




Understanding Factors Shaping Public Accountants' Interest between Accounting Students

Diajeng Fitri Wulan^{1*}, Reni Oktavia¹, Usep Syaipudin¹

¹ University of Lampung, Indonesia

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Abstract

The accounting profession faces a challenge known as the CPA shortage, marked by a decline in employed accountants. This study, guided by Ajzen's Theory of Planned Behavior (TPB), investigates factors influencing individuals' intentions to become Certified Public Accountants (CPAs). As industry leaders seek to attract the next generation, our research explores the interplay between personal perceptions and external influences, emphasizing attitudes, subjective norms, and perceived behavioral control. This study involves undergraduate accounting students from 16 state universities in Sumatra, employing a Likert scale questionnaire and descriptive and correlation analyses. The results show positive attitudes toward the accounting profession, with variations in salary expectations. Subjective norms, including family, professors, and peers, significantly influence interest in becoming a public accountant. Perceived behavioral control factors, such as professional experience and job security, receive positive evaluation. Therefore, this study provides insights for institutions and policymakers, laying the groundwork for targeted initiatives to ensure a thriving future for the accounting profession despite technological advancements and evolving perceptions.

Keywords *Public accountant; Interests; Career; Accounting Students; Theory of Planned Behavior*

INTRODUCTION

In the dynamic realm of accounting, a palpable challenge has surfaced, commonly referred to as the CPA crisis or shortage. Recent statistics from The Wall Street Journal, outlined in a December 2022 issue, depict a concerning 17% decline in employed accountants and auditors in the United States over the past two years, a trend affecting professionals across diverse age groups. While the retirement of Baby Boomers contributes to this exodus, midcareer professionals are also redirecting their trajectories toward opportunities in finance and technology, further intensifying the scarcity of qualified accountants (Gurchiek, 2023). Adding complexity to the issue, Brink et al. (2023) sheds light on prevailing negative perceptions about the accounting profession. This study underscores challenges such as the perceived difficulty of obtaining an accounting degree, the anticipation of longer working hours, and less appealing daily tasks, revealing the multifaceted dynamics that influence individuals' career choices in this field.

Recognizing the gravity of the situation, industry leaders are actively exploring strategies to attract the next generation to the accounting field, with a particular focus on Gen Z, as reported by EY (D'Egidio et al., 2023). However, the integration of technology into the profession, as discussed in a Forbes article (Villanova, 2023), introduces a new dimension to the challenge. Automation and artificial intelligence are reshaping traditional roles, contributing to a decline in the number of candidates pursuing Certified Public accountant (CPA) qualifications. As we all know, a CPA is needed in a public accounting firm, where the role of a public accountant is an important indicator (Saragih & Rapina, 2022). Auditors are independent third parties needed to evaluate financial statements. Stakeholders and shareholders in any organization will require the company's

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Corresponding author's email: diajengfitriw@gmail.com

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financial statements made by the public accountant to make predictions about the size, timing, and uncertainty of future cash flows (Rapina et al., 2023).

This global phenomenon underscores the urgency to understand the factors influencing individuals' intentions to become CPAs. In this evolving landscape, where technology converges with traditional practices, the application of the Planned Behaviour Theory (Ajzen, 2002) emerges as a crucial framework for analysis. Ajzen's theory offers a structured approach to decipher the complexities surrounding individuals' attitudes, subjective norms, and perceived behavioral control concerning pursuing a career as a CPA. By delving into these psychological factors, the theory not only provides insights into the current challenges but also lays the groundwork for developing proactive policies (van Zyl & de Villiers, 2011). Unlike some other behavior-related theories, TPB provides a systematic and well-defined framework that encompasses cognitive factors (attitudes and perceived behavioral control) as well as social factors (subjective norms). This inherent balance makes TPB particularly well-suited for studying complex behaviors such as career choices, allowing for a nuanced analysis of the interplay between personal beliefs, social influences, and the perceived ability to pursue a career as a CPA. Moreover, the theory's proven predictive power in explaining diverse behaviors underscores its applicability and relevance to your specific research context, adding robustness to the analytical framework chosen for this study.

Table 1. Amount of a public accountant

| Year | Amount of a public accountant | Addition |
|-------------|--------------------------------------|-----------------|
| 2014 | 999 | - |
| 2015 | 1,053 | 54 |
| 2016 | 1,093 | 40 |
| 2017 | 1,279 | 186 |
| 2018 | 1,358 | 79 |
| 2019 | 1,424 | 66 |
| 2020 | 1,429 | 5 |

According to IAI (2020) in 2014, the count stood at 999 public accountants, with no specified addition. Subsequent years witnessed a steady rise in the profession's representation. In 2015, there was an addition of 54 public accountants, bringing the total to 1,053. The trend continued in 2016, with an additional 40 professionals contributing to a total of 1,093. The most substantial increase occurred in 2017, which was marked by the addition of 186 public accountants, resulting in a count of 1,279. The subsequent years demonstrated a more moderate growth, with 79 new additions in 2018 (totaling 1,358), followed by 66 in 2019 (amounting to 1,424). Interestingly, the year 2020 saw a minimal increase of 5 public accountants, reaching a total of 1,429. This tabulated information provides a concise portrayal of the evolving landscape of public accountants, indicating variations in growth rates across the specified years.

