

## ASSESSING CERTIFIED PUBLIC ACCOUNTANTS AS CAREER CHOICE: ACCOUNTING STUDENTS' PERCEPTION

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### ABSTRACT

*The purpose of this study is to analyze accounting students' perceptions of becoming a Certified Public Accountant (CPA). The factors measured in this study are variables of Human Influence, Intrinsic Value, Career Prospects, Job Market Factors, and Opportunity Cost. Data was collected through questionnaires to accounting students throughout Indonesia, including the islands of Java, Sumatra, Sulawesi, and Maluku. The sample was as many as 302 respondents. The independent variables are Human Influence, Intrinsic Value, Career Prospects, Job Market Factors, and Opportunity Cost. A dependent variable is accounting students' Perceptions of becoming a CPA. The results of this study showed that Human Influences and Career Prospects positively influence accountants' Perceptions of becoming accountants, while Intrinsic Value, Job Market Factors, and Opportunity Costs do not influence the accountants' Perceptions of Becoming a CPA.*

**Keywords:** Certified Public Accountant; Accountant; Career; Perception; Human Influence; Intrinsic Value; Career Prospects; Job Market Factors; Opportunity Cost

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## INTRODUCTION

In an advanced era like this, it takes reliable professionals with high abilities, so that universities can create quality graduates. One of the important aspects for adult humans, especially students who have just implemented it is the career path, getting a bachelor's degree can determine career choices to be achieved, such as taking a master's degree, or doctorate, or can be a direct as an employee in both private and government agencies. Accounting students have many choices such as head of accounting, accounting staff, financial managers, and others. Accounting is a career that offers a graduate environment, contact people, professional qualifications, high salaries, and opportunities for advancement (Samsuri, Arifin, & Hussin 2016). Scholars have recognized the important role played by accounting professionals in facilitating transformation and development (Umar & Bello, 2019). This study examines the factors that influence the intention of accounting students to become public accountants.

Postgraduate students from public and private universities actually can choose a career path according to their interests, companies currently need not only students who are skilled in academics but also external skills such as soft skills and external knowledge (Setianto & Harahap, 2017). Several factors influence student career choices such as personality, financial rewards, professional recognition, labor market considerations, work environment, social values, and professional training (Sufiyati, 2019). Different economic backgrounds can also influence a student's career choices (Ebaid, 2020).

Despite the importance of career skills, relatively little is known about the obstacles that accounting students and accounting professionals face when trying to develop a career (Arquero et al., 2017). The role of educators can change students' perceptions of better insights into accounting careers so that they can become excellent and successful accounting graduates (Hatane et al., 2021). The gap between the number of graduating students with an accounting degree and the number of candidates taking the Certified Public Accountant (CPA) Exam continues to widen year over year and education and experience affect the student's intention to become a CPA (Owusu et al., 2018). This means that students who study accounting and who have work experience related to accounting have a higher motivation to become CPA than students who do not study accounting and do not have work experience related to accounting (Srirejeki et al., 2019).

## LITERATURE REVIEW AND HYPOTHESES

A career is the result of a person's hard work, and a career is the result of the process they have done, or the result for them (Hermawan & Tyas, 2018). After completing a bachelor of economics, the Bachelor of Economics in Accounting will first continue as a direct company employee, official employee, or self-employed, then continue with a master's degree, and then receive professional training. different operators to continue. auditor. A career plan is essential for a successful career, but most people cannot properly pursue their career plans and are always worried about future uncertainty. That's what happened to last year's students. They need educator input in career planning to use their learning time effectively.

Career selection is a process that is carried out continuously by a person until he finds a fit between his professional activities and the interests that exist in him. In choosing a career to be pursued, accounting students need to consider various considerations to determine the career to be pursued. According to (Dewayani et al., 2017), factors influencing accounting students in the selection of a career to become a public accountant consist of financial awards, professional recognition, professional

training, social values, work environment, consideration of the job market, personality, and gender.

### **Human Influences**

The career of a child can be determined by the influence of parents. Parents are role models that children admire early on and include the success of people when they are children who want to get to know the world and choose their future careers. It also affects the child's career due to the helplessness of the child who is always instructed by the parents according to the wishes of the parents. Parents play a role in determining the direction of career choices for children's growth and development (Riggs & Bartholomaeus, 2020).

