

The Impact of Gender, Income Perception, Job Market Considerations, The Nature of Professional Work, And the Work Environment on Accounting Students' Interest in Becoming Public Accountants

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Abstract- *The purpose of this study is to determine the effect of gender, income perception, labor market factors, the nature of professional work, and work environment on accounting students' interest in pursuing a career as a public accountant. The quantitative method was used in this study. Primary data sources and types, as well as data collection methods, which included questionnaires distributed to accounting students at Sumbawa University of Technology. Purposive sampling was used to collect data from up to 73 respondents. Multiple linear regression was used to process the data. The t-test results indicate that gender, income perception, and the nature of professional work all have a negligible effect on students' interest in pursuing a career as public accountants.*

Indexed Terms- *Gender Influence; Perceptions of Income; Labor Market Considerations; Professional Work Nature; Work Environment.*

I. INTRODUCTION

Indonesia's business community is undergoing rapid development at the moment. This is demonstrated by the increasing number of growing businesses and the intense competition that exists in the business world. The business world's rapid development has resulted in the creation of numerous job opportunities for the workforce. A bachelor of economics, particularly from the accounting department, is one of those in the workforce. In the world of work, accounting graduates have the option of becoming accountants. Accounting is a critical profession in the business world. Accounting occupies a unique position in business (Rita & Dheasey, 2020, p. 2020). According to data released by the Ministry of Finance of the Republic of

Indonesia, the number of public accountants in the country as of October 11, 2021, is overwhelmingly male (approximately 791 people), with only a few women (approximately 231) choosing the profession. Widyanti (2018) explains that discussing a career cannot be divorced from work, as everyone requires work to meet their basic needs. Career is a path of advancement; professional is a term reserved for professionals. Additionally, a career is defined as a series of work experiences that lead to experience development. Naturally, choosing a career must be guided by one's interests and career goals.

Everyone must be motivated to pursue a career, If an individual's educational background is in accounting, they can pursue a variety of accounting careers, including public accountants, government accountants, management accountants, and educator accountants. Each type of accountant's job entails a distinct set of roles and responsibilities, as well as distinct risks. Academics will find the interests and career plans of accounting students extremely beneficial in developing a more efficient curriculum, teaching and learning process that is tailored to the student's professional choice. For instance, by assigning accounting students majors based on their career interests. Until academics can provide support for career development. Therefore, it takes a stimulus that causes students to think seriously about the career they want while still in college in order for students to maximize their use of campus time and facilities for career development.

According to Mulyadi (2012), the public accounting profession provides a variety of services to the community, including insurance, attestation, and non-insurance services. Insurance services are professional

services provided by independent firms that enhance the quality of information available to decision makers. Attestation services include auditing, examination, review, and adherence to a predetermined procedure. An attestation service is a statement of opinion, or the judgment of an independent and competent person, regarding whether an entity's assertion complies with established criteria in all material respects. Based on information of the survey conducted by the author via google form among accounting students at Sumbawa University of Technology in the class of 2016-2019 regarding their interest in a career as a public accountant, 43 percent, or 73 people, were interested in becoming public accountants, while 57 percent, or 97 people, were not interested. Thus, it can be concluded that accounting students at Sumbawa University of Technology are extremely interested, which motivates researchers to conduct research on accounting students at Sumbawa University of Technology.

Although extensive research has been conducted on the factors that influence accounting students' interest in pursuing a career as a public accountant, the findings remain inconsistent. Dody Hapsoro and Dhenayu Tresnadya Hendrik (2018) conducted a study to determine the factors that influence accounting students' interest in pursuing a career as public accountants. The findings indicated that academic ability, financial rewards, gender, and market factors all had a significant effect on accounting students' interest in pursuing a career as public accountants. Andini (2020) conducted an analysis of the factors that influence student interest in pursuing a career as a public accountant. Income had a significant effect on students' interest in becoming public accountants, the findings indicated. Meanwhile, students' interest in becoming public accountants is unaffected by the nature of professional work, labor market considerations, or work environment.