Several studies have been conducted to understand the factors affecting students' interest in becoming Certified Public Accountants using theory to explore more about this condition. Cruz (2023) conducted a survey among 104 undergraduate accounting students from Far Eastern University Manila, Philippines, which found that perceived support, motivation, grit, and enthusiasm were found to be the most important determinants of students' intentions to pursue an accounting career. Another research from Dewanti et al. (2023) that studied 347 students from Lampung, Indonesia, found that students' attitudes do not boost their interest in becoming public accountants, while the support from people around them plays a significant role. Perceived difficulty in the accounting profession does not positively impact students' career interests. On the other hand, a high GPA positively influences students, showing a link between academic

performance and their interest in becoming public accountants. These findings highlight the importance of external influences, such as support from others, and good academic performance in shaping students' career choices in public accounting. Further exploration of these factors can offer insights into how accounting students decide on their careers, paving the way for strategies to enhance their interest and involvement in the public accounting field. Another study from Brazil (Santos & Almeida, 2018) concluded that students view the accounting profession as lacking prestige, good pay, and market opportunities, influencing their career choices. They believe in their ability to pursue an accounting career, which aligns with the idea that personal reflection impact decisions. However, the opinions of professionals and peers have limited influence on students' intention to pursue accounting, suggesting a more independent decision-making process.

To effectively address the dynamic challenges within the accounting realm, a profound exploration of the intricate interplay between individual perceptions and external influences is imperative. The focal point of our study is to delve deeper into the factors that shape students' decisions to embark on a career path as public accountants. Understanding this phenomenon holds significant weight in shaping the future landscape of the accounting profession. The urgency to investigate and comprehend these influential factors arises as we seek to foster informed strategies and policies that can not only mitigate the existing challenges but also proactively mold a future where the accounting profession thrives. Our research endeavors to uncover the nuances and subtleties that guide students in choosing the path of becoming a public accountant, contributing valuable insights that can inform educational institutions, policymakers, and stakeholders in nurturing a robust and resilient accounting workforce. Through this comprehensive exploration, we lay the groundwork for targeted interventions and initiatives that ensure a sustainable and thriving future for the accounting profession.

LITERATURE REVIEW

Public Accountant

A public accountant is a professional tasked with enhancing the quality and credibility of financial information or reports within an entity. In the context of the Indonesian state, the role of a public accountant is crucial for fostering transparency and accountability in financial presentations. This is particularly important to address information asymmetry among key stakeholders, including the principal (owner), agent (professional manager), and debtor (Budiandru, 2021). The primary objective of a public accountant is to mitigate information imbalances that may exist between the principal, who holds ownership interests, and the agent or professional manager, who possesses more detailed information. This information asymmetry can lead the agent to act in their own interest, potentially deviating from the wishes of the principal or creditors. By diligently performing their duties, public accountants reduce information asymmetry, thereby aligning the actions of agents with the best interests of the principal and creditors. Consequently, the involvement of public accountants serves to uphold the integrity of financial information and reports, promoting a higher standard of financial transparency and accountability within the business or organizational context (Hasim et al., 2020).

Becoming a certified public accountant (CPA) is a big decision for undergraduate students. CPAs play a vital role in protecting the public's financial interests, and the process to become one involves meeting strict standards set by each state's board of accountancy, focusing on education, examination, and experience (the 'Three E's') (Schoenfeld et al., 2017). Education is a key component, with all states following the 150-hour rule. This means completing either a fifth year of accounting education or a relevant graduate degree. Meeting educational requirements is a prerequisite for the Uniform Certified Public Accountant Examination (Uniform CPA Exam), a four-part test covering various accounting areas. Ethics also plays a role, with candidates often needing

to complete an ethics course or exam to understand professional ethical standards. In addition, candidates may need to gain professional work experience in public accounting, with specific requirements varying by state.

Theory of planned behavior

The Planned Behavior Theory, developed by Ajzen in 1991 as an extension of the Reasoned Action Theory by Fishbein and Ajzen, emerged in response to earlier criticism of not considering social factors. This theory incorporates the element of behavioral control in decision making and actions, consisting of attitude, subjective norm, and perceived behavioral control. In the context of career choices, the theory is widely used to investigate factors motivating students to choose specific professions, such as public accounting. Human behavior in this theory is influenced by three main considerations: beliefs about the consequences of the behavior, normative expectations, and perceived control factors. Attitude, subjective norm, and perceived control of behavior shape the intention to act, which is directly related to decision making.

