



The Reasons Why Accounting Student (Not) Pursuing Public Accounting Profession: A Systematic Literature Review

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ABSTRACT: The accounting industry is considered a good career choice and the ideal outcome for accounting graduates. However, the number of public accountants has decreased recently. The public accounting profession is declining due to several causes, including the need for more laws and legal protection for the industry, accounting reporting, and the small market share for audit services. The identification, screening, and selection phases of the systematic literature review process were used in this study to review previous research. The data analysis utilized in this study was predicated on the basis of the 21 papers that were found in the Google Scholar database and dated from 2006 to 2023. Students' decisions to pursue a career in public accounting are influenced by a number of different factors, according to the findings of a comprehensive evaluation of all of the research that was published between the years 2006 and 2023. Academics less frequently use regression to manage data than SEM analysis. Future research is expected to concentrate mainly on extending the use of variables as a factor influencing students' motivation to become public accountants and the approaches used.

Keywords: Accounting, Career, Public Accountant, Student, Systematic Literature Review



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INTRODUCTION

The accounting industry is currently regarded as a good career choice and the ideal endpoint for accounting graduates. Even if they must pass numerous exams and certification tests, the results can unquestionably inspire pride in someone. According to information from the Ministry of Education and Culture's 2020 Higher Education Statistics report, there is still much interest in accounting majors at the diploma, bachelor's, and even master's level. Accounting is still Indonesia's most popular occupational education subject, even at diploma level 3. Additionally, in Indonesia, the master's degree in accounting is ranked second, and the bachelor's degree in accounting is ranked fifth most intriguing.

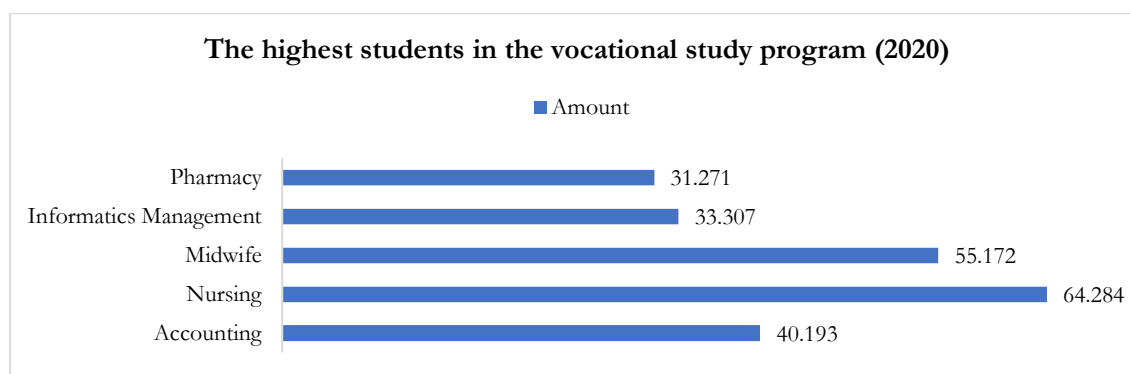


Figure 1. The highest students in the vocational study program

However, other evidence indicates that there has been a fall in interest in Indonesia in recent years in becoming a public accountant. The growth of Indonesian public firms that need public accountants is distinct from the expansion of the public accounting profession. There were only about 28,110 certified public accountants in Indonesia as of 2016. Far fewer accountants than in other Southeast Asian nations like Thailand (71.128), Singapore (31.118), and Malaysia (32.990) (IAI, 2015). This reveals a gulf between Indonesia and the remaining ASEAN allies. According to the table below, Indonesia comes in fourth place, behind Singapore, Malaysia, and Thailand.

Table 1. Accountant data from accounting profession associations in ASEAN

Num.	Country	PAO	Amount per January 2015
1	Brunei Darussalam	BICPA	56
2	Cambodia	KICPAA	291
3	Indonesia	IAI	24.587
4	Laos	LICPA	176
5	Malaysia	MIA	31.815
6	Myanmar	MAC	1.948
7	Filipina	PICPA	18.214
8	Singapura	ICPAS	28.891
9	Thailand	FAP	62.739
10	Vietnam	VAA	9.800
Total			178.517