A public accountant or can be referred to as an auditor is someone who has obtained a bachelor's degree in accounting and taken the profession of public accountant and is awarded a professional degree awarded to an accountant (Rosalina et al., 2020). People's view of the public accounting profession through a process derived from experience and learning can be in the form of an accountant certificate so that an accountant can decide about something and work as a professional accountant (Saputra, 2018).

The literature shows that the parent-child relationship has a strong influence on the career orientation of individuals, including adolescents (Ho et al., 2019). Parental connections, challenges, and support all influence the motivation teens develop as they plan for the future. Teenagers also need to believe that they can explore their careers and develop their identities. This exploration process needs to be supported by parents to maintain a sense of connection and keep communication open (Kushlev & Dunn, 2019).

### **Intrinsic Value**

The intrinsic value of a job has a relationship with a person's job satisfaction when doing work and after doing work, in other words, the intrinsic value of an accountant is the attitude of an accountant to work (Steel et al., 2019). Intrinsic factors include intellectually challenging work, supporting creativity, and providing freedom or autonomy (Puspitasari et al., 2021). Job satisfaction is the emotional attitude of a person who feels comfortable and loves work. This attitude is reflected in the attitude to work ethic, discipline, and work achievements. Rewards are important, but job satisfaction can be achieved by praising work outcomes, staffing, personal treatment, and an atmosphere of a work environment where work prioritizes work over rewards (Steel et al., 2019).

Indicators of intrinsic value according to Oktaviani et al. (2020) is an intellectually challenging job found in a dynamic environment that encourages creativity, freedom, and autonomy. Job satisfaction is also an indicator of intrinsic value including a sense of satisfaction obtained from job evaluation, placement, treatment, the atmosphere of the work environment, and where work is prioritized over compensation, although compensation is also important. Being a public accountant faces many challenges, one of which is solving many cases from different types of companies.

### **Career Prospects**

A career is a process of learning and the role of opportunity in the course of life of individuals trying to obtain an economically decent life (Birt, 2008). According to (Asri et al., 2020), a career is also called an achievement that has been obtained by someone for the struggle that has been done and the career is the result of the process carried out or it is a step toward success. Career aims to develop, needs, plan, evaluate, revise, and

improve its design (Luthfitasari & Setyowati, 2021). The profession of a public accountant is a profession that becomes a public trust (Schoenfeld et al., 2017). Some studies have also explored students' perceptions of the intensive public accountant profession (Eames et al., 2018). An accountant works not only to meet economic needs but as an additional skill in the world of accounting that has a positive and significant influence on the selection of economic needs (Asri et al., 2020).

The public accountant profession is a profession that is considered to have promising prospects because this profession offers intellectual challenges and valuable learning experiences (Wahyuni et al., 2019). The profession also offers opportunities for skill development and offers challenging and diverse job opportunities as it can be used in different locations and companies with different characteristics and conditions. According to Hermawan and Tyas (2018), public accountants have a career path to becoming junior auditors and senior auditors.

### **Job market factor**

Job market considerations are closely related to the jobs of accountants that can be accessed in the future (Sugahara & Boland, 2006a). Accountant jobs have a broader job market and are more desirable than jobs with small job markets (Biswan & Sinabutar, 2018). Consideration of the future of accountants, namely careers that are easily accessible, pursued, and run in the future is an affected expectation in the workforce. This profession also shows that the variables of job market considerations partially affect the selection of careers as public accountants and non-public accountants (Wongsodihardjo et al., 2020). The job market is the most important factor and influences the perception of students in choosing a career as an accountant (Yasa et al., 2019).

Labor market factors are closely related to the jobs that will be available in the future. Work that is generally a market share can be described as an environment in which a part of them participates in the creation of a business or activity to create something useful for others (Donald et al., 2018). According to Andini and Amboningtyas (2020), there are 4 aspects of job market indicators, namely the availability of jobs, promotion opportunities, career flexibility, and job security.

