

## THE EFFECT OF JOB MARKET CONSIDERATIONS ON THE CAREER CHOICE OF BECOMING A PUBLIC ACCOUNTANT: THE MODERATING ROLE OF FINANCIAL REWARDS

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### Abstract

*This research aims to examine how labor market factors influence students' decisions to pursue a career as public accountants, with financial rewards acting as a moderating factor. The study is motivated by the observed decline in accounting students' interest in public accounting careers, despite the growing demand for professionals in this field. Employing a quantitative method, primary data was collected via online questionnaires distributed through Google Forms. The study involved 121 active accounting students from a university in West Sumatra, using total sampling to include the entire population as the sample. Data analysis was conducted using Structural Equation Modeling with Partial Least Squares (SEM-PLS). Findings reveal that labor market considerations significantly impact career choices toward public accounting, with students focusing on job availability, career stability, and labor demand. Conversely, financial incentives such as starting salaries and bonuses neither significantly influence career choices nor moderate the relationship between labor market factors and career decisions. These results indicate that non-financial aspects, especially awareness of job opportunities and career growth in public accounting, play a more crucial role in shaping students' career preferences. Consequently, educational institutions and professional accounting bodies should enhance efforts to provide comprehensive insights into public accounting job market trends to boost student interest. Furthermore, career promotion should highlight professional competence and long-term career prospects rather than focusing solely on financial benefits.*

**Keywords:** Job Market, Financial Rewards, Accounting Student Career, Public Accountant

### Introduction

A career reflects all the experiences and activities that a person goes through throughout his life in an effort to achieve goals and dreams. Nowadays, especially in the field of accounting, almost all companies or types of businesses require financial management. However, not all accounting undergraduate (S1) graduates are successful in obtaining employment. In general, accounting graduates have several career alternatives. First, they can work as employees in companies or government agencies after completing their studies. Second, they have the option to continue their education to a master's degree. Third, they have the option to pursue a career in public accounting.

Career choice is one of the important decisions in an individual's life, especially for students and graduates who will enter the world of work. In the field of accounting, the profession as a public accountant is one of the attractive career choices. However, the decision to choose this path is not only based on personal interest, but also influenced by various external factors, including labour market conditions. A

dynamic labour market situation can provide both opportunities and challenges for individuals in determining their career choices.

all countries, including Indonesia, are expected to produce financial statements that demonstrate a high degree of accountability and transparency. This responsibility lies primarily with the Public Accountant profession. Ideally, the expansion of this profession should correspond with the rising number of companies in need of accounting services. But in reality, the number of Public Accountants in Indonesia does not show a significant increase from year to year (Lumingkewas et al., 2019).

According to data from the Indonesian Institute of Accountants (IAI), there are approximately 40,000 registered accountants in Indonesia. In comparison, data from the Financial Profession Development Centre (PPPK) shows that as of July 2024, only 1,564 Public Accountants were officially registered, despite Indonesia's population exceeding 281 million people. These figures indicate the total of Public Accountants in Indonesia remains quite limited, particularly when compared to the over 35,000 accounting graduates produced annually. This suggests that interest among accounting graduates in pursuing a career as a Public Accountant is still relatively minimal.

The job market has a significant role in shaping perceptions of certain professions, including public accountants. The availability of jobs, the level of competition, and the policies applied in the accounting industry determinants of career choice. In addition, technological developments and digitalisation have also brought changes in the accounting profession, which can affect the attractiveness of the public accounting profession compared to other career paths (Denich et al., 2024).

In considering the job market, prospective public accountants not only pay attention to aspects of job availability but also long-term prospects, level of stability, and opportunities to develop in this profession. These factors can motivate individuals to choose or avoid the profession as a public accountant. Therefore, a deep understanding of how labour market conditions affect career choice decisions is important to research (Suyanto et al., 2024).

Previous research states that labour market considerations affect career choice of becoming a public accountant (Laksmi & Al Hafis, 2019; Marsintauli et al., 2022). Meanwhile, other studies state that job market considerations do not influence on career choice of becoming a public accountant (Saputra & Febriyantoro, 2022; Sutapa et al., 2023). This research was chosen because of the lack of desire of students to career choice of becoming a public accountant, especially Accounting Students of Mahaputra Muhammad Yamin University. A significant number of accounting graduates choose careers outside the public accounting field, which suggests the existence of a potential issue.

Apart from job market considerations, financial rewards are also one of the factors that can moderate a person's decision to choose a public accounting profession. Financial rewards including pay, allowances, bonuses, and promotion opportunities can be a strong attraction for individuals to pursue a career as a public accountant (Sugiantini & Muliati, 2023). Competitive compensation levels are often a major factor in considering a profession, especially in industries with high levels of competition.