According to Febriyanti (2019) investigates the factors influencing accounting students' interest in pursuing a career as a public accountant. Financial rewards, labor market considerations, family environment, personality, professional recognition, and work environment all have a significant effect on student interest in pursuing a career as a public accountant. Based on the previous research, it continues to produce

inconsistent results due to a variety of factors, including location, respondents' comprehension, and so on. According to these previous studies, the factors influencing accounting students' interest in pursuing a career as public accountants are gender, income perception, market considerations, thme nature of professional work, and the work environent.

II. THEORETICAL REVIEW

Winkel (2012) argues that interest is the tendency to feel interested in certain fields and feel happy working in those fields. While Suryabrata (2012) argues that interest is a sense of liking and a sense of interest in something or an activity without anyone telling. Interest is basically an acceptance of a relationship between oneself and other things outside of oneself. The stronger or closer the relationship, the greater the interest (Hapsoro & Hendrik, 2018)

Career according to the Big Indonesian Dictionary (KBBI) is a development and progress in one's life, position or work. Usually, the work in question is a job that is rewarded in the form of salary or money. Career is a word from the Dutch language. Carriere is development and advancement in one's line of work. It can also mean a level in a particular job. Public accountants are accountants who have obtained permission from the Minister of Finance to provide services. Provisions regarding public accountants are regulated in Law Number 5 of 2011 concerning Public Accountants and Regulation of the Minister of Finance Number 17/PMK.01/2008 concerning Public Accountant Services.

The public accountant will provide his services through KAP. KAP is a business entity that has obtained a permit from the Minister of Finance in accordance with the laws and regulations. In Law Number 5 of 2011 concerning Public Accountants Article 3 paragraph 1 it is stated that insurance services provided by public accountants include:

- a) Audit services on historical financial information.
- b) Review services for historical financial information.
- c) Other insurance services.

According to the Law of the Republic of Indonesia Number 5 of 2011 article 1 "Public Accountant is

someone who has obtained permission to provide services as regulated in this Law". The requirements to become a Public Accountant based on Law Number 5 Year 2011 article 6 paragraph (1) which regulates the public accounting profession in Indonesia are as follows:

- 1) Possess a valid certificate indicating successful completion of the public accounting profession exam.
- 2) Extensive experience in the insurance industry.
- 3) Located on the territory of the Republic of Indonesia's Unitary State.
- 4) Be in possession of a Taxpayer Identification Number.
- 5) Never faced administrative sanctions resulting in the suspension or revocation of a Public Accountant license.
- 6) Never been sentenced to a term of imprisonment of 5 (five) years or more for committing a crime punishable by imprisonment.
- 7) Join the Association of Public Accountants in accordance with the Minister's determination.
- 8) Not in the spirit of forgiveness

Gender is thought to have an effect on the type of work or career that someone will pursue. People frequently judge that a job is more suitable for men than for women, or vice versa. The culture of society prior to Kartini, which prohibited women from working, was quite different. Women are now considered to have a role in society and are capable of working in all spheres of life (Hapsoro & Hendrik, 2018). The following hypothesis is advanced in light of the foregoing description:

H1: Gender has an effect on the interest of accounting students to have a career in becoming a public accountant.

Income or salary is one of the factors that accounting students will consider when deciding on a career. The higher the income/salary offered, the more interested the student is in pursuing the career. Accountants are one of the more lucrative professions in comparison to other occupations. As a result, the study asserts that there is a relationship between income and an accounting student's desire to pursue a career as a public accountant. (2014) (Chairunnisa). The

following hypothesis is advanced in light of the foregoing description:

H2: Income perception affects the interest of accounting students to have a career as a public accountant.

The labor market is a state of existence or availability of jobs that individuals can enter based on their respective expertise (Nuraini, 2008). Suyono (2014) argues that jobs with a larger labor market will be in higher demand than jobs with a limited labor market. According to Putro and Mega (2011)'s research, labor market considerations significantly affect accounting students' interest in a career as a public accountant (Febriyanti, 2019). The following hypothesis is advanced in light of the foregoing description:

H3: Job market considerations affect the interest of accounting students to have a career as a public accountant.

Students' perceptions of the sacrifices associated with being a public accountant include the nature of work (routine, attractive, frequently required to work overtime), the level of competition among employees, and work pressures. (2014, Nugroho). The following hypothesis is advanced in light of the foregoing description.:

H4: The nature of professional work influences the interest of accounting students to have a career as a public accountant.