Career Choice

Career choice is a lifelong decision-making process, particularly for individuals seeking fulfillment in their work. In the context of accounting students, understanding the factors influencing their career decisions is crucial. The literature on career choice emphasizes a balance between personal interests, values, available opportunities, and individual talents, while also considering the associated costs (Dibabe et al., 2015). Family and relatives play a significant role in influencing students' career choices. Investigating the factors that motivate accounting students in choosing their profession is essential for assessing the profession's desirability, understanding its societal image, and ensuring that individuals with the right skills and attributes are attracted to the accounting field. Examining these aspects contributes to a comprehensive understanding of career choice dynamics among accounting students (Ticoi & Albu, 2018).

RESEARCH METHOD

The research methodology employed in this study involves the use of primary data, where primary data serves as the direct source of information to the data collector, thereby involving the direct collection of data from the respondents (Sugiyono, 2017). We used a carefully designed questionnaire with a Likert scale to collect data. The Likert scale allows participants to express their opinions on the statements in the questionnaire by assigning a numerical value. This method helps measure and statistically analyze respondents' attitudes, subjective norms, perceived behavioral control, and interest in becoming a public accountant. The Likert scale provides a structured and standardized way for participants to share their views, allowing for a detailed analysis of their perspectives and enhancing our understanding of the factors influencing their career choices.

The variables in the study are defined operationally to better understand and measure certain aspects. Attitude is the inclination to respond favorably or unfavorably to things related to a specific object, person, institution, or event. In this study, it is assessed through indicators such as motivation and financial rewards (Solikhah, 2014). Subjective norms refer to an individual's belief in the agreement or disagreement of others that influences their behavior. This is gaged through indicators such as parental support, peer support, and support from professors. Behavioral control reflects the ease or difficulty of performing a behavior and is connected to personal beliefs about the challenges faced in achieving desired goals. Indicators include job availability, job risks, difficulties, and past experiences (Santos & Almeida, 2018).

Data analysis is conducted using two primary methods: descriptive analysis and correlation analysis. Descriptive analysis is a method employed to depict or analyze research outcomes

although it is not used to draw broader conclusions (Sugiyono, 2017). This analysis is employed to summarize and portray the fundamental characteristics of the data, including the computation of mean values, medians, modes, and standard deviations. This method provides an in-depth understanding of the distribution and pattern of data acquired from respondents. Additionally, correlation analysis was used to evaluate the extent of relationships between variables in the questionnaire, namely attitude, subjective norms, behavioral control, and interest in becoming a public accountant. The Spearman correlation coefficient is employed to measure the non-linear relationship between variables (Sugiyono, 2017). The target population for this study comprises undergraduate students majoring in accounting from 16 state universities (PTNs) in the Sumatra region as several research prior only focused in other areas and mostly in the Jawa Region. The sampling method employed is purposive sampling, which involves the selection of respondents meeting specific criteria, in this case, undergraduate accounting students. This approach is deemed relevant because accounting students are expected to possess better insight and understanding related to attitudes, subjective norms, behavioral control, and interest in becoming a public accountant.

FINDINGS AND DISCUSSION

Reliability and Validity

The average variance extracted (AVE) values help gauge how well our three key variables align with their underlying constructs. For "Attitude toward Behavior," about 59.3% of the observed variables' variance connects with the attitude construct. "Subjective Norms" show a strong connection, with approximately 68.8% of the observed variables related to subjective norms aligning with the construct. "Behavioral Control" is also strong, indicating that approximately 72% of the observed variables tied to individuals' perceived control in pursuing a CPA career align with the behavioral control construct. In simpler terms, these AVE values indicate that our measurements for these variables are valid and consistently reflect the intended concepts.

Table 2. Validity result

| Variable | Average variance extracted (AVE) |
|--------------------------|----------------------------------|
| Attitude toward behavior | 0.593 |
| Subjective norms | 0.688 |
| Behavioral control | 0.720 |

Table 3. Reliability result

| Variabel | Cronbach's Alpha | Rho_A | Composite Reliability |
|--------------------------|------------------|-------|-----------------------|
| Attitude toward behavior | 0.902 | 0.910 | 0.921 |
| Subjective norms | 0.925 | 0.929 | 0.939 |
| Behavioral control | 0.944 | 0.949 | 0.954 |

The data in the table indicate strong reliability for all three key variables: attitude toward behavior, subjective norms, and behavioral control. The high values for Cronbach's alpha, Rho_A, and composite reliability across these variables, consistently exceeding 0.90, affirm the reliability of the measurements. In simpler terms, the results suggest that our methods for assessing individuals' attitudes, subjective norms, and perceived behavioral control in pursuing a CPA career are dependable and consistent.