### **Opportunity Cost to Become a CPA**

Opportunity cost is the cost savings sacrificed as a result of choosing a particular alternative, leaving other alternatives (Pessak, 2021). There have been significant changes over time in the educational and experience requirements for CPA licenses, which education requirements vary by state, but the general trend has been towards improvement. Deng et al. (2018) also acquire the necessary units in an undergraduate program or through additional study outside or after their undergraduate program.

### **Perception of Becoming CPA**

According to Jalaludin in Riswandari (2017), perception is the experience of an object, event, or relationship obtained by guessing information and interpreting messages. Student perception is the process of reflecting on students after learning and experiencing various things in the learning process and seeing the success of their work. Perception is a subjective experience, a contextual object, or a relationship to infer information and interpret messages.

Perception is a factor that influences career selection. Accounting students take into account perceptions when choosing a career and a person's perception of something can affect his thinking. Perception can be said to be one of the most important

psychological aspects of the human being in response to the presence of different aspects and symptoms around it. If a person has a positive perception of something then it is likely to support it. Similarly, when someone has a negative perception of something, they tend to avoid it.

### **Hypothesis Development**

The theoretical framework of thought explains the relationship between variables, the theory underlying the relationship, the characteristics, and the direction of the relationship (Sudaryono, 2019). This framework explains the relationship between independent variables consisting of Human Influences (X1), Intrinsic Value (X2), Career Prospects (X3), Job Market Factors (X4), and Opportunity Cost (X5) with dependent variable student Perceptions to become a Certified Public Accountant in Indonesia (Y).

A person's career can be determined by human influence, such as parents, colleagues (classmates), professors or lecturers at universities, family friends, teachers or high school counselors, and professional practitioners. According to Hermawan and Tyas (2018), parents are role models admired by a child from a young age, including the success of people when the child already knows the world and wants to choose a career for his future. Research conducted by (Hermawan & Tyas, 2018) states that there is no human influence on the selection of a career as a public accountant for accounting students of Universitas Airlangga Surabaya.

**H1: Human Influence affects the choice of career to become a Certified Public Accountant.**

Intrinsic value is a value that is pursued personal benefit of an individual. There is a direct correlation between work and compensation since an important factor is related to the satisfaction that the individual feels at work (Elfiswandi et al., 2019). A public accountant is an independent auditor who provides services based on a certain fee. Auditors work independently and usually set up an audit company. To become a public accountant, someone must have strong ambitions to develop a career, loves challenges, knows and fully understands auditing standards and accounting standards, and reads extensively to know the latest trends in the world of public accountants. In this profession, public accountants face various challenges, among other things solving many cases of different types of companies.

Research conducted by Hermawan and Tyas (2018) states that intrinsic values show results that have a positive and significant effect on the selection of a career as a public accountant for accounting students of Universitas Airlangga Surabaya. Research conducted by Afifah and Ratnawati (2022) also stated that intrinsic value has a significant effect on the interest of accounting students in a career as a public accountant.

**H2: Intrinsic Value affects the choice of career to become a Certified Public Accountant.**

Career prospects are another factor that can affect employee motivation. That is the potential for promotion through career prospects, especially the work done (Sulaimiah et al., 2020). In general, this promotion is designed to be the dream or motivation of the employee, appreciating and recognizing that the employee in question is doing a good job. Research conducted by Sugahara and Boland, (2006b), proved that career prospects can influence accounting students to choose a career to become a public accountant.



### **H3: Career Prospects affect the choice of career to become a Certified Public Accountant.**

The factors of the job market are closely related to the work that will be accessible in the future. Work that is generally a market share, can be described as an environment in which some of them participate in the creation of businesses and activities to create something that helps others. A public accountant is a profession that can provide opportunities in the world of work. The public accountant profession continues to grow along with the development of Indonesian business and capital markets. Although there is still a lot of criticism from some parties, the existence of the accountant profession is still recognized by the government as a public trust profession. In addition to government support, the development of the accountant profession also relies heavily on public awareness of economic development and the benefits of public accountant services. With the increasing amount of information coming from companies established, both individuals and business entities in the form of legal entities, the demand for the services of public accountants will increase, which will open up more job opportunities, so it is possible to choose a public accountant as a career choice.