Table 2. Public accountant addition throughout the years

Year	Amount of 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 the information provided in the IAI database, the number of public accountants decreased between 2017 and 2020. Even the increase in the number of public accountants suffered the lowest growth from 2019 to 2020; there were only five new public accountants in 2020 (IAI, 2020). This was the lowest increase of all of the categories. According to Yustika et al. (2021), Regulations and legal foundations linked to the public accounting profession and accounting reporting in Indonesia may be a contributing factor to the downward trend in the number of public accountants in Indonesia. These are regarded as insufficient to ensure the role of public accountants in corporate audit compliance and obligations, as well as a limited market share of audit services. Another reason is that there are fewer auditing services available to choose from. Between 2017 and 2022, there was an increase in the number of issuers listed on the IDX. The IDX and the BPS report that 43 companies had their IPO between the beginning 2022 and the middle of 2022. This demonstrates that by the end of 2022, the total number of companies trading their shares on the IDX reached around 800 companies. This figure has also climbed since the end of the previous year, reaching 5.61%.

On the other hand, according to the Submission of Periodic Financial Reports of Issuers and Public Companies listed in the Decree of the Chairman of the Capital Market and Financial Institution Supervisory Agency Number KEP-346/BL/2011, is required a certified public accountant audit the annual financial statements of the company. This requirement was established in 2011. Companies are required to be able to present audited financial statements in order to fulfill this requirement. This is done so that the companies can provide results to public accounting firms that urge such firms to improve the quality of their audit results. The extent to which the audit was carried out before submitting financial reports significantly impacts how the company is perceived on the Stock Exchange. As a result of this regulation, issuers in Indonesia are increasingly turning to certified public accountants for help. Since an audit opinion, which can only be issued by a public accountant, is needed by a wide range of entities (not just issuers), employment opportunities for public accountants have grown substantially.

This study compiles and summarizes the results of previous studies. Differences in background and outlook among respondents account for the discrepancies in the results of the extensive studies on accounting students' motivations for pursuing public accounting in different cities across Indonesia and other countries. These differences have been caused by the large amount of research conducted. To this day, there hasn't been a full review of the study done on the interests and ideas of accounting students who are thinking about becoming public accountants. Because of this, the research was done using the literature review method, which involved looking at research that had already been done. The main goal of this study was to fill in the research gap by giving a full analysis. This study takes a thorough look at what accounting students are interested in and how they feel about becoming public accountants. The study focuses on the following issue formulations in particular:

1. What are the distributions of journals?
2. What are the theories used?
3. What are the methods used?
4. What factors are proven to be influential in the topic?
5. What are the topics related?

6. Who is the most influential author?
7. What is the framework for future research?

In order to carry out systematic literature reviews, the data used in this investigation came from various scientific journal articles published between 2000 and 2023. Additionally, in order to enhance the discussion of the problem formulation that was presented, they made use of content analysis and bibliometric tools. Examining the articles' contents was performed to ascertain their respective theories, methodologies, topics, variables, advantages, and limits. In addition, bibliometric research was utilized to establish the distribution of subjects and notable writers associated with this subject. Last but not least, the researcher talks about the students' plans for future study on what accounting students are interested in and how they feel about becoming public accountants.

This study makes accounting students more interested in and optimistic about the chance of becoming public accountants. This study shows that the variables, theories, methods, and other factors that affect students' decisions to become public accountants are different from those that are usually used in similar studies in different countries and towns across Indonesia. The following outline is how this research is laid out for your perusal. The reader will be presented with each of the themes explored in this paper after the introduction in the literature review section. After that, a detailed explanation of the research methodology follows, which explains how we screened, identified, and interpreted the publications. The findings are then presented and discussed, emphasizing the most salient aspects of the findings and how they relate to previous research. In addition to providing succinct results, the report discusses the study's merits and limitations and recommends additional research.

METHOD

This research examined the process of excluding and including articles through a series of steps, beginning with the formulation of search words, continuing with the selection of a database for the search, and culminating with the formulation of criteria for the selection of papers ([Snyder, 2019](#)). The first thing that we did was figure out the search terms and keywords that were being used to look through the particular database. [Snyder \(2019\)](#) suggests that search phrases be derived from words and ideas that are immediately relevant to the study subject. Both Google Scholar and Web of Science were utilized as the search engines for this study. It was determined that Google Scholar was the most effective tool for locating documents with a high number of citations ([Hu et al., 2020](#)). In addition, [Hu et al. \(2020\)](#) said that it has a broad search scope without restricting the type or source of documents that are returned by the search.

