this study. The first study was conducted by Hijriyannah, Muliza, & Astuti (2023) on accounting students in their 6th semester and above at universities in the DKI Jakarta area. In this study, the results showed that accounting knowledge is one of the factors that influence accounting students' career choices in the field of public accounting. The second study was conducted by Puspitasari et al. (2020) on accounting students at Bhayangkara University Surabaya in the 2016 cohort. The results of the study showed that accounting knowledge has a significant influence on the interest in pursuing a career as a public accountant. The third study, conducted by Alimbudiono (2020) on 7th semester accounting students at a private university in Surabaya, also stated that accounting knowledge has a positive effect on the interest in working as a public accountant.

From these previous studies, researchers observed similarities in the influence of accounting knowledge on career interest in becoming a public accountant. This is because accounting knowledge is an important basic skill for someone who wants to work in this field. This condition is in line with the Theory of Reasoned Action and the Theory of Planned Behavior, which state that when someone wants to become a public accountant, their beliefs and abilities (in this case, accounting knowledge) will strengthen their attitude toward that behavior.

##### *2. The Influence of Internship Experience on Career Interest in Becoming a Public Accountant*

In this study, internship experience is a lesson that shapes students' expertise by doing practical work so that they gain a certain level of mastery and skills in their field (in this case, accounting). They gain this internship experience when doing practical work at a company, whether it be a general company or a public accounting firm. Thus, when they graduate from college, they have real work experience that they have practiced beforehand.

Based on the results of the hypothesis test, it was found that the significance level of the internship experience variable had a value of  $< 0.025$ . This indicates that the internship experience variable has an influence on interest in a career as a public accountant. In addition, the hypothesis test results also show that the t-value of the internship experience variable is greater than the t-table value ( $7.638 > 1.98472$ ). This means that the internship experience variable has a significant effect on the interest in pursuing a career as a public accountant, so that hypothesis two (H2), which states that internship experience affects the interest in pursuing a career as a public accountant, is accepted.

The results of this study are also in line with two previous studies conducted by Seviona & Putri (2023) and Amalia et al (2021). In their study, Seviona & Putri (2023) stated that the implementation of internship programs affects students' interest in choosing a career as a corporate accountant. This is reinforced by the opinion of Amalia et al (2021) that a one-year internship program can increase students' interest in pursuing a career as an accountant. However, these results are inconsistent with the research conducted by Muliasari & Andayani (2023), which states that internship experience does not affect accounting students' interest in becoming public accountants.

From the results of this study and summarized from previous studies, it can be concluded that internship experience is currently one of the important factors in students' career interests in becoming public accountants. This is because direct practical experience gained during internships will make it easier for students to have a promising future career in accounting. In the Theory of Reasoned Action and Theory of Planned Behavior, which discuss intentions, attitudes, subjective norms, and perceived behavioral control, when students have positive and supportive experiences, they tend to have a strong intention to pursue a career in a relevant field.

### *3. The Influence of Financial Rewards in Moderating the Relationship between Accounting Knowledge and Interest in Pursuing a Career as a Public Accountant*

Financial rewards are an important factor that people consider when deciding on their career path. In most companies, financial rewards or salaries earned as compensation for work are the main attraction for employee satisfaction. In the field of accounting, the public accounting profession is considered a job with relatively high financial rewards. Therefore, it is very likely that students will be attracted by the prospect of high salaries when choosing their career path.

Based on hypothesis testing, it was found that the financial reward variable had an adjusted R square value of 0.605 when moderating accounting knowledge and financial rewards. This is an increase from the previous regression test result of only 0.390. This means that there is an increase in the adjusted R square value from regression model I to II of 0.215 or 21.5%. This shows that 60.5% of the variables of interest in a career as a public accountant can be explained by the variables of accounting knowledge and internship experience moderated by the variable of financial reward.

When using the accounting knowledge variable alone, the significant effect of financial rewards was proven in the t-test. The t-test showed that the significance value of the accounting knowledge variable moderated by the financial rewards variable was less than 0.025 ( $0.015 < 0.025$ ). In addition, the t-value of the accounting knowledge variable moderated by financial reward is greater than the t-table value ( $2.470 > 1.98525$ ). These two results indicate that the financial reward variable moderates the accounting knowledge variable in influencing career interest in becoming a public accountant. This means that hypothesis three (H3), which states that financial reward moderates the influence of accounting knowledge on career interest in becoming a public accountant, is accepted.

The results of this study are in line with the research conducted by Suyanto et al (2024). Their research was conducted on undergraduate accounting students in Indonesia using questionnaires. In their research, Suyanto et al (2024) stated that financial rewards moderate accounting knowledge in influencing the interest of accounting students in becoming public accountants. This is in line with the Theory of Reasoned Action and the Theory of Planned

Behavior, which state that when students have the intention to do something and this intention is reinforced by internal capabilities (in this case, accounting knowledge) and external capabilities (in this case, high salaries), this will influence their attitude towards a career in accounting.

#### *4. The Influence of Financial Rewards in Moderating the Relationship between Internship Experience and Interest in Pursuing a Career as a Public Accountant*

During an internship, financial rewards are something that students may have received for the work they have done. Even if they did not receive any, they would have knowledge about the financial rewards offered by the company where they did their internship. Therefore, students can consider the career path they will choose in the future.

In the results of the hypothesis testing that has been carried out, it was found that the significance level of the financial reward variable when moderating internship experience has a value of more than 0.025 ( $0.093 > 0.025$ ). In addition, the t-value of the accounting knowledge variable moderated by financial reward is less than the t-table value ( $1.690 > 1.98525$ ). These two results indicate that the financial reward variable does not moderate the accounting knowledge variable in influencing career interest in becoming a public accountant, so hypothesis four (H4) is rejected. This means that financial reward is not a moderating variable.

The results of this study are consistent with research conducted by Lestari (2022), which found that financial rewards do not significantly affect the interest of accounting students who want to become public accountants. This may be because, in reality, students who aspire to become public accountants only want to gain more experience and use this job as a stepping stone before finding a more ideal job. When viewed from the Theory of Planned Behavior, this is very likely to happen because becoming a public accountant is likely to be one of the behavioral controls after having internship experience to prepare for a future career.

## **V. CONCLUSION**

Based on the results and discussion, it can be concluded that low interest in becoming a public accountant can be influenced by accounting knowledge and internship experience. Meanwhile, financial rewards strengthen interest in becoming a public accountant, which is influenced by accounting knowledge. However, financial rewards do not strengthen students' interest in pursuing a career as a public accountant after having internship experience. From the results of this study, the focus of a student who wants to pursue a career as a public accountant can be directed early on by increasing their accounting knowledge and internship experience.

Based on the research that has been conducted and given several limitations in this study, the researcher provides several suggestions for future researchers. The recommendations are to review the variables used more broadly and deeply. In addition, it is also expected that more research will be conducted on the variable of internship experience moderated by the variable of financial reward. Furthermore, future researchers can focus on the variable of internship experience at Public Accounting Firms and non-PAFs, so that the results obtained are expected to be more accurate.

Based on the results of the discussion and conclusions in this study, for students, if students try to increase their knowledge related to several variables that influence their interest in



pursuing a career as a public accountant, this study will be more useful overall. Therefore, future researchers can use this study as a reference for similar topics.

The limitation of this study is that the respondents used in this study were not evenly distributed among accounting students at the Faculty of Economics and Business, Brawijaya University, except for those in semester 8, so the results were not optimal because they were not comprehensive.

#### ACKNOWLEDGEMENT

The author would like to express gratitude to all the people who have helped in the completion of this study.

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