Research conducted by (Suindari & Sari, 2018) states that the job market shows results of a positive and significant effect on the selection of a career as a public accountant. Likewise, the results of the research by Handayani (2021) stated that the job market affects the interest of accounting students to become public accountants.

### **H4: Job Market Factor affects the choice of career to become a Certified Public Accountant.**

In general, the opportunity cost of career choice is one of the biggest problems facing career decision-makers. It is believed that the choice of career is made after considering the cost-effectiveness. Therefore, a person's intention to pursue a CPA career can not be explained by the cost of being a CPA. Research conducted by Sugahara and Boland (2006) proved that opportunity cost cannot influence accounting students to choose a career to become a public accountant.

### **H5: Opportunity Cost affects the choice of career to become a Certified Public Accountant.**

## **METHOD**

This research uses explanatory research, which is a study that aims to explain the generalization or relationship between one variable and another (Sudaryono, 2019). The data collection method used is primary data obtained from the questionnaire. An independent variable or free variable is a variable that affects a bound variable, or a variable that causes a change or occurrence of a dependent variable (Sudaryono, 2019). The independent variables in this study are Human Influences, Intrinsic Value, Career Prospects, Job Market Factors, and Opportunity Cost.

The population of this study is accounting students in Indonesia. Research samples are an important factor to consider in research. The research sample is determined by the usefulness of the sample in drawing research conclusions (Sudaryono, 2019). Data was collected through questionnaires to accounting students throughout Indonesia, including the islands of Java, Sumatra, Sulawesi, and Maluku. The sample was as many as 302 respondents. The sample determination technique in this study is purposive sampling. The purposive sampling technique is a technique of identification

and sample collection determined by the researcher according to certain criteria. The sample selection criteria specified by the researcher are as follows:

1. Accounting study program student class of 2018 and 2019 who have passed the auditing I and auditing II courses.
2. Accounting study program student class of 2018 and 2019 who have a GPA above 3.00.

A dependent variable is a variable that is described or influenced by a free variable. A description of a particular phenomenon is systematically explained by dependent variables (Sudaryono, 2019). The dependent variable in this study is the perception of accounting students to have a career in the field of certified public accountants in Indonesia. The perception of students here can be said to be interested in becoming members of an accounting firm that provides professional audit services to practitioners or private clients.

An independent variable or free variable is a variable that affects a bound variable, or a variable that causes a change or occurrence of a dependent variable (Sudaryono, 2019). The independent variables in this study are Human Influences, Intrinsic Value, Career Prospects, Job Market Factors, and Opportunity Cost.

In this study, multiple linear regression analysis through the PLS model was used to determine the influence of independent variables which include Human Influences, Intrinsic Value, Career Prospects, Job Market Factors, and Opportunity Cost with Student Perceptions to become a Certified Public Accountant in Indonesia as a dependent variable.

## RESULTS AND DISCUSSION

The data analysis in this study used the Structural Equation Model Partial Least Square (SEM-PLS) which was processed with the help of SmartPLS software version 3.0. In the SEM-PLS test, there are two stages of analysis, namely the analysis of the measurement model (outer model) which consists of a convergent validity test, discriminant validity test, and reliability test as well as model analysis structural (inner model) consisting of a coefficient of determination test, goodness of fit, and path coefficient test.

Descriptive statistical analysis is used to analyze data by describing data from a research variable which includes the number of samples used in the study, the average value (mean), the middle value (median), the maximum value, the minimum value, and the standard deviation. The data were obtained for analysis to determine the influence of independent variables (X) on dependent variables (Y).

The following are presented the results of the calculation of descriptive statistical analysis from this study:

### Descriptive Analysis

#### *Human Influence*

The development of a group career choices to become a Certified Public Accountant based on Human Influence and utility value to increase students learning motivation this time is based on the previous career choice to become accountant public, as can be seen in Table 1.