For this study, only papers written between the years 2000 and 2023 were taken into account. We take advantage of this observation time because between those times, we study behavioral accounting, especially between the students. Despite the fact that the determination of the year 2023's finish is made in order to collect the most recent pertinent articles. There were a total of 360 publications found as a result of the search parameters. In this particular search, the keywords

"accounting student," "career," "public accountant," "interest," and "perception" were utilized. After collecting 360 publications in the first stage, the screening process in the second stage was carried out by screening them according to the publication type, title, keywords, and abstract. After looking over 360 articles and deciding which ones to include based on several factors, such as the fact that they had to be articles and not books or proceedings, and that the study had to be written in Bahasa Indonesia or English; at least coming from Scopus-indexed articles (Scopus Q1, Q2, Q3, Q4) or Sinta-indexed articles (Sinta 1, 2, 3, 4), as they are known for the reputable and proper publication; we finally met 30 articles related to our review scope, which is the interest of the readership. After that, we attempted to download the information; however, there were a number of problems with the paper, and as a result, we were only able to make use of 21 articles as observations in this study.

This quantity was regarded adequate due to the fact that it was acquired through a series of meticulous methods that were openly discussed. In addition, the list of these 21 articles was arranged in ascending order both by the year the publication was made and the year the author was born, as shown in Table 1. Figure 1 shows how the pieces are checked for quality. In order to answer the research questions, a summary of each of the research findings was also made. During the analysis, we also found out about and looked into the quality of the pieces in question. By doing these things, it is possible to learn everything there is to know about the study results in all of the publications that were looked at.

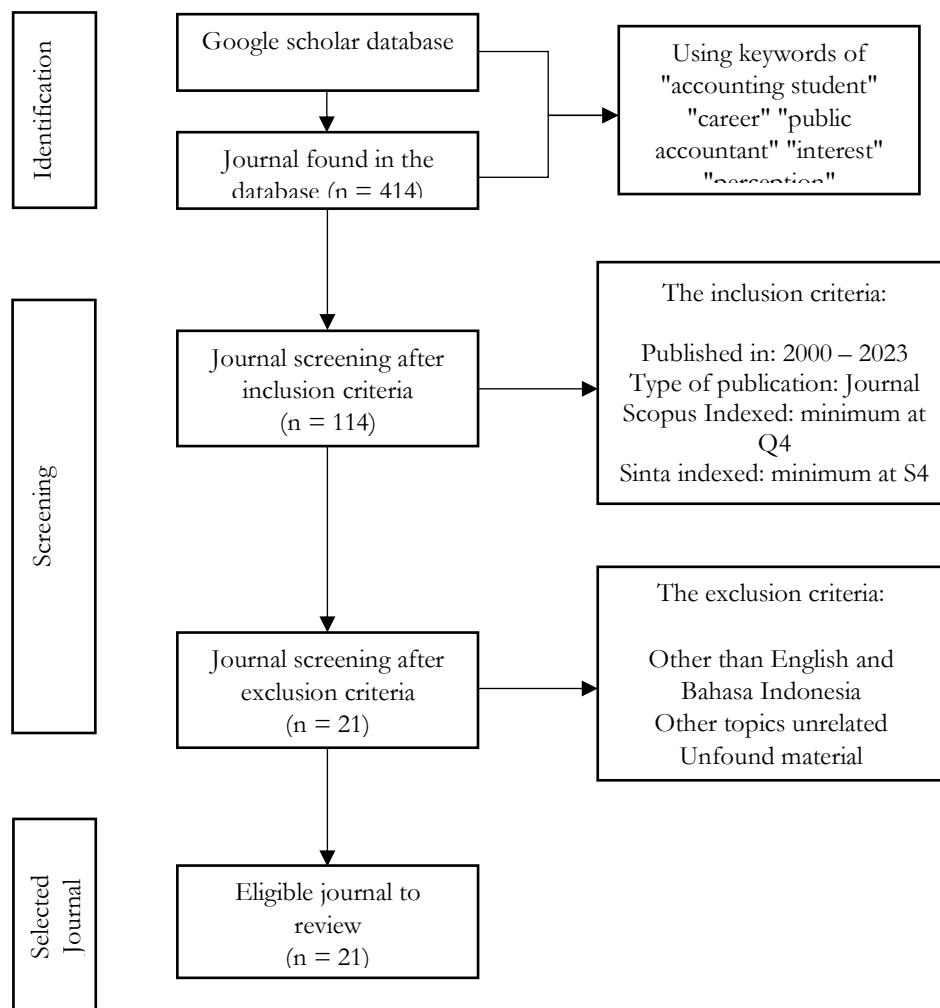


Figure 2. Articles Selection Process

RESULT AND DISCUSSION

The methodology section provides an explanation of the screening procedure that twenty-one articles went through and passed. Table 1 contains a listing of the chosen article titles, together with the names of the authors and the publication year, as well as the names of the publishers of the journals and their respective rankings.