Respondent characteristics

Table 4. Respondent characteristics

| No. | Category | Answer | Amount (n) | Percentage (%) |
|--------------------------|------------------------------|-----------------------|------------|----------------|
| 1 | Gender | Women | 56 | 46% |
| | | Men | 65 | 54% |
| 2 | GPA | ≥ mean value (3.73) | 85 | 70% |
| | | < mean value (3.73) | 36 | 30% |
| 3 | Major concentration | Public | 44 | 36% |
| | | Management | 23 | 19% |
| | | Tax | 19 | 16% |
| | | Finance | 35 | 29% |
| 4 | College | Syah Kuala | 8 | 7% |
| | | Malikussaleh | 8 | 7% |
| | | Teuku Umar | 8 | 7% |
| | | Samudra | 7 | 6% |
| | | Sumatera Utara | 8 | 7% |
| | | Negeri Medan | 8 | 7% |
| | | Riau | 8 | 7% |
| | | Sultan Syarif Kasim | 8 | 7% |
| | | Maritim Raja Ali Haji | 7 | 6% |
| | | Andalas | 7 | 6% |
| | | Negeri Padang | 7 | 6% |
| | | Jambi | 7 | 6% |
| | | Bengkulu | 7 | 6% |
| | | Sriwijaya | 8 | 7% |
| Bangka Belitung | 6 | 5% | | |
| 5 | Experience at a CPA Firm | Yes | 67 | 55% |
| | | No | 54 | 45% |
| 6 | Parents as CPAs | Yes | 40 | 33% |
| | | No | 81 | 67% |
| 7 | Interested in becoming a CPA | Yes | 72 | 60% |
| | | No | 49 | 40% |
| Total Respondents | | | 121 | 100% |

The descriptive table presented above offers a comprehensive snapshot of the diverse characteristics of the respondents in our study. The research included 121 participants, with a reasonably balanced distribution of 56% females and 54% males. To understand the academic prowess of the participants, we examined the distribution based on the cumulative grade point average (CGPA). Notably, the majority (70%) boasted a CGPA equal to or surpassing the mean value of 3.73, while the remaining 30% fell below this mean. Turning our attention to the concentration of majors, a rich diversity was observed among the respondents. The largest portion (36%) represented the public accounting major, followed by management (19%), taxation (16%), and finance (29%). This diverse representation among majors allows for a nuanced exploration of how individuals from different academic backgrounds perceive and engage with the prospect of becoming a public accountant.

The participating universities also contributed to the overall diversity of the sample. Interestingly, the distribution across universities was fairly even, with several institutions showcasing similar proportions in terms of respondent participation. This even distribution enhances the generalizability of the findings, offering insights that are reflective of various academic environments. Internship experience at public accounting firms (PAFs) emerged as a crucial focal point in our research. A significant majority (55%) of respondents reported having work experience in PAFs, highlighting the potential influence of practical exposure on individuals' interest in the profession. Conversely, 45% of the respondents lacked such internship experience, providing a valuable comparative perspective.

A noteworthy aspect of the respondents' profiles was their parental background in accounting. Approximately one-third of respondents (33%) had parents who were certified public accountants (CPAs), introducing an interesting dynamic in exploring potential familial influences on career aspirations. The majority (67%), however, did not have parents who were CPAs. regarding gaging interest in pursuing the Certified Public Accountant (CPA) designation, 60% of respondents expressed a keen interest, while the remaining 40% did not share this inclination. This divergence in interest levels provides valuable insights into the varying motivations and aspirations of individuals in our study cohort.

Descriptive analysis

Attitudes toward interest in Become a public accountant

The table detailing attitudes toward the interest in becoming a Certified Public accountant (CPA) encompasses various aspects analyzed using a Likert scale ranging from 1 to 5. From the recorded mean values and standard deviations, several conclusions can be drawn regarding the respondents' attitudes.

Table 5. Attitudes

| No. | Statement | Minimum | Maximum | Deviation Standard | Mean | Overall Mean |
|-----|---|---------|---------|--------------------|-------|--------------|
| 1 | Desire to have a job aligned with education | 1 | 5 | 1.291 | 4.143 | |
| 2 | Hope to enhance skills during career | 1 | 5 | 1.154 | 4.126 | |
| 3 | Ability to apply knowledge in the job | 1 | 5 | 1.055 | 4.269 | |
| 4 | Performing roles and responsibilities in career | 1 | 5 | 1.073 | 4.210 | 4.142 |
| 5 | Receiving bonuses in the job | 1 | 5 | 1.066 | 4.160 | |
| 6 | Ease of getting a salary increase | 1 | 5 | 1.089 | 3.983 | |
| 7 | Obtaining a substantial salary at the beginning of the career | 1 | 5 | 1.105 | 3.908 | |
| 8 | Providing good pension benefits | 1 | 5 | 0.977 | 4.336 | |

Overall, respondents exhibited a positive attitude toward numerous statements, reflecting their interest in the CPA profession. Compared with the overall mean (4.142), the desire to have a job in line with their education (4.143) and the expectation to enhance skills during the career (4.126) fall within a similar range. Although both have relatively high standard deviations, the positively approaching mean values indicate a consistency of positive attitudes. Statements

regarding the ability to apply knowledge in the job (4.269) and the role and responsibility in the career (4.210) show a high level of consistency with mean values higher than the overall mean.