**Table 1**  
**Respondent's Answers to Human Influence**

Indicators	Frequency				
	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
X1.1	6	14	39	82	161
X1.2	7	9	44	84	158
X1.3	5	12	47	80	158
X1.4	8	16	84	99	95
<b>Total</b>	26	51	214	345	572

Source: author's data processing, 2022

Based on the descriptive statistics in Table 1, 2% of respondents answered strongly disagree that human influence affects career choices to become a Certified Public Accountant, 4% of respondents answered disagree that human influence affects career choices to become a Certified Public Accountant, then 18% of respondents answered neutral that human influence affects career choices to become Certified Public Accountant, and 29% of respondents answered agree that human influence affects the selection of careers to become Certified Public Accountant, last 47% of respondents answered strongly agree that human influence affects career choices to become Certified Public Accountant.

#### *Intrinsic Value*

The development of a group career choices to become a Certified Public Accountant based on Intrinsic value and utility value to increase students learning motivation this time is based on the previous career choice to become accountant public, as can be seen in Table 2.

**Table 2**  
**Respondent's Answers to Intrinsic Value**

Indicators	Frequency				
	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
X2.1	3	1	32	109	157
X2.2	3	2	35	112	150
X2.3	3	7	38	93	161
X2.4	1	5	39	106	151
X2.5	2	1	24	91	184
X2.6	3	3	32	114	150
X2.7	2	2	29	109	160
<b>Total</b>	17	21	229	734	1113

Source: author's data processing, 2022

Based on the descriptive statistics, 0.8% of respondents answered strongly disagree that intrinsic value affects career choices to become a Certified Public Accountant, 1% of respondents answered disagree that intrinsic value affects career choices to become a Certified Public Accountant, then 10.8% of respondents answered neutral that intrinsic value affects career choices to become Certified Public Accountant, and 34.7% of respondents answered agree that intrinsic value affects the selection of



careers to become Certified Public Accountant, last 52.7% of respondents answered strongly agree that intrinsic value affects career choices to become Certified Public Accountant.

### *Career Prospects*

The development of a group career choices to become a Certified Public Accountant based on Career Prospects and utility value to increase students learning motivation this time is based on the previous career choice to become accountant public, as can be seen in Table 3.

**Table 3**  
**Respondent's Answers to Career Prospects**

Indicators	Frequency				
	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
X3.1	3	2	30	105	162
X3.2	2	4	43	99	154
X3.3	2	2	28	105	165
X3.4	2	1	29	104	166
X3.5	3	6	43	97	153
X3.6	1	6	47	100	148
X3.7	2	7	51	109	133
<b>Total</b>	15	28	271	719	1081

Source: author's data processing, 2022

Based on the descriptive statistics, 0.7% of respondents answered strongly disagree that career prospects affect career choices to become a Certified Public Accountant, 1.3% of respondents answered disagreeing that career prospects affect career choices to become a Certified Public Accountant, then 13% of respondents answered neutrally that career prospects affect career choices to become Certified Public Accountant, and 34% of respondents answered agreeing that career prospects affect the selection of careers to become Certified Public Accountant, last 51% of respondents answered strongly agreed that career prospects affect career choices to become Certified Public Accountant.

### *Job Market Factor*

The development of a group career choices to become a Certified Public Accountant based on the Job Market Factor and utility value to increase students learning motivation this time is based on the previous career choice to become accountant public, as can be seen in Table 4.

**Table 4**  
**Respondent's Answers to Job Market Factor**

Indicators	Frequency				
	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
X4.1	2	3	43	104	150
X4.2	3	5	55	105	134
X4.3	3	7	54	106	132
X4.4	1	9	57	106	129
X4.5	10	18	90	78	106
X4.6	24	46	92	55	85
X4.7	2	6	60	114	120
X4.8	3	24	93	80	102
<b>Total</b>	<b>48</b>	<b>118</b>	<b>544</b>	<b>748</b>	<b>958</b>

Source: author's data processing, 2022

Based on the descriptive statistics, 2% of respondents answered strongly disagree that job market factor affects career choices to become a Certified Public Accountant, 5% of respondents answered disagreeing that job market factor affects career choices to become a Certified Public Accountant, then 22% of respondents answered neutrally that job market factor affects career choices to become Certified Public Accountant, and 31% of respondents answered agreeing that job market factor affects the selection of careers to become Certified Public Accountant, last 40% of respondents answered strongly agreed that job market factor affects career choices to become Certified Public Accountant.