Table 3. List of Selected Articles to Review

Num.	Journal	Journal rank	Title	Author and Year of Publication
1	CURRENT: Jurnal Kajian Akuntansi dan Bisnis Terkini	S4	Pengaruh Pasar Tenaga Kerja, Kompensasi Finansial, Disrupsi Akuntan dan Lingkungan Kerja dalam Karir Akuntan	Nur (2023)
2	Central European Management Journal	Q3	Generation Z Accounting Students: What Affects Their Perceptions About Career Choices as Public Accountants?	Reschiwati & Yoga, (2022)
3	Humaniora	S2	The Mediating Effect of Student's Perception and Satisfaction on The Relationship of Learning Environment and Accounting Career	Yusuf et al. (2021)
4	Akuntansi Dewantara	S4	The Intention to Obtain Chartered Accountant: A Theory of Planned Behavior and Motivation Theory Approach	Riadi (2021)
5	Journal of Applied Business Administration	Q4	Determinants of Students Interest in Pursuing Professional Certifications in Accounting	Rikawati & Arumsari (2020)
6	Binus Business Review	Q2	Understanding the Intentions of Accounting Students to Pursue Career as a Professional Accountant	Srirejeki et al. (2019)
7	International Journal of Innovation, Creativity and Change	Q3	University Students' Intentions to become Accountants: Examination using Fishbein and Ajzen's Theory	Ghani et al. (2019)
8	Journal of Accounting and Strategic Finance	S2	Accounting Students Perceptions on Factors Affecting Career Choices	Cahyadi et al. (2019)

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9	Journal of Accounting in Emerging Economies	Q2	Public accounting vs private accounting, career choice of accounting students in China	Wen et al. (2018)
10	International Journal of Engineering & Technology	Q4	The Intention of Accounting Students in Pursuing Professional Qualification	Saat et al. (2018)
11	Meditari Accountancy Research	Q1	What explains student's intentions to pursue a certified professional accountancy qualification?	Owusu et al. (2018)
12	Journal of Economics, Business, and Accountancy Ventura	S2	Patterns and determinants of Indonesian accounting students' career choice	Indriani (2018)
13	Accounting Education	Q1	Social cognitive career theory and the goal of becoming a certified public accountant	Schoenfeld et al. (2017)
14	Accounting Education	Q1	Awareness of the public versus private accounting divide, and its impact on the career path preference of accounting students	Crossman (2017)
15	Jurnal Akuntansi	S4	The Factors that Influence the Selection of Career as Public Accountant and Non-Public Accountant	Hatta & Sartika (2016)
16	Accounting Education	Q1	Understanding the Intentions of Accounting Students in China to Pursue Certified Public Accountant Designation	Wen et al. (2015)
17	Education and Training	Q1	To be or not to be: an investigation of accounting students' career intentions	Ahmad et al. (2015)
18	Education and Training	Q1	The perception of undergraduate students towards accountants and the role of accountants in driving organizational change	Nga & Wai Mun (2013)
19	Accounting Education	Q1	The Accounting Profession as a Career Choice for Tertiary Business Students in Japan-A Factor Analysis	Sugahara & Boland (2009)
20	Accounting Education	Q1	Analyzing the Factors Relevant to Students' Estimations of the Benefits	Chen et al. (2008)

			and Costs of Pursuing an Accounting Career	
21	Equilibrium: Jurnal Ekonomi, Manajemen, Akuntansi	S4	Analisis Faktor-Faktor yang Mempengaruhi Mahasiswa Akuntansi di Universitas Wijaya Kusuma Surabaya dalam Memilih Karir sebagai Akuntan Publik	Pramudianti (2006)

The assessment and preliminary screening of journals led to the discovery of 21 journals from various periodicals. There was a total of four accredited journals that came from Sinta, as well as three journals that came from Sinta that were also accredited. In the meantime, this research discovered a further 14 journals published worldwide, Scopus-accredited publications. Of these, eight journals originated from indexed articles in the Q1 category and two from each of the Q2, Q3, and Q4 categories.