However, an intriguing comparison arises with statements about the ease of getting a salary increase (3.983) and obtaining a substantial salary at the beginning of the career (3.908). Both statements have mean values lower than the overall mean, indicating some doubt or variation in perceptions among respondents. The high standard deviations for these statements suggest significant variability in respondents' attitudes. On the other hand, the statement about providing good pension benefits (4.336) stands out as a highly appreciated aspect, with a mean value far exceeding the overall mean. The low standard deviation for this statement indicates a high level of uniformity in respondents' attitudes toward the importance of good pension benefits.

Subjective norms regarding interest in becoming a public accountant

The table depicting attitudes toward advice and the impact of subjective norms on the aspiration to become a public accountant unveils significant insights into the determinants influencing respondents' interests. Through the examination of mean values and standard deviations, distinct attitude patterns and the extent of variation in respondents' perceptions concerning each factor can be discerned.

Table 6. Subjective norms

| No. | Statement | Minimum | Maximum | Deviation Standard | Mean | Overall Mean |
|-----|---|---------|---------|--------------------|-------|--------------|
| 1 | Advice from the family to become a CPA | 1 | 5 | 1.150 | 4.185 | |
| 2 | There is family pride in becoming a CPA | 1 | 5 | 0.991 | 4.319 | |
| 3 | Advice from peers to become a CPA | 1 | 5 | 0.883 | 4.185 | |
| 4 | Many of my peers want to become CPAs | 1 | 5 | 0.829 | 4.202 | 4.238 |
| 5 | Advice from lecturers on becoming a CPA | 1 | 5 | 0.857 | 4.294 | |
| 6 | Many lecturers work as CPAs | 1 | 5 | 0.997 | 4.176 | |
| 7 | Lecturers provide much information related to CPA | 1 | 5 | 1.062 | 4.303 | |

The findings suggest that the influence of the environment, particularly from family and lecturers, profoundly and positively affects respondents' interest in pursuing a career as a public accountant. Overall, it can be inferred that respondents displayed a favorable attitude toward environmental factors. The overall mean for all statements was approximately 4.238, signifying a positive attitude and a high level of consistency in their inclination to become public accountants. When compared to the overall mean, statements related to family pride in becoming a public accountant (4.319), recommendations from lecturers to pursue a career in public accounting (4.294), and lecturers providing ample information related to public accounting (4.303) consistently approached or exceeded the overall mean.

This underscores that the influence of family and lecturers has a substantial positive impact, acting as driving forces for a strong interest. Despite the slightly lower mean values for statements concerning advice from peers to become a

public accountant (4.185) and the existence of many peers aspiring to become public accountants (4.202) compared with the overall mean, these values remain positive and consistent. This implies a positive influence from peers, emphasizing the significance of support and encouragement from the immediate social environment. The uniformity of positive attitudes suggests that endeavors to enhance understanding and knowledge about the public accounting profession through interactions with family, friends, and lecturers can significantly contribute to bolstering the interest of prospective public accountants.

Behavioral control of interest in becoming a public accountant

The table illustrating behavioral control over factors related to the field of public accountant (PA) employment provides insights into how respondents evaluate various aspects concerning the sustainability and excellence of this profession. From the recorded mean values and standard deviations, patterns of attitudes and the level of variation in respondents' perceptions of each factor can be identified. Overall, it can be concluded that respondents exhibited a positive attitude toward factors related to the field of public accountant employment.

Table 7. Behavioral control

| No. | Statement | Minimum | Maximum | Deviation Standard | Mean | Overall Mean |
|-----|---|---------|---------|--------------------|-------|--------------|
| 1 | High job security | 1 | 5 | 0.995 | 4.227 | 4.278 |
| 2 | Many job opportunities | 1 | 5 | 0.933 | 4.294 | |
| 3 | Job information that is easy to obtain | 1 | 5 | 0.923 | 4.252 | |
| 4 | Technology will not replace CPA | 1 | 5 | 0.982 | 4.277 | |
| 5 | The profession is protected from lawsuits | 1 | 5 | 0.873 | 4.185 | |
| 6 | It does not take a lot of money or time to become a CPA | 1 | 5 | 0.945 | 4.151 | |
| 7 | It takes a lot of experience to become a CPA | 1 | 5 | 0.923 | 4.395 | |
| 8 | It takes professional experience to become a CPA | 1 | 5 | 0.899 | 4.445 | |

The overall mean for all statements is approximately 4.278, reflecting a positive attitude and a high level of consistency in their assessments of public accountant employment. Comparison with the overall mean indicates that all statements have means that approach or exceed the overall mean. Statements regarding the need for professional experience to become a PA (4.445) and the requirement for substantial experience as a PA (4.395) have the highest means, indicating that respondents highly value professional experience as a key factor in pursuing a career as a PA. Although the standard deviations for certain statements such as technology will not replace PAs (4.277) and high job security (4.227) are relatively high, this does not diminish the positive value assigned by respondents to both aspects.