In this context, financial rewards can act as a moderating variable that strengthens or weakens the effect of job market considerations on career choice of becoming a public accountant (Rahmawati et al., 2024). In other words, individuals who see good career opportunities in the job market may be more likely to choose this profession if the financial rewards offered are also attractive. Conversely, if the compensation offered is considered inadequate, individuals may seek other career alternatives even though the job market is favourable.

This research seeks to examine how significantly job market considerations influence the decision to pursue a career choice of becoming a public accountant, as well as the moderating role of financial rewards in this relationship. The outcomes indicate anticipated to offer meaningful perspectives to students, academic institutions, and accounting firms in identifying the key factors affecting career choices, thereby enabling them to formulate more effective strategies for attracting and retaining talent in the public accounting sector.

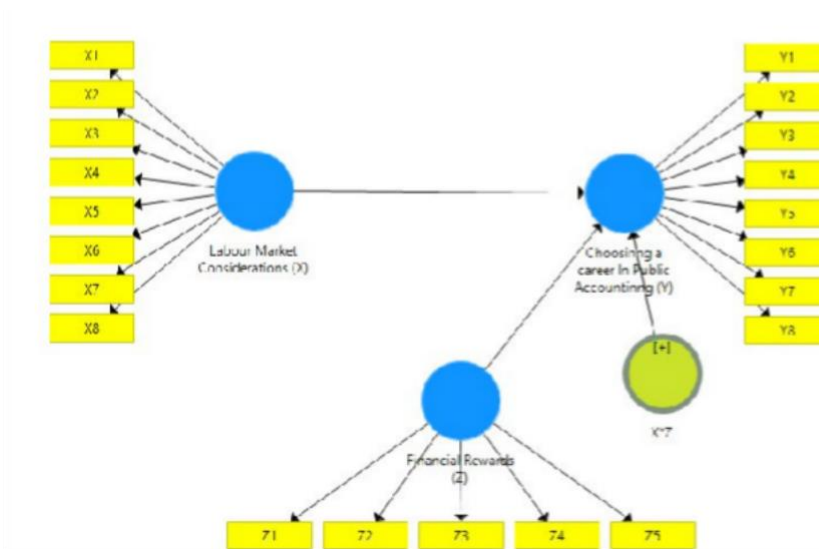


Figure 1  
Research Model

### Methods

This study employs a quantitative approach utilizing primary data collected from respondents through questionnaires distributed to respondents online through Google Forms. This study uses the total sampling method, with the research respondents being active students of the Accounting Study Programme at Mahaputra Muhammad Yamin University. The survey was administered to participants online using Google Forms.

The variables in this research were assessed utilizing tools derived from prior studies, with each variable evaluated on a 5-point Likert scale, where 1 indicates “strongly disagree” and 5 represents “strongly agree” (see Table 1). The data were processed and analyzed using the Structural Equation Modeling (SEM) approach with the help of the Partial Least Squares (PLS) technique.

Table 1 Definition of The Research Variables

Variable	Description
<b>Dependent Variable</b>	
Career Choice of Becoming a Public Accountant (Y)	Career selection as a public accountant refers to the process of individuals making decisions to follow the accounting profession that focuses on providing audit services, financial consultancy, and tax reporting for the general public or external parties (Hasim <i>et al.</i> , 2020).
<b>Independent Variable</b>	
Job Market Considerations (X2)	Job market considerations are part of the career selection process, helping individuals choose jobs that align with their interests and talents, resulting in a fulfilling career (Hofer <i>et al.</i> , 2020).
<b>Moderating Variable</b>	
Financial Rewards (X1)	A financial reward is a reward or incentive provided to employees fairly and properly, either directly or indirectly, for the sacrifices they have made to help the organisation/company achieve its goals (Samuel & Abdulkarim, 2019)

This analysis is conducted in two phases: the evaluation of the measurement model (outer model) and the assessment of the structural model (inner model) (Haji-Othman et al., 2024). The measurement model focuses on examining validity and reliability to ensure that the research instruments accurately capture the intended concepts. It assesses indicators through convergent validity, discriminant validity, composite reliability, and Cronbach's Alpha. Meanwhile, the structural model evaluates the relationships between latent variables by considering significance levels and the R-Square value, which reflects the model's predictive capability. Model fit is also checked using indices such as the Normed Fit Index (NFI) and Standardized Root Mean Square Residual (SRMR) to confirm the consistency between the model and the data, alongside hypothesis testing.

## Results and Discussion

This research had 121 participants. The outer model outlines the link between each indicator and the latent variable, demonstrating the research instrument's construct validity and reliability. The goal is to guarantee that the research instrument accurately and on a regular basis examines the target idea. Furthermore, this exam assesses how frequently respondents answer the survey questions. Convergent validity evaluates the similarity of measurement indications within a construct. SmartPLS 3.0 looks at the factor loading of each indicator, which must be larger than 0,70, as well as the Average Variance Extracted (AVE), which must be greater than 0,50. This study demonstrates that all indicators meet the needed standards, with factor loadings larger than 0,70 and AVE values greater than 0,50, suggesting that.

