

Research Article

The Influence of Economic Motivation, Gender, Perception, Family Environment, and Work Environment on Students' Interest in Becoming a Public Accountant

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Abstract.

This study aims to determine the effect of economic motivation, gender, perception, family environment, and work environment on students' interest in becoming a public accountant. The research object originated from Muria Kudus University, with a purposive sampling method for sampling. The total samples were 262 samples. The research used a quantitative approach with primary data sourced from respondents through questionnaire answers. The data analysis method used was multiple linear regression analysis. The analytical tool used was SPSS 26. The results showed that economic motivation, perceptions, family environment, work environment had a positive effect on students' interest in becoming public accountants, while gender had no effect on students' interest in becoming public accountants.

Keywords: economic motivation, gender, perceptions, family environment, work environment students' interest in becoming a public accountant

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1. Introduction

Career formation begins with the stage of choosing a student's career. The hope and dream of all students is to have a promising career. Challenges in the world of work, which is increasingly tight and full of competition, require students to be able to improve the quality of their performance and responsibilities as preparation for the world of work (Ardiani dan Mulya, 2018). An accounting graduate has several professional choices in the world of work, one of which is a public accountant. The Minister of Finance gives permission to public accountants to be tasked by providing public accounting services in Indonesia, but the number of public accountants in Indonesia is still very small. This number is in contrast to the teaching provided by Indonesian universities which guides their students to work as public accountants in Public Accounting Firms (Hastuti dan

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Kartika, 2017). Deputy Minister of Finance Mardiasmo at the inauguration of the State Financial Governance and Accountability Research Library said that student interest in becoming public accountants and government accountants was said to be minimal because most students were more interested in becoming accountants for private companies and the banking sector. According to Mardiasmo, under such conditions there must be literacy readiness regarding state finances for students (Sabki, 2018).

Factors that can influence the type of career that students choose are very interesting things to research further, because by knowing the reasons why students choose the career they are interested in, it will also be known that accounting education methods are in line with the demands of the world of work which will make it easier. Students adjust their abilities according to their type of work after completing their education or studies. There are many factors that influence students' interest in a career as a public accountant. Based on previous research, researchers took the variables gender, perception, family environment, work environment, and economic motivation for further research because there are still differences in research results. Economic motivation is an action driven by economic factors such as salary or income (Jefriyanto dkk., 2022).

Financial rewards are a control system so that employees can be directed towards achieving the company's goals, therefore remuneration and rewards are given to employees in various forms. Financial awards are divided into two types of awards, namely direct and indirect (Jefriyanto dkk., 2022). Gender is the separation of positions, roles, duties and responsibilities between men and women which are decided by society according to characteristics based on customs, beliefs, customs and norms that apply in society (Rahminawati, 2001). Perception is an experience gained from interpreting a message which will then be concluded into information (Rakhmat, 2007). Perception can mean direct acceptance of the process of knowing what is experienced as well as understanding information about the environment through the five senses and a view of an object as a whole.

The work environment is everything that can have an influence on workers to complete the work given to them around the worker (Nitisemito, 2001). The factor that is thought to have an influence on a person's career choice is the work environment, because it is related to productivity in the work one is involved in. In the accounting field, the work environment requires many workers to face work pressure and job challenges in order to achieve satisfactory results. Time constraints and client pressure mean that a public accountant must be prepared to work overtime and be ready to compete. Because of this, accounting students will be challenged to achieve satisfaction if they successfully complete the assigned work well (Sari dan Sukanti, 2016).

Based on the background above, researchers are interested in conducting research entitled “The Influence of Economic Motivation, Gender, Perception, Family Environment and Work Environment on Students’ Interest in A Career to Becoming a Public Accountant”

2. Method

The type of data used in this research is primary data. Primary data is data collected directly by researchers from the place where the research is carried out Sugiyono (2019). The data source used in this research was obtained directly from distributing a list of questions to Accounting students at the Faculty of Economics and Business, Universitas Muria Kudus. The population of this research is Accounting Students Class 2018 to 2021 at Muria Kudus University. This data was obtained from the BAAK office of Universitas Muria Kudus. The sampling technique used in this research is Purposive Sampling. Regarding the number of samples to be used, this research will use the Slovin formula.

The population of this research is Muria Kudus University Accounting students’ class 2018 to 2021 with a total of 759 students. The total number of samples was 262 samples, which used the Slovin formula with an allowance percentage of 5%. The questionnaire has been distributed using the online method via WhatsApp. The online method is carried out by sharing a Google form link which is distributed via WhatsApp social media. The number of questionnaires distributed was 400. 264 questionnaires were returned or 65.5% of the questionnaires were returned. All returned questionnaires met the criteria, the questionnaires that could be processed were 262 questionnaires or 99.2% of the total number of returned questionnaires.