#### *Opportunity Cost*

The development of a group career choices to become a Certified Public Accountant based on Opportunity Cost and utility value to increase students learning motivation this time is based on the previous career choice to become accountant public, as can be seen in Table 5.

**Table 5**  
**Respondent's Answers to Opportunity Cost**

Indicators	Frequency				
	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
X5.1	2	7	50	120	123
X5.2	4	12	79	100	107
X5.3	6	10	64	106	116
X5.4	6	13	72	99	112
<b>Total</b>	<b>19</b>	<b>44</b>	<b>268</b>	<b>429</b>	<b>463</b>

Source: author's data processing, 2022

Based on the descriptive statistics, 1.6% of respondents answered strongly disagree that opportunity cost affects career choices to become a Certified Public Accountant, 3.6% of respondents answered disagreeing that opportunity cost affects career choices to become a Certified Public Accountant, then 21.9% of respondents answered neutrally that opportunity cost affects career choices to become Certified

Public Accountant, and 35% of respondents answered agreeing that opportunity cost affects the selection of careers to become Certified Public Accountant, last 37.9% of respondents answered strongly agreed that opportunity cost affects career choices to become Certified Public Accountant.

### Construct Reliability and Validity Test

The SEM-PLS software offers two methods for reliability testing: Cronbach's Alpha Reliability and Composite Reliability. Cronbach Alpha is a measure of the lower bounds of the confidence value. Composite reliability measures the true value of a structure's reliability. Cronbach's Alpha sum is greater than 0.6 and Composite Reliability is greater than 0.7 (Ghozali, 2021).

**Table 6**  
**Cronbach's Test and Composite Reliability**

	<b>Cronbach's Alpha</b>	<b>Composite Reliability</b>
<b>Career Prospects</b>	0,950	0,959
<b>Human Influences</b>	0,857	0,902
<b>Intrinsic Value</b>	0,924	0,939
<b>Job Market Factor</b>	0,927	0,940
<b>Opportunity Cost</b>	0,889	0,923
<b>Perception</b>	0,819	0,892

Source: author's data processing, 2022

It can be seen that the Cronbach Alpha and Composite Reliability values are above 0.70, thus those meet the reliability requirements.

### Average Variance Extracted (AVE)

Convergent validity is the degree to which a measurement is positively correlated with an alternative measurement of the same structure. Convergence validity is measured by the Average Variance Extracted (AVE). This is the grand average of the squared loads of the items associated with the structure. A desirable value for AVE is greater than 0.50. This indicates that the composition represents more than 50% of the variance for that item. In general, we agree that items should share at least 50% (or 0.5) of the variance (Russo & Stol, 2021)

**Table 7**  
**Average Variance Extracted (AVE)**

	<b>Average Variance Extracted (AVE)</b>
<b>Career Prospects</b>	0,768
<b>Human Influences</b>	0,699
<b>Intrinsic Value</b>	0,689
<b>Job Market Factor</b>	0,664
<b>Opportunity Cost</b>	0,751
<b>Perception</b>	0,735

Source: author's data processing, 2022

Based on the results of data processing in the table, it can be seen that each indicator in this study has an AVE value of  $>0.5$ . This shows that there is no variable indicator that is worth AVE  $<0.5$ , so it can be concluded that all indicators in this study are declared feasible or valid as indicators that measure constructs so that they can be used in research and analyzed for the next stage.

### R square Test

After the examination of the measurement model is met, the structural model is checked. This examination includes the significance of the path and the coefficient of determination. The function of the coefficient of determination is designed to find out how independent variables affect dependent variables. It measures the percentage of variance described by each endogenous construct (Russo & Stol, 2021).

**Table 8**  
**R-square Test**

	<b>R Square</b>	<b>R Square Adjusted</b>
<b>Perception</b>	0,916	0,915

Source: author's data processing, 2022

The table sets the perception score or R Square to 0.916. This means Human Influences (X1), Intrinsic Value (X2), Career Prospects (X3), Job Market Factor (X4), and Opportunity Cost (X5) were able to explain the Perception (Y) variable of 91.6%, while the rest was influenced by other factors.