The work environment encompasses everything that surrounds employees at work, whether physical or non-physical, and whether directly or indirectly affecting them and their work. 2021) (Amrain, Hambali, & Rakhma). The following hypothesis is advanced in light of the foregoing description:

H5: The Work Environment Affects the Interest of Accounting Students for a Career to Become a Public Accountant.

III. RESEARCH METHODS

This study is quantitative in nature, and the data sources were obtained through the distribution of

questionnaires and the use of a Likert scale research instrument. The population for this study was accounting students at Sumbawa University of Technology, and the sampling technique was purposive sampling with a sample size of 100 respondents. Multiple linear regression was used to analyze the data.

IV. RESULTS AND DISCUSSION

Data Quality Test

1. Validity Test

A questionnaire is said to be valid if $r_{count} > r_{table}$ and a questionnaire is said to be invalid if $r_{count} < r_{table}$. The results of the validation test from this study were processed using IBM SPSS statistics 25 seen in table 1

Table 1 Validation Test

Variable	Number of statements	Rtable 5%	Rcount	Description
Gender	X1.1	0.2303	0.818	Valid
	X1.2	0.2303	0.806	Valid
	X1.3	0.2303	0.747	Valid
Income Perception	X2.1	0.2303	0.719	Valid
	X2.2	0.2303	0.762	Valid
	X2.3	0.2303	0.796	Valid
Labor Market Considerations	X3.1	0.2303	0.513	Valid
	X3.2	0.2303	0.665	Valid
	X3.3	0.2303	0.710	Valid
	X3.4	0.2303	0.714	Valid
	X3.5	0.2303	0.432	Valid
	X3.6	0.2303	0.556	Valid

	X3.7	0.2303	0.718	Valid
Nature of Professional Work	X4.1	0.2303	0.722	Valid
	X4.2	0.2303	0.831	Valid
	X4.3	0.2303	0.808	Valid
Work environment	X5.1	0.2303	0.892	Valid
	X5.2	0.2303	0.831	Valid
	X5.3	0.2303	0.815	Valid
Interest of Accounting Students to Career to Become a Public Accountant	Y1.1	0.2303	0.850	Valid
	Y1.2	0.2303	0.720	Valid
	Y1.3	0.2303	0.740	Valid

Source: Primary Data Processed (2021)

From the table above, it can be seen that the results of the R table are obtained from the sample (N) = 100 with the r-table formula, namely $N-2 = 100-2 = 98$ of 0.2303. all of them produce r-count values than r-table so it can be concluded that all instruments in this study can be said to be valid.

2. Reliability Test

A questionnaire is said to be reliable if the Cronbach Alpha value is > 0.6 and a questionnaire is said to be unreliable if the Cronbach Alpha value is < 0.6 . The reliability results from this study were processed using IBM SPSS Statistics 25 as shown in table 2.

Table 2 Reliability Test

Variable	Cronbach's Alpha	Significance Level	Description
Gender	0.698	0.6	Reliable
Income Perception	0.632	0.6	Reliable
Labor Market Considerations	0.730	0.6	Reliable

Nature of Professional Work	0.693	0.6	Reliable
Work environment	0.801	0.6	Reliable
Interest of Accounting Students to Career to Become a Public Accountant	0.645	0.6	Reliable

Source: Primary Data Processed (2021)

From the table above, it can be seen that the results of the reliability test show that the Cronbach Alpha value of the gender variable = 0.698, income perception = 0.632, labor market considerations = 0.730, nature of professional work = 0.693, and work environment = 0.801 and Interest of Accounting Students to Career to Become a Public Accountant = 0.645 the value is above 0.6 so it can be concluded that the variables of gender, income perception, labor market considerations, nature of professional work, work environment, and The interest of accounting students to become a public accountant is said to be reliable.

- Classic assumption test

1) Normality test

This normality test uses statistical analysis, namely by doing the Kolmogorov Smirnov statistical test, namely if the significance value is > 0.05 then the data is normally distributed and if the significance value is < 0.05 then it is not normally distributed.

Table 3 Normality Test

Test Statistic	Value Significance	Significance Level	Description
0.120	0.241	0.05	Data is normally distributed

Source: Primary Data Processed (2021)

2) Multicollinearity test

The multicollinearity test can be seen from the tolerance value and its opposite Variance Inflation

Factor (FIV). If the tolerance value is > 0.01 or the VIF value is < 10, it can be said that there is no multicollinearity and if the tolerance is < 0.01 and VIF > 10, it can be said that there is multicollinearity.