**Table 2 Respondent Demographic Data**

Information	Description	Number	Percentage (%)
Gender	Count of respondents	121	100%
	Male	21	17,4%
	Female	100	82,6%
Class Year	Number of Respondents	121	100%
	2019	1	0,9%
	2020	9	7,4%
	2021	28	23,1%
	2022	31	25,6%
	2023	35	28,9%
	2024	17	14,1%

Source: Data Processed, 2025

Table 2 shows that 121 questionnaires could be processed, accounting for 92,4% of the 131 questionnaires given, and offers a statistical breakdown of the respondents' demographics, including factors like as gender and year of student. Respondent characteristics were explored based on student gender and class year to capture heterogeneity and offer a clear picture of the respondents' profile and relevance to the study aims. Female respondents dominated this survey, accounting for 101 students (82,6%). The remaining male replies totaled 21 students (17,4%). According to the 2019-2021 student population, the number of female students outnumbers male students, indicating that more women than men pick the Accounting Study Programme at Mahaputra Muhammad Yamin University. Furthermore, respondents to this research questionnaire were from the following class years: 2019, 2020, 2021, 2022, 2023, and 2024. Accounting students were admitted in 2023, totaling 35 students. However, compared to previous years, the number of Accounting Study Programme students in 2024 has reduced to 17. According to Hair et al., (2014), signs for convergent validity tests may be detected in two metrics: outer loading and Average Variance Extracted (AVE) values, as shown in Table 3.

**Table 3 Outer Loading**

Latent Variable	Code	Indicator	Outer Loading	AVE
Job Market Considerations	X1	I believe the accounting profession has a long working duration.	0,726	0,588
	X2	I believe that accountants tend to avoid the possibility of termination of work.	0,700	
	X3	I believe that the accounting profession provides strong job stability in the future.	0,792	
	X4	I believe the availability of accountant employment is still pretty wide open.	0,710	
	X5	I believe that pursuing a career as an accountant gives better job prospects.	0,834	
	X6	In my perspective, an accountant at work may double up on other responsibilities and be flexible.	0,773	
	X7	I believe that working as an accountant can give prospects for growth in other sectors.	0,805	
	X8	In my opinion, selecting a job as an accountant provides a fantastic chance of promotion	0,783	
Career Choice of Becoming a Public Accountant	Y1	I am interested in becoming an accountant because I have a basic accounting that has been obtained in lectures	0,773	0,676
	Y2	I am interested in becoming an accountant because I am a student of the Accounting Study Program	0,768	
	Y3	I am drawn to a career in accounting because it aligns with my personal interests and aspirations	0,838	
	Y6	I am interested in becoming an accountant because the accounting profession is a promising field of profession / work	0,869	
	Y7	I am interested in becoming an accountant because the accounting profession has good career prospects	0,869	
	Y8	I am interested in becoming an accountant because I have aspirations to become an accountant professiona	0,811	
Financial Rewards	Z1	I believe the public accounting profession may deliver great financial rewards / beginning salary.	0,836	0,672
	Z2	I believe the public accounting profession has the potential to deliver financial rewards/salary rises.	0,836	
	Z3	I believe the public accounting profession provides pension funds.	0,836	
	Z4	I believe the public accounting profession delivers year-end bonuses.	0,836	

Source: Data processed using SmartPLS version 3.0, 2025

The relationship between item or instrument scores and construct scores (loading factor) is used to assess convergent validity in the measurement model, where the accepted loading factor value is above 0,70. As indicated by the outcome of preliminary analysis, it was discovered that two indicators on the Career Selection as a Public Accountant variable, namely Y4 (0,670) and Y5 (0,517), did not meet the validity criteria and needed to be eliminated from the model. Meanwhile, other indicators such as Y1, Y2, Y3, Y6, Y7, and Y8 show adequate validity with a loading factor value above 0,70. Therefore, invalid indicators of the Career Selection to Become a Public Accountant variable must be removed because they do not reach the specified minimum limit. In addition, there is one indicator from the Financial Reward variable, namely Z5 (0,699), which is also considered invalid and must be removed from the model. Other indicators such as X1.1, X1.2, X1.3, and X1.4 are retained because they meet the convergent validity threshold. To ensure that all

indicators in the model have appropriate convergent validity, which is above 0,70, a second stage of loading factor data processing was conducted.