In this context, the statement about not requiring significant time and cost to become a PA (4.151) has a lower mean than the overall mean, but the value still remains at a positive level. This may suggest that respondents may have a more realistic view regarding the investment of time and cost required to enter the public accounting profession. This analysis provides a deep

understanding of how factors related to the job market, such as job security, experience requirements, and views on technology, can influence respondents' interest in choosing the profession. This uniformity of positive attitudes can serve as a basis for developing more effective education and recruitment strategies in the field of accounting.

Correlation analysis

The correlation table above illustrates the relationship between four research variables: Attitude (TA), Subjective Norm (TS), Behavioral Control (TPBC), and Interest in Becoming a Public Accountant (TM), using the Spearman correlation coefficient method. The Spearman correlation coefficient measures the non-linear relationship between variables, is not dependent on normal distribution, and is suitable for ordinal or interval-scaled data. The results of the analysis indicate that attitude (TA) has a significantly positive correlation with subjective norm (TS) of 0.268 ($p = 0.003$), suggesting that the level of aspiration tends to increase with an increase in the level of subjective norms among respondents. Furthermore, the relationship between attitude (TA) and behavioral control (TPBC) also proves to be significantly positive ($\rho = 0.188$, $p = 0.039$), although with a lower strength, indicating a weaker positive relationship between attitude and behavioral control related to becoming a public accountant.

Table 8. Correlation analysis

| | | Correlations | | | | |
|-----------------------|---------------------------|-------------------------|-------------------------|---------------------------|-----------------|---------|
| | | Attitudes | Subjective Norms | Behavioral Control | Interest | |
| Spearman's rho | Attitudes | Correlation Coefficient | 1.000 | 0.268** | 0.188* | 0.439** |
| | | Sig. (2-tailed) | 0.000 | 0.003 | 0.039 | 0.000 |
| | | N | 121 | 121 | 121 | 121 |
| | Subjective Norms | Correlation Coefficient | 0.268** | 1.000 | 0.304** | 0.287** |
| | | Sig. (2-tailed) | 0.003 | . | 0.001 | 0.002 |
| | | N | 121 | 121 | 121 | 121 |
| | Behavioral Control | Correlation Coefficient | 0.188* | 0.304** | 1.000 | 0.056 |
| | | Sig. (2-tailed) | 0.039 | 0.001 | 0.000 | 0.541 |
| | | N | 121 | 121 | 121 | 121 |
| | Interest | Correlation Coefficient | 0.439** | .287** | 0.056 | 1.000 |
| | | Sig. (2-tailed) | 0.000 | 0.002 | 0.541 | 0.000 |
| | | N | 121 | 121 | 121 | 121 |

In addition, subjective norm (TS) has a significant positive correlation with interest in becoming a public accountant (TM) of 0.287 ($p = 0.002$), indicating that the level of subjective norms is positively related to the level of interest in becoming a public accountant. A relatively strong correlation was also found between interest in becoming a public accountant (TM) and attitude (TA) ($\rho = 0.439$, $p < 0.001$), showing a significant positive relationship between the level of interest and the level of respondents' attitudes toward the profession of public accountant. However, behavioral control (TPBC) did not show a significant correlation with other variables except subjective norm (TS) ($\rho = 0.304$, $p = 0.001$), indicating that behavioral control is positively related to subjective norms and may influence respondents' attitudes toward the profession of

public accountant. This analysis provides in-depth insights into the dynamics of the relationships between the variables involved in this study and may aid further understanding of the factors influencing attitudes, subjective norms, behavioral control, and interest in becoming a public accountant among respondents.