Table 4 Multicollinearity Test

Variable	VIF	Mark Tolerance	Description
Gender	1.358	0.736	Multicollinearity does not occur
Income perception	2.118	0.472	Multicollinearity does not occur
Labor Market Considerations	2.874	0.348	Multicollinearity does not occur
Nature of Professional Work	1.221	0.819	Multicollinearity does not occur
Work environment	1.599	0.626	Multicollinearity does not occur

Source: Primary Data Processed (2021)

3) Heteroscedasticity test

If the significance value is > 0.05 then the data does not contain heteroscedasticity and if the significance value is < 0.05 then it contains heteroscedasticity.

Table 5 Heteroscedasticity Test

Variable	Sig	level Significance	Description
Gender	0.487	0.05	There is no heteroscedasticity
Income Perception	0.238	0.05	There is no heteroscedasticity
Labor Market Considerations	0.465	0.05	There is no heteroscedasticity

The nature of the profession	0.897	0.05	There is no heteroscedasticity
Work environment	0.981	0.05	There is no heteroscedasticity

Source: Primary Data Processed (2021)

• Hypothesis testing

1) Multiple linear regression test

Multiple linear regression test is to find out whether the independent variable has an effect on the dependent variable. The formula for testing multiple linear regression exams is as follows: $Y = b_1x_1 + b_2x_2 + b_3x_3 + b_4x_4 + b_5x_5$.

a) Test of determination, The R² value of the coefficient of determination ranges from 0-1. The value of R² is equal to zero (R² = 0) indicating that there is no effect between the independent variables on the dependent variable. If R² is getting closer to 1, it shows the stronger the influence of the independent variable on the variable and when R² is getting smaller and closer to 0 it shows the smaller the influence of the independent variable on the dependent variable.

Table 6 Test of determination

Adjusted R Square	Description
0.65	A total of 65% of the variables of Accounting Students' Interest in Making a Career as a Public Accountant can be explained by the variables of gender, income perception, labor market considerations, the nature of professional work and the work environment.

Source: Primary Data Processed (2021)

b) T-test or partial test if the significant value is < 0.05 or tcount > ttable, then there is an effect of the X and Y variables and if the significant value is > 0.05 or or tcount < ttable, then there is no effect of X and Y variables.

Table 7 T-Test

Variable	Sig	T	Description
Gender	0.556	0.591	There is no significant effect between the gender variable and the interest of accounting students to have a career as a public accountant.
Income perception	0.135	1.514	There is no significant effect between the income perception variable and the interest of accounting students to have a career as a public accountant.
Job market considerations	0.048	2.015	There is a significant influence between the variables of labor market considerations and the interest of accounting students to have a career as a public accountant.
The nature of the work of the profession	0.599	0.529	There is no significant effect between the variables of the nature of professional work and the interest of accounting students to have a career as a

			public accountant.
Work environment	0.000	4,969	There is a significant influence between the work environment variables and the interest of accounting students to have a career as a public accountant.

Primary data sources are processed (2021)

V. RESULT AND DISCUSSION

Based on the results of multiple linear regression testing, a significant value was obtained at $0.556 > 0.05$, meaning that there is no positive relationship and no significant effect between the gender variable (X1) on the interest of accounting students for a career as a public accountant (Y), so the hypothesis is rejected. In other words, the absence of gender differences in careers does not always affect the interest of Sumbawa University of Technology accounting students to have careers as public accountants.

This research is in line with Wahyuni's research (2017), the results of his research show that gender does not affect students' interest in a career as a public accountant because students perceive that there is no gender discrimination in the accounting profession, the existence of a women's emancipation movement is a factor that ensures the fulfillment of women's rights in the accounting profession. the world of work so that the issue of gender discrimination in the accounting profession is considered no longer the case.