3. Result and Discussion

3.1. Result

The number of respondents used was 262 respondents. The female gender dominates at 82.8%, while the male gender is 17.2%. It is known that the respondents aged 15 - 20 years were 29%, aged 21 - 25 years were 69.8%, aged 26 - 30 years were 1.2%, aged >30 years were 0%. All items on the variables of students’ interest in a career as a public accountant, economic motivation, gender, perception, family environment, work environment was declared valid. It can be seen that per item the statement has a value of $R_{count} > R_{table}$. The Cronbach alpha value for each variable shows a reliable value

above 0.60, for the variable of student's interest in a career as a public accountant has a reliable value of 0.764, the economic motivation variable has a reliable value of 0.791, the gender variable has a reliable value of 0.793, the family environment variable has a reliable value of 0.735, while the work environment variable has a reliable value of 0.625. It can be concluded that the question items in this variable are feasible and can be used for a research.

The first hypothesis in this research is that economic motivation has a positive effect on students' interest in a career as a public accountant. It is known in the t test results table that the value of t is 7.199, which is greater than t table, namely 1.651 and the significance of 0.000 is smaller than 0.05. This shows that the economic motivation variable has a positive effect on the students' interest variable in becoming a public accountant. Then a decision can be made that **H1 is accepted**. The second hypothesis in this research is that gender has a positive effect on students' interest in a career as a public accountant. It is known in the t test results table that the value of t is -0.941, which is smaller than t table, namely 1.651 and the significance of 0.348 is greater than 0.05. This shows that the gender variable has a significant negative effect on the student's interest in a career as a public accountant. So, it can be decided that **H2 is rejected**.

The third hypothesis in this research is that perceptions have a positive influence on students' interest in a career as a public accountant. It is known in the t test results table that the value of t is 6.926, which is greater than t table, namely 1.651 and the significance of 0.000 is smaller than 0.05. This shows that the perception variable has a positive effect on the variable of students' interest in pursuing a career as a public accountant. Then a decision can be made that **H3 is accepted**. The fourth hypothesis in this research is that the family environment has a positive influence on students' interest in a career as a public accountant. It is known in the t test results table that the value of t is 2.185, which is greater than t table, namely 1.651 and the significance of 0.000 is smaller than 0.05. This shows that the family environment variable has a positive effect on the student's interest in a career as a public accountant. Then a decision can be made that **H4 is accepted**. The fifth hypothesis in this research is that the work environment has a positive effect on students' interest in a career as a public accountant. It is known in the t test results table that the value of t is 3.459, which is greater than t table, namely 1.651 and the significance is 0.001, which is smaller than 0.05. This shows that the work environment variable has a positive effect on the student's interest in a career as a public accountant. Then a decision can be made that **H5 is accepted**.

3.2. Discussion

3.2.1. The influence of economic motivation on students' interest in a career as a public accountant

Based on the results of respondents' responses to the influence of economic motivation on students' interest in pursuing a career as a public accountant, the majority of respondents strongly agreed that the statistical results of respondents' answers, economic motivation variables with indicators of large salaries, large year-end bonuses, family allowances, insurance programs and pension fund programs, high additional salary (apart from the basic salary, such as honoraria) and a clear policy in providing overtime payment. There are data findings where the minimum answer value from respondents is 6 and the maximum answer value from respondents is 25. It is known that on average respondents answered "strongly agree" to the large salary indicator of 63.4%, answered "strongly agree" to the large year-end bonus indicator amounting to 54.2%, answered "strongly agree" on the family allowance indicator, insurance program and pension fund program 55.3%, on the additional salary indicator (beyond the basic salary, such as honoraria) which was high at 46.9% and on the policy indicator which clear in providing overtime payment of 52.7% in the economic motivation variable. This research proves that economic motivation is very influential in motivating students to pursue a career as a public accountant. It can be concluded that the higher the economic motivation, the more students' interest in pursuing a career as a public accountant will increase. Thus, the results of this research are in line with the results of previous research conducted by Elfi et al. (2015) and Richa et al. (2016) which states that economic motivation influences career choice as a public accountant.

3.2.2. The influence of gender on students' interest in pursuing a career as a public accountant

Gender has no effect on students' interest in pursuing a career as a public accountant. Based on the results of respondents' responses to the influence of gender on students' interest in pursuing a career as a public accountant, the majority of respondents did not agree that the statistical results of respondents' answers, the gender variable with collateral indicators in promotion, rights and obligations and differences in scope of work, there were data findings where the minimum value of the answer from of respondents, namely 3 and the maximum answer value from respondents is 15. It is known that the average respondent answering that they disagreed with the guaranteed indicator for

promotion by 34.7%, answered disagreed, and with the rights and obligations indicator was 50.4%, answered disagreed, on the indicator of differences in scope of work 29.4%, answered disagree in the economic motivation variable. This research proves that gender has no effect on motivating students to pursue a career as a public accountant. It can be concluded that the level of gender has no influence on students' increasing interest in a career as a public accountant. Thus, the results of this research are in line with the results of previous research conducted by Handayani (2021) and Ningsih (2021) which stated that gender did not have a significant effect on choosing a career as a public accountant.