Influence of attitude on interest in becoming a public accountant

In the framework of the Theory of Planned Behavior (TPB) proposed by Ajzen, the influence of attitude on the interest in becoming a public accountant is a critical factor in shaping individuals' intentions and subsequent behaviors. Attitude (TA) within the TPB context refers to an individual's overall evaluation and appraisal of the profession, encapsulating the positive or negative sentiments, beliefs, and perceptions associated with being a public accountant (Ajzen, 2002). Perception as the subjective probability of the targeted user, using a specific application framework can enhance his or her life or work performance (Chelvarayan et al., 2022). A positive attitude toward the accounting profession indicates favorable perceptions regarding the significance of the job, potential financial rewards, job satisfaction, and societal impact (Law, 2010; Solikhah, 2014). On the other hand, a negative attitude might stem from perceptions of monotony, stress, or a perceived lack of personal fulfillment (Nugroho & Hermawan, 2022) that might occur within the accounting profession. In the context of becoming a public accountant, positive or negative evaluation of the profession significantly contributes to the formation of intention. Individuals harboring a positive attitude are more likely to view pursuing a career in public accounting as desirable and worthwhile. This positive attitude strengthens the belief that becoming a public accountant aligns with personal goals and values (Cruz, 2023; Jessica et al., 2019; Santos & Almeida, 2018).

According to this research, respondents demonstrated a positive attitude toward various statements, reflecting their interest in the profession of public accountant. Compared with the overall mean, the desire to have a job in line with their education and the expectation to enhance skills during the career are within a similar range. Despite the relatively high standard deviations, the consistently positive mean values indicate a uniformity of positive attitudes. Statements regarding the ability to apply knowledge in the job and the role and responsibility in the career show a high level of consistency with mean values higher than the overall mean. However, an interesting comparison arises with statements about the ease of getting a salary increase and obtaining a substantial salary at the beginning of the career. Both statements have mean values lower than the overall mean, indicating some doubt or variation in perceptions among respondents. The high standard deviations for these statements suggest significant variability in respondents' attitudes. On the other hand, the statement about providing good pension benefits stands out as a highly appreciated aspect, with a mean value far exceeding the overall mean. The low standard deviation for this statement indicates a high level of uniformity in respondents' attitudes toward the importance of good pension benefits.

According to this research, there is a generally positive inclination toward a career as a public accountant, but there are nuanced variations in attitudes, particularly concerning salary-related expectations (Chaniago & Ilyas, 2019; Sari & Nendri, 2021; Yücenurşen, 2020). Addressing these variations and understanding the factors contributing to differing perceptions, especially regarding financial aspects, could be crucial for institutions and organizations in attracting and retaining talents in the field of public accounting (Karlsson & Noela, 2022). Additionally, the overwhelmingly positive response to the statement about good pension benefits highlights the significance of non-monetary benefits in shaping favorable attitudes toward the profession. Organizational policies that prioritize and communicate such benefits effectively may contribute to a more positive perception of the profession among potential practitioners.

Influence of subjective norms on interest in becoming a public accountant

Within the framework of Ajzen's Theory of Planned Behavior (TPB) (Ajzen, 2002), subjective norms play a pivotal role in shaping the interest of individuals in becoming a public accountant. Subjective norms refer to an individual's perception of the social pressure and influence exerted by significant others regarding a specific behavior, in this case, pursuing a career in public accounting. Individuals gauge opinions, encouragement, or discouragement from influential figures such as family members, friends, professors, and colleagues. The social approval or disapproval perceived from these significant others significantly influences an individual's subjective norms (Artati et al., 2021; Haninda & Elfita, 2022; Jessica et al., 2019). Moreover, subjective norms contribute to the formation of behavioral intentions, acting in conjunction with other TPB components, including attitude and perceived behavioral control.

The influence of the environment, particularly from family and professors, appears to have a significantly positive impact on respondents' interest in becoming a public accountant. Overall, respondents exhibited a positive attitude toward these environmental influences (Kong et al., 2020; Schoenfeld et al., 2017; Wen et al., 2018). The overall mean for all statements is approximately reflective of a positive attitude and a high level of consistency in their interest in becoming a public accountant. Comparisons with the overall mean indicate that statements regarding family pride if one becomes a public accountant, advice from professors to pursue a career in public accounting, and professors providing ample information related to public accounting consistently approach or exceed the overall mean. This suggests that the influence of family and professors has a significant and positive impact, serving as driving factors for a strong interest.

Although statements about peer advice to become a public accountant and many peers aspiring to become public accountants have slightly lower means than the overall mean, these values still remain at a positive and consistent level, indicating a positive influence from peers. This analysis highlights the importance of support and positive influence from the immediate environment, including family, peers, and professors, in shaping respondents' interest in becoming public accountants. The consistency of these positive attitudes indicates that efforts to enhance understanding and knowledge about the public accounting profession through interactions with family, friends, and professors can help strengthen the interest of prospective public accountants.

Influence of behavioral control on interest in becoming a public accountant

In the Theory of Planned Behavior (TPB) by Ajzen (2002), the influence of perceived behavioral control on the interest in becoming a public accountant is a critical factor shaping individuals' career intentions. Perceived behavioral control refers to an individual's assessment of the ease or difficulty in executing a particular behavior. In the context of pursuing a career in public accounting, it involves evaluating one's resources, skills, and the feasibility of achieving career goals. Individuals assess whether they possess the requisite educational qualifications, skills, and knowledge to navigate the demands of the accounting profession. Perceived ease of attaining career goals, including access to educational programs and professional development opportunities, contributes to this evaluation. A positive perception of behavioral control directly impacts an individual's intention to pursue a career as a public accountant, according to the TPB.