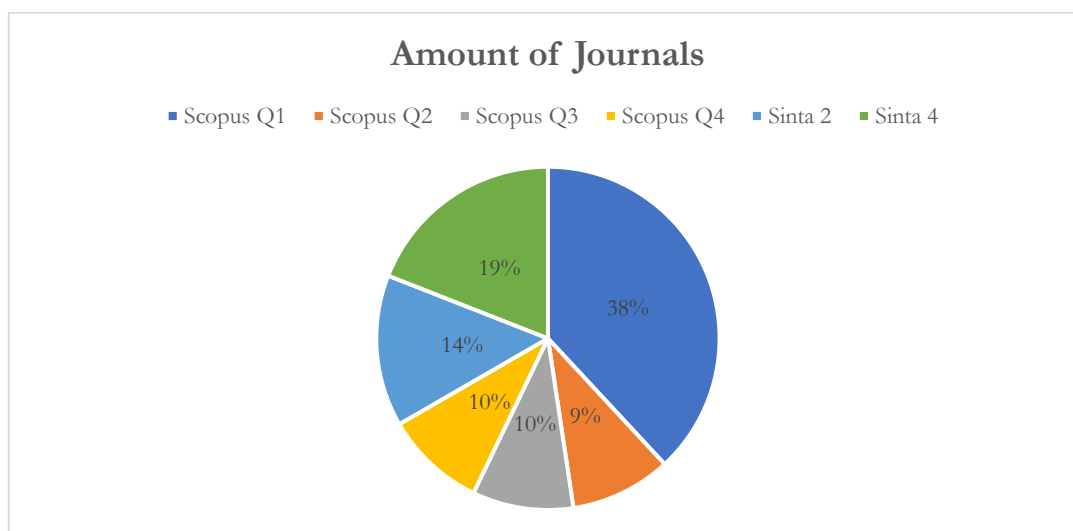


Figure 3. Journal Index Distribution

Used and mentioned theory

Table 4. Used and mentioned theory

Num.	Theory Used	Used and mentioned
1	Planned Behavior Theory	11
2	Reasoned Action Theory	5
3	Social Cognitive Career Theory	3
4	Expectancy Theory	1
5	Trait And Factor Theory	1
6	The Holland Theory	1
7	Motivation Theory	1

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8	Hierarchy of Needs Theory	1
9	Motivation-Hygiene Theory	1
10	Behavioral Decision Theory	1
11	Self-Determination Theory	1
12	Self-Efficacy Theory	1
13	Agency Theory	1
14	The Trait and Factor Theory	1

Based on 21 articles that have been reviewed in-depth, 14 theories are obtained, often used as reference theories in research. In the articles used on this topic, it is not uncommon for researchers to combine several related theories and mutually support the hypotheses formulated by researchers. However, the most widely used theories in the several articles used in this review are Planned Behavior Theory, Reasoned Action Theory, and Social Cognitive Career Theory.

The Planned Behavior hypothesis is the first hypothesis that is most frequently applied. When making decisions and carrying out an activity, a person's conduct can be controlled according to the Planned conduct theory from 1991. According to this hypothesis, there is a connection between a person's objectives, beliefs, attitudes, and conduct. According to the theory of perceived behavior ([Ajzen, 1991](#)), which has three elements—attitudes, subjective norms, and perceived behavioral control—a person's behavior is not impacted by their intention to act in a certain way. Controls). The chart below explains perceived behavior theory in more detail. This theory is a development of Reasoned Action Theory, the second-most popular theory. The theory of reasoned action has come under heavy fire because many believe it ignores social elements that can have a substantial impact on an individual's conduct in real life. This has led to a change in the theory that is employed in research.

In this investigation, the Social Cognitive Career Theory was the last and most frequently applied theory. Based on social cognitive theory, the SCCT model emphasizes the reciprocal interaction of personal, behavioral, and environmental factors that contribute to the formation of academic and career objectives. ([Bandura, 1999](#)). Over the past two decades, the SCCT paradigm has been utilized in numerous contexts to examine academic and professional behavior. The SCCT provides a comprehensive framework that clarifies the dynamic processes that lead to the selection of a major and career path. According to [Schoenfeld et al. \(2017\)](#), multiple individual inputs, as well as environmental and situational context elements that interact and alter over time, have an effect on the SCCT process.