### Path Coefisients Test

Multiple linear regression analysis in this study uses the Partial Least Square (PLS) model which can be known through the value of the path coefficient. Multiple linear regression analysis in this study was used to determine the influence of Human Influences, Intrinsic Value, Career Prospects, Job Market Factors, and Opportunity Cost on Student Perceptions to become a Certified Public Accountant in Indonesia.

**Table 9**  
**Path Coefisients Test**

	<b>P Values</b>
<b>Career Prospects -&gt; Perception</b>	0,000
<b>Human Influences -&gt; Perception</b>	0,000
<b>Intrinsic Value -&gt; Perception</b>	0,731
<b>Job Market Factor -&gt; Perception</b>	0,281
<b>Opportunity Cost -&gt; Perception</b>	0,836

Source: author's data processing, 2022

The P value shows that Human Influence (X1) and Career Prospects (X3) are significantly positive to variable perception (Y) because the P value  $< 0.05$ . Meanwhile, the Intrinsic Value (X2), Job Market Factor (X4), and Opportunity Cost (X5) are not significant to variable Perception (Y), because the P value is  $> 0.05$ .

**H1: Human Influence affects the choice of career to become a public accountant**

Based on the test results obtained, the P-value for Human Influence was  $0.000 < 0.05$ . This suggests that changes in human influence have a significant positive impact on CPA career choices, and the hypothesis is accepted. The results of this study are consistent with Sugahara and Boland' (2006) research that showed Human Influence significantly and positively influences career choices as auditors.

**H2: Intrinsic Value affects the choice of career to become a public accountant**

Based on the test results, the P-value for the variable Intrinsic Value was determined to be  $0.731 > 0.05$ . This indicates that the hypothesis is rejected because the intrinsic value variables do not positively influence the accountants' career choice variables. The results of this study are consistent with Hermawan and Tyas' (2018) study that indicate Intrinsic Value does not positively influence career choices as auditors. However, the result of this study is inconsistent with Sugahara and Boland (2006) which showed that job Intrinsic Value positively influences career choices as accountants.

**H3: Career Prospects affect the choice of career to become a public accountant**

Based on the test results obtained, we found p-values for career prospects for the variables to be  $0.000 < 0.05$ . This suggests that variations in career prospects have a significant positive impact on career choices as CPAs, and the hypothesis is accepted. The results of this study are consistent with Sugahara and Boland' (2006).

**H4: Job Market Factor affects the choice of career to become a public accountant**

Based on the test results, we found the P-value for the variable Job Market Factor to be  $0.281 > 0.05$ . This indicates that hypothesis is rejected because the job market factor variables did not have a positive impact on accountants' career choice variables. The results of this study are consistent with a study conducted by Sari (2013). However, the results of this study contradict research by Senoadi (2015), showing that labor market factors of employment positively influence career choices as accountants.

**H5: Opportunity Cost affects the choice of career to become a public accountant**

Based on our test results, we found the P-value for the opportunity cost variable to be  $0.836 > 0.05$ . This indicates that hypothesis is rejected because variable opportunity cost did not positively affect variable career choice accountants. The results of this study contradict Sugahara and Boland' (2006) study that showed employment opportunities have a positive impact on CPA career choices.

**CONCLUSION AND SUGGESTION**

Choosing a career for accounting students is the initial stage of the career process. Career options for accounting graduates are not specific to the accounting profession, and there are plenty of career options to explore depending on the underlying factors. Many realities in the world of work require accounting graduates to be explained as a whole.

Many types of careers that accounting students with an accounting degree can pursue, including certified accountants, corporate or business accountants, educational accountants, and government accountants. Therefore, accountants are free to choose the career they want to pursue. Accounting graduates have so many career options that it is difficult to make decisions in making a choice. In this way, the question of career choice is fed back to the student himself/herself. What behind his/her choice is, and what awaits an accounting student in his/her choices is.

Many factors can be a reason for career selection, such as human influence, intrinsic value, career prospects, job market factors, and opportunity costs. This research shows that human influence and career prospects can influence accounting students to become Certified Public Accountants, while intrinsic value, job market factors, and opportunity costs do not affect them. The limitation of this study is that the questionnaire has not been evenly distributed in Indonesia and the limited variables to be analyzed.

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