1) Effect of income perception, based on the results of multiple linear regression testing, it was obtained a significant value of $0.135 > 0.05$, meaning that there is no positive relationship and no significant effect between the income perception variable (X2) on the interest of accounting students for a career as a public accountant (Y). So that the hypothesis is rejected. In other words, a high starting salary, a pension

fund or a fast salary increase do not always affect the interest of Accounting Students at the Sumbawa Technology University to have a career as a Public Accountant. This research is in line with Dary's research (2017). The results of his research show that income perception has no effect on the interest of accounting students to have a career as public accountants. This result can be caused by the perception of income given to the public accounting profession that does not interest them with the reason to seek work experience.

2) Effect of labor market considerations, based on the results of multiple linear regression testing, a significant value of $0.048 < 0.05$ was obtained, meaning that there was a significant relationship and influence between labor market considerations (X3) on the interest of accounting students to have a career as a public accountant (Y). So that the hypothesis is accepted. In other words, the high guaranteed job security, easy access to job vacancies is certainly very interesting for accounting students at the Sumbawa Technology University in determining their careers as public accountants. This research is in line with the research of Amrain (2021). The results of his research indicate that labor market considerations influence the choice of a career in the accounting profession. this states that labor market considerations include the availability of job opportunities or the ease of accessing job vacancies as well as guaranteed job security. Students usually choose jobs that are easily accessible to students, usually in great demand by students themselves.

3) Influence of the nature of the profession, based on the results of multiple linear regression testing, a significant value of $0.559 > 0.05$ means that there is no positive relationship and no significant effect between the variables of the nature of professional work (X4) on the interest of accounting students to have a career as a public accountant (Y). so that the hypothesis is rejected. In other words, the nature of work, the level of competition and work pressure do not always affect the interest of accounting students at the Sumbawa University of Technology to have a career as a public accountant. This research is in line with Andini (2020). The results

of his research indicate that the nature of professional work has no effect on students' interest in becoming public accountants. This explains that not everyone likes a challenge in a job.

- 4) Influence of work environment, based on the results of multiple linear regression testing, it was obtained a significant value of $0.000 < 0.05$, meaning that there was a significant relationship and influence between the work environment variables (X3) on the interest of accounting students to have a career as a public accountant (Y). So that the hypothesis is accepted, in other words a pleasant work environment, comfortable work atmosphere, good level of competition, of course, attracts special interest for accounting students at the University of Technology Sumbawa in determining their careers as public accountants. This research is in line with Febrianti's research (2019). The results of his research indicate that the work environment has a significant effect on career choice to become a public accountant. The work environment is everything that is around the worker that is expected to influence him in carrying out the tasks he carries with a comfortable situation. Accounting students who have an interest in a career as a public accountant, consider the work environment as a public accountant to have a pleasant work environment, the chosen career has a good job.g routine and quickly resolved.

CONCLUSION

Based on the results of data analysis and hypothesis testing in the previous chapter, it can be concluded as follows:

- 1) The gender variable has no effect on accounting students' interest in pursuing a career as a public accountant. This statement indicates that students believe there is no gender discrimination in the accounting profession, and that the existence of a women's emancipation movement contributes to the fulfillment of women's rights in the workplace, ensuring that the issue of gender discrimination in the accounting profession does not recur.
- 2) Income perception has no effect on accounting students' interest in pursuing a career as a public accountant. This demonstrates that the income associated with the public accounting profession does not become their primary motivation for seeking work experience.
- 3) The labor market considerations variable has an effect on accounting students' interest in pursuing a career as a public accountant. This section states that labor market considerations include the availability of job opportunities or the ease with which job openings can be accessed, as well as job security. Students typically choose jobs that are easily accessible to them and are in high demand among students.
- 4) The nature of professional work has no effect on accounting students' desire to pursue a career as a public accountant. This implies that not everyone enjoys a job that presents a challenge.
- 5) The work environment variable has an effect on accounting students' interest in pursuing careers as public accountants. This definition states that the work environment is everything that surrounds the employee and is expected to influence his ability to perform the tasks he performs in a comfortable manner.

SUGGESTION

- 1) For further researchers, it is recommended to add other independent variables that may not be included in this study.
- 2) For further researchers, using a larger sample not only at one university, but at several other universities that have accounting majors, so that the results can be compared and get optimal results.
- 3) For academics as their material for consideration in making decisions for a career as public accountants and for faculties so that this research provides added value, it is better to further improve the quality of teaching and hold activities such as workshops, seminars and others about public accounting, thereby providing an overview for students to increase their interest in a career as a public accountant.

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