Discriminant validity assures that indicators of various concepts do not exhibit substantial connections. This is evaluated using cross-loading factor analysis, which establishes if a concept has sufficient discriminant validity by comparing the cross-loading values of its indicators to the cross-loading values of other constructs. In general, discriminant validity is deemed satisfactory when the cross-loading value for each variable exceeds 0,70. The cross-loading values for all variables in this study surpass 0,70, demonstrating that the indicators utilized accurately represent their respective constructs. Cronbach's alpha and composite reliability showed that this study had a strong construct dependability. The composite reliability exceeds 0,60, suggesting measurement stability. Similarly, the Cronbach's alpha value exceeds 0,60, indicating that all indicators are reliable and effective (Table 4).

**Table 4 Cronbach's Alpha and Composite Reliability**

	<b>Composite Reliability</b>	<b>Cronbach's Alpha</b>
Job Market Considerations (X)	0,919	0,900
Career Choice of Becoming a Public Accountant (Y)	0,926	0,904
Financial Rewards (Z)	0,891	0,839

Source: Data processed using SmartPLS version 3.0, 2025

The hypothesis testing results displayed in Table 5 indicate that financial rewards Have no notable effect on the decision to choose a career as a public accountant. On the other hand, labor market considerations exhibit a significant relationship with career preferences. Table 5 also highlights that the influence of financial rewards on choosing the public accounting profession is relatively minimal. These findings are consistent As supported by past studies by Chasanah et al. (2021), Nurhalisa & Yuniarta (2020), and Rerung & Ashedica Pesudo (2021). Furthermore, the results support the conclusions of Marsintauli et al. (2022) and Putu & Laksmiari (2019), which demonstrate that labor market factors play a role in shaping commitment to a professional path in public accounting.

This finding is also consistent with (Lestari, 2022) research, which states that financial rewards do not moderate the correlation between job market considerations and career choice of becoming a public accountant. Additionally, Table 5 reveals that the first hypothesis (H1) is not supported, as indicated by a t-statistic of 1.085, which is below the threshold of 1.96, and a significance level of 0.278, which exceeds 0.05. This implies that financial rewards do not significantly impact the decision to pursue a career as a public accountant. In contrast, the second hypothesis (H2) is supported, with a t-statistic of 6.003 exceeding 1.96 and a significance level of 0.000, implying that the state of the job market is a key determinant in choosing a career as a public accountant. Meanwhile, the third hypothesis (H3) is rejected due to a t-statistic of only 0.502, which is less than 1.96, and a significance level of 0.616, which is greater than 0.05. Therefore, this suggests that financial rewards do not play a moderating role in the connection between labor market factors and the decision to enter the public accounting profession.

**Table 5 Hypothesis Results**

<b>Hypothesis</b>	<b>Original Sample (O)</b>	<b>Original Sample (O)</b>	<b>P Values</b>	<b>Conclusion</b>
Financial Rewards (Z) -> Career Choice of Becoming a Public Accountant (Y)	0,119	1,022	0,307	No Effect
Labour Market Considerations (X) -> Career Choice of Becoming a Public Accountant (Y)	0,648	5,950	0,000	Effect
X*Z -> Career Choice of Becoming a Public Accountant (Y)	0,021	0,502	0,616	No Effect

Source: Data processed using SmartPLS version 3.0, 2025

In PLS, R-Square is used to evaluate the structural model, with 0,75 indicating strong, 0,50 indicating moderate, and 0,25 indicating weak predictive power. The R-Square value shows that Financial Rewards and Job Market Considerations are 54,5% of the career choice of becoming a public accountant, and



45,5% is influenced by other characteristics Professional Training, and Social Values. NFI (0,781) and SRMR (0,081) indicate an acceptable fit (Table 6).

**Table 6 R-square**

Variabel	R-square
Career Choice of Becoming a Public Accountant	0,545

Source: Data processed using SmartPLS version 3.0, 2025

Based on the findings, financial rewards have no substantial impact on public accounting job choices. Although this job pays well, accounting graduates from Mahaputra Muhammad Yamin University should examine alternative accounting careers that offer similar pay. This is because accounting students believe that in order to meet their fundamental requirements, all humans must seek a high-paying profession (Rerung & Ashedica pseudo, 2021).

The interest of accounting students in pursuing a career as public accountants is shaped by job market factors. Students are increasingly concerned with employment availability and ease of access to job openings. The services of a public accountant will be in more demand as more firms are founded, resulting in more work prospects. Jobs that are easily accessible to kids will be in high demand. This study's results are consistent with earlier findings (Laksmi & Al Hafis, 2019; Marsintauli et al., 2022).

Financial rewards have no effect in moderating job market considerations on career choice of becoming a public accountant despite favourable job market conditions, financial rewards factors are not strong enough to be an additional driver in career decision making, because they are not the main differentiating factor in professional selection the conclusions drawn here are in agreement with prior research (Lestari, 2022)

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