There is a positive attitude and a high level of consistency in their assessments of the public accounting field. Comparisons with the overall mean indicate that all statements have means that approach or exceed the overall mean. Statements regarding the need for professional experience to become a Certified Public Accountant (CPA) and the requirement for substantial professional experience have the highest means, indicating that respondents consider professional experience to be a key factor in pursuing a career as a CPA. Although the standard deviations for certain statements, such as technology not replacing CPAs and high job security, are relatively high, this

does not diminish the positive value assigned by respondents to both aspects. In this context, the statement about not requiring significant time and cost to become a CPA has a lower mean than the overall mean, but the value still remains at a positive level. This may suggest that respondents may have a more realistic view regarding the investment of time and cost required to enter the public accounting profession.

According to this research, the positive attitudes expressed by respondents toward factors such as professional experience, technological relevance, and job security emphasize the perceived value and significance of these aspects within the field of public accounting. Organizations and educational institutions can leverage these insights to tailor their approaches and offerings, ensuring that they align with the realistic expectations and positive perceptions of individuals aspiring to enter the public accounting profession.

Future implications and policy

The insights gleaned from this study have significant implications for institutions and policymakers, pointing toward the need for targeted initiatives to bolster interest and participation in the field of public accounting. One key area of focus revolves around cultivating positive attitudes toward the profession. Educational institutions could take the lead in organizing awareness programs and workshops that highlight the intrinsic rewards of a career as a Certified Public Accountant (CPA), emphasizing aspects such as job significance, potential financial rewards, and societal impact. Policymakers, in turn, may consider supporting comprehensive educational programs that illuminate the diverse and fulfilling aspects of a CPA career, fostering collaborations between academia and professional bodies. Additionally, the study underscores the importance of addressing variations in salary expectations. Institutions and organizations can play a role in managing expectations by offering realistic insights into salary structures, particularly in the early stages of a career. Career counseling sessions could be instrumental in providing a transparent view of salary expectations within the public accounting profession. Policymakers may explore the development of industry standards for entry-level salaries, promoting fair compensation practices, and ensuring that aspiring CPAs have accurate and accessible information.

Furthermore, the study emphasizes the influential role of subjective norms in shaping individuals' interests in becoming CPAs. Institutions can strengthen familial and peer support structures by organizing informative sessions, networking events, and career guidance programs. Policymakers might advocate for initiatives that enhance familial and peer engagement in career-oriented discussions, recognizing the pivotal role of these social influences in shaping career aspirations. Finally, the importance of diversifying environmental influences is highlighted. Institutions can forge partnerships with professionals in the field by facilitating internships, mentorship programs, and industry collaborations to provide students with diverse perspectives and real-world experiences. Policymakers may encourage the integration of practical experiences within academic curricula and support partnerships between educational institutions and the accounting industry to enrich students' exposure to the profession.

CONCLUSION

In summary, within the framework of Ajzen's Theory of Planned Behavior, this study reveals crucial insights into the factors influencing individuals' interest in becoming public accountants. The influence of attitude is evident as respondents demonstrate a generally positive outlook toward the profession, with favorable perceptions of job significance, potential financial rewards, and societal impact. However, variations in attitudes, particularly regarding salary-related expectations, underscore the need for organizations and educational institutions to address diverse perceptions to effectively attract and retain talent in the public accounting field. Subjective norms,

reflecting the influence of significant others, notably family and professors, play a pivotal role in shaping respondents' interest, emphasizing the importance of positive environmental influences. Finally, perceived behavioral control, which encompasses factors such as resources, skills, and feasibility, strongly impacts intentions, with professional experience, technological relevance, and job security being highly valued by respondents. Overall, the study provides valuable implications for stakeholders, highlighting the need to align offerings with realistic expectations and emphasizing the role of positive environmental influences in nurturing a strong interest in the public accounting profession.

LIMITATION AND FURTHER RESEARCH

While the study within Ajzen's Theory of Planned Behavior offers valuable insights into factors influencing individuals' interest in becoming public accountants, certain limitations should be considered. These include potential generalizability issues due to a specific sample and self-reporting bias. The study identified associations but did not establish causation, emphasizing the need for experimental or longitudinal approaches. In addition, attitudes, subjective norms, and perceived behavioral control are dynamic, warranting exploration over time. Future research opportunities lie in cross-cultural studies, examining technology's evolving role, incorporating qualitative methods for a richer understanding, and testing interventions to guide practical strategies for attracting and retaining talent in public accounting. Addressing these aspects would contribute to a more nuanced understanding of career choice influences and inform targeted initiatives for this profession.

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