Methodology used

Table 5. Methodology used

Num.	Title	Instrument	Data analysis	Sample and total respondent
1	Pengaruh Pasar Tenaga Kerja, Kompensasi Finansial, Disrupsi Akuntan dan Lingkungan Kerja dalam Karir Akuntan	Questionnaire	PLS	Accounting final year student at Riau University (83)
2	Generation Z Accounting Students: What Affects Their Perceptions About Career Choices as Public Accountants?	Questionnaire	PLS	Generation Z, and accounting student from A accreditation in Jakarta (75)
3	The Mediating Effect of Student's Perception and Satisfaction on The Relationship of Learning Environment and Accounting Career	Questionnaire	PLS	Accounting student in DKI Jakarta, West Java, East Java, and Central Java (677)
4	The Intention to Obtain Chartered Accountant: A Theory of Planned Behavior and Motivation Theory Approach	Questionnaire	PLS	Final year accounting student from Politeknik Negeri Batam, University of Riau Kepulauan, University of Putera Batam, STIE Galileo and Batam International University (100)
5	Determinants of Students Interest in Pursuing Professional Certifications in Accounting	Questionnaire	SPSS	Higher education in Indonesia (250)
6	Understanding the Intentions of Accounting Students to Pursue Career as a Professional Accountant	Questionnaire	PLS	University in Indonesia (439)
7	University Students' Intentions to become Accountants: Examination using Fishbein and Ajzen's Theory	Questionnaire	PLS	Accounting student from our public universities in Indonesia (300)
8	Accounting Students Perceptions on Factors Affecting Career Choices	Questionnaire	SPSS	Final year accounting student in STIE Perbanas Surabaya (219)
9	Public accounting vs private accounting, career choice of accounting students in China	Questionnaire	SPSS	Undergraduate and Graduate accounting student in China (163)
10	The Intention of Accounting Students in Pursuing Professional Qualification	Questionnaire	SPSS	Final year accounting student in UTM Malaysia (130)

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11	What explains student's intentions to pursue a certified professional accountancy qualification?	Questionnaire	PLS	University of Ghana business school (641)
12	Patterns and determinants of Indonesian accounting students' career choice	Questionnaire	SPSS	Indonesian accounting students (261)
13	Social cognitive career theory and the goal of becoming a certified public accountant	Questionnaire	SPSS	Senior accounting student in AACSB accredited college of business of a public university in the southeastern United States (228)
14	Awareness of the public versus private accounting divide, and its impact on the career path preference of accounting students	Questionnaire	SPSS	Higher level accounting student (416)
15	The Factors that Influence the Selection of Career as Public Accountant and Non-Public Accountant	Questionnaire	SPSS	Final year student in Universitas Bengkulu
16	Understanding the Intentions of Accounting Students in China to Pursue Certified Public Accountant Designation	Questionnaire	SPSS	College Accounting Students in China (288)
17	To be or not to be: an investigation of accounting students' career intentions	Questionnaire	SPSS	Seven universities in Malaysia (804)
18	The perception of undergraduate students towards accountants and the role of accountants in driving organizational change	Questionnaire	SPSS	undergraduate students from a business school in Malaysia (279)
19	The Accounting Profession as a Career Choice for Tertiary Business Students in Japan-A Factor Analysis	Questionnaire	PLS	Japanese undergraduate and graduate universities (463)
20	Analyzing the Factors Relevant to Students' Estimations of the Benefits and Costs of Pursuing an Accounting Career	Questionnaire	SPSS	Business Students from a Large University in the Southeastern USA (556)
21	Analisis Faktor-Faktor yang Mempengaruhi Mahasiswa Akuntansi di Universitas Wijaya Kusuma Surabaya dalam Memilih Karir sebagai Akuntan Publik	Questionnaire	SPSS	Mahasiswa Akuntansi Tahun Akhir di Universitas Swasta Wijaya Kusuma Surabaya (100)

Based on the 21 journals that have been reviewed, all journals use a questionnaire as a research instrument. Based on the 21 journals used, all conduct research with student respondents both in the early and final semesters and those from private and public tertiary institutions. Of the 21 journals, 11 were found to be conducting research in Indonesia, while ten other journals were conducting research in several other countries, such as America, Japan, China, Malaysia, and Ghana.

As for the data analysis software used, most researchers use PLS compared to SPSS. This is because SPSS provides SEM analysis that can be used to measure the magnitude of the relationship (influence) between a series of (complex) variables, both direct and indirect influences that are carried out simultaneously (Yamin & Kurniawan, 2009) so that it is suitable to see what factors influence interest in becoming a public accountant in college students. Based on the 21 journals that have been reviewed, 62% of 13 journals use SPSS as an analysis tool.