3.2.3. The influence of perceptions on students' interest in pursuing a career as a public accountant

Perception influences students' interest in a career as a public accountant. Based on the results of respondents' responses to the influence of perceptions on students' interest in pursuing a career as a public accountant, the majority of respondents strongly agree that the statistical results of respondents' answers, perception variables with indicators of their own abilities and direction given by parents, choosing a career as a public accountant supports work creativity, choice which you take based on your own wishes by having the courage to bear all the consequences and having high analytical and professionalism skills. There are data findings where the minimum value for answers from respondents is 10 and the maximum value for answers from respondents is 20. It is known that the average respondent answered strongly agreeing with the indicators of their own abilities and the direction given by parents, 57.6% answered strongly agree, in the indicator of choosing a career as a public accountant supports work creativity by 57.6%, the answer is strongly agree, the indicator of the choice you make is based on your own wishes by having the courage to bear all the consequences is 62.6%, the indicator of having high analytical and professionalism skills is 62.6% 59.2% answered strongly agree in the perception variable. This research proves that perception is very influential in motivating students to pursue a career as a public accountant. It can be concluded that the higher the perception, the more students' interest in a career as a public accountant will increase. Thus, the results of this research are in line with the results of previous research conducted by Puspitasari, et al. (2021) and Cahya & Erawati (2021) who state that perception influences career choice as a public accountant.

3.2.4. The influence of family environment on students' interest in pursuing a career as a public accountant

Family environment influences students' interest in pursuing a career as a public accountant. Based on the results of respondents' responses to the influence of the family environment on students' interest in pursuing a career as a public accountant, the majority of respondents strongly agreed that the statistical results of the respondents' answers, the family environment variable with indicators of the family knowing in depth the public accounting profession, the family encouraging them to study accounting majors, the family having the same view about the potential of the public accounting profession and family background in the accounting profession. There are data findings where the minimum value of answers from respondents is 5 and the maximum value of answers from respondents is 20. It is known that the average respondent answered strongly agree to the family indicator, knowing in depth the public accounting profession, 24.8% answered strongly agree, to the family indicator that encouraged to study accounting majoring by 38.2%, answered strongly agree to the indicator of family having the same view about the potential of the public accounting profession by 31.7%, and answered strongly agree to the indicator of family background working in the accounting field 17.9% in family environmental variables. This research proves that the family environment is very influential in motivating students to pursue a career as a public accountant. It can be concluded that the higher the family environment, the more students' interest in a career as a public accountant will increase. Thus, the results of this research are in line with the results of previous research conducted by Ningsih (2021) and Oktaviansyah (2019) which stated that the family environment influences the choice of career as a public accountant.

3.2.5. The influence of the work environment on students' interest in pursuing a career as a public accountant

Work environment on students' interest in pursuing a career as a public accountant, most respondents strongly agreed that the statistical results of respondents' answers, the work environment variable with indicators of not providing routine work, demanding attractive performance, often working overtime. There are data findings where the minimum answer value from respondents is 5 and the maximum answer value from respondents is 15. It is known that on average respondents answering "strongly agree" to the indicator of not providing routine work was 21.4% and those who answered "strongly agree" to the indicator demanding attractive performance amounting to 43.5%.

Meanwhile, the respondents who answered “strongly agree” to the indicator of often working overtime amounted to 29.4 in the work environment variable. This research proves that the work environment is very influential in motivating students to pursue a career as a public accountant. It can be concluded that the higher the work environment, the more students’ interest in a career as a public accountant will increase. Thus, the results of this research are in line with the results of previous research conducted by Safira (2020) and Dippta et al. (2020) which states that the work environment influences the choice of a career as a public accountant.

4. Conclusion

This research aims to determine the influence of economic motivation, gender, perception, family environment and work environment on students’ interest in a career as a public accountant. The results of this research prove that Economic Motivation has a positive effect on Students’ Interest in a Career as a Public Accountant. This shows that the higher the economic motivation, the higher the interest of accounting students at Univeritas Muria Kudus to become public accountants. Gender does not have a significant effect on students’ interest in a career as a public accountant. This shows that the level of gender does not influence accounting students at Univeritas Muria Kudus to become public accountants.

Perception has a positive influence on students’ interest in pursuing a career as a public accountant. This shows that the higher the perception, the higher the interest of the accounting students at Universitas Muria Kudus in becoming public accountants. Family environment has a positive influence on students’ interest in pursuing a career as a public accountant. This shows that the higher the family environment, the higher the interest of the accounting students at Univeritas Muria Kudus to become public accountants. This shows that the higher the work environment, the higher the interest of accounting students at Univeritas Muria Kudus to become public accountants.

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