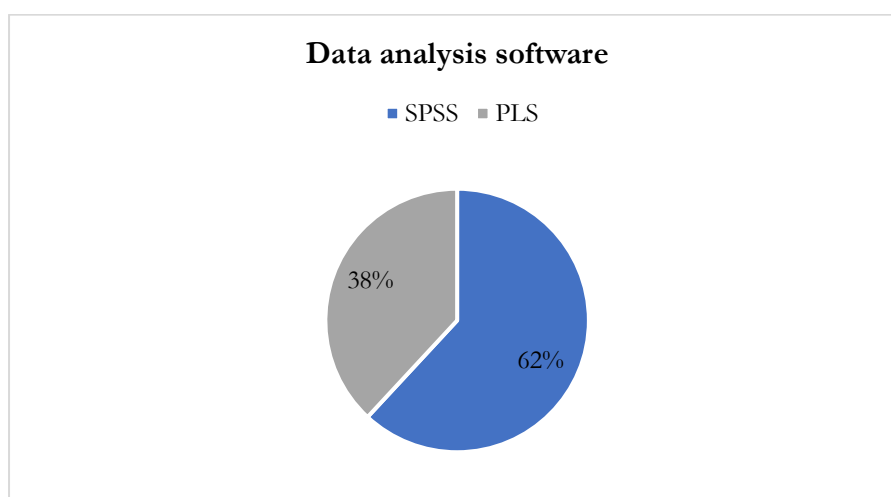


Figure 4. Data analysis software

Based on figure 5, it was found that there were differences in the use of the data analysis software used, where in 2018 to 2023 many of them used PLS compared to SPSS compared to 2006 to 2017.

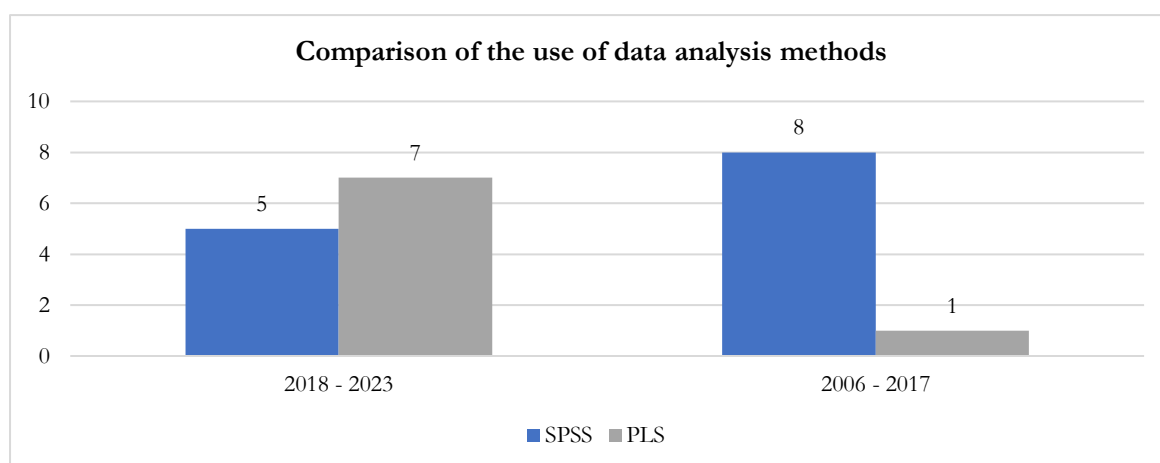


Figure 5. Comparison of the use of data analysis methods

Variables supported

Table 6. Variable supported

Num.	Title	Independent variable used	Supported independent variable
1	Pengaruh Pasar Tenaga Kerja, Kompensasi Finansial, Disrupsi Akuntan dan Lingkungan Kerja dalam Karir Akuntan	Konsiderasi Pasar Tenaga Kerja, Kompensasi Finansial, Disrupsi Profesi Akuntan, Lingkungan Kerja	Konsiderasi Pasar Tenaga Kerja, Kompensasi Finansial
2	Generation Z Accounting Students: What Affects Their Perceptions About Career Choices as Public Accountants?	Learning Approach, Financial Award, Motivation, Work Environment, Labor Market Considerations	Learning Approach, Motivation
3	The Mediating Effect of Student's Perception and Satisfaction on The Relationship of Learning Environment and Accounting Career	Learning environment, Student Perception, Student Satisfaction	Learning environment, Student Perception, Student Satisfaction
4	The Intention to Obtain Chartered Accountant: A Theory of Planned Behavior and Motivation Theory Approach	Attitude, Subjective Norms, Perceived Behaviour Control, Comprehension, Career Motivation, Economic Motivation, Achievement Motivation	Attitude, Career Motivation
5	Determinants of Students Interest in Pursuing Professional Certifications in Accounting	Personality, Labor Market Consideration, Professional Recognition, Financial Recognition, Working Environment	Personality, Labor Market Consideration, Professional Recognition, Financial Recognition
6	Understanding the Intentions of Accounting Students to Pursue Career as a Professional Accountant	Career Prospect, Financial Reward, Interest, Subjective Norm, Perceived Behavioral Control, Gender	Career Prospect, Financial Reward, Subjective Norm, Perceived Behavioral Control
7	University Students' Intentions to become Accountants: Examination using Fishbein and Ajzen's Theory	Personal Beliefs, Career Influencers, Career Exposure	Personal Beliefs, Career Exposure

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8	Accounting Students Perceptions on Factors Affecting Career Choices	Financial reward, Professional recognition, Professional training, Job Market Considerations, Personality	Financial reward, Professional recognition, Professional training, Job Market Considerations
9	Public accounting vs private accounting, career choice of accounting students in China	Compensation, Experiences, Marketability, Turnover, Dynamic, Norm, Difficulty, Certification, Travel	Turnover, Dynamic, Travel
10	The Intention of Accounting Students in Pursuing Professional Qualification	Attitude, subjective norm, perceived behavioral control	Attitude, subjective norm, perceived behavioral control
11	What explains student's intentions to pursue a certified professional accountancy qualification?	Capabilities, Constraints, Environmental issues, Preference, Socio Cultural issues	Capabilities, Constraints, Preference, Socio Cultural issues
12	Patterns and determinants of Indonesian accounting students' career choice	Salary Expectation, Professional Recognition, Social Value, Labor Market Opportunity, Family & colleagues' encouragement, Last Education, Gender	Professional Recognition
13	Social cognitive career theory and the goal of becoming a certified public accountant	Self-Efficacy, Expectations of: Higher Income, Job Security, Advancement, Status and Prestige, Interesting Work, Work Independence, Challenging Work	Expectations, Self-Efficacy
14	Awareness of the public versus private accounting divide, and its impact on the career path preference of accounting students	Quality of life, Salary	Quality of life, Salary
15	The Factors that Influence the Selection of Career as Public Accountant and Non-Public Accountant	Penghargaan Finansial, Pelatihan Profesional, Pengakuan Profesional, Nilai-Nilai Social, Lingkungan Kerja, Pertimbangan Pasar Kerja, Personalitas	Penghargaan Finansial, Pelatihan Profesional, Nilai-Nilai Social, Lingkungan Kerja

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16	Understanding the Intentions of Accounting Students in China to Pursue Certified Public Accountant Designation	Social, Market, Financial, Interest, Independence, Influence, Difficulty in exam, Difficulty in maintaining	Market, Interest, Independence, Influence, Difficulty in maintaining
17	To be or not to be: an investigation of accounting students' career intentions	Self-efficacy, Anticipated Conflict, Intrinsic Interest, Subjective Norms, Extrinsic Interest, Commitment Intention Unconditional Commitment, Non-Commitment	Self-efficacy, Anticipated Conflict, Intrinsic Interest, Subjective Norms, Extrinsic Interest, Commitment Intention Unconditional Commitment, Non-Commitment
18	The perception of undergraduate students towards accountants and the role of accountants in driving organizational change	Leadership qualities, Ethical values, Professionalism	Leadership qualities, Ethical values
19	The Accounting Profession as a Career Choice for Tertiary Business Students in Japan-A Factor Analysis	Intrinsic value, Career prospects, Job market considerations with employability, Working environment, financial rewards, Persons' influence	Good initial salary, Job availability, Interaction with others
20	Analyzing the Factors Relevant to Students' Estimations of the Benefits and Costs of Pursuing an Accounting Career	Perceived Benefits, Perceived Costs	Perceived Benefits, Perceived Costs
21	Analisis Faktor-Faktor yang Mempengaruhi Mahasiswa Akuntansi di Universitas Wiajaya Kusuma Surabaya dalam Memilih Karir sebagai Akuntan Publik	Faktor intrinsic, penghasilan, pertimbangan pasar tenaga kerja, persepsi kelebihan, persepsi kekurangan, kecerdasan, personalitas	Faktor intrinsic, penghasilan, kecerdasan, personalitas

In light of the previous research, this investigation uses a wide range of different sorts of independent variables. Thirty different independent variables are utilized and supported throughout the research of the 21 publications. Figure 6 contains a list of the ten variables that received the most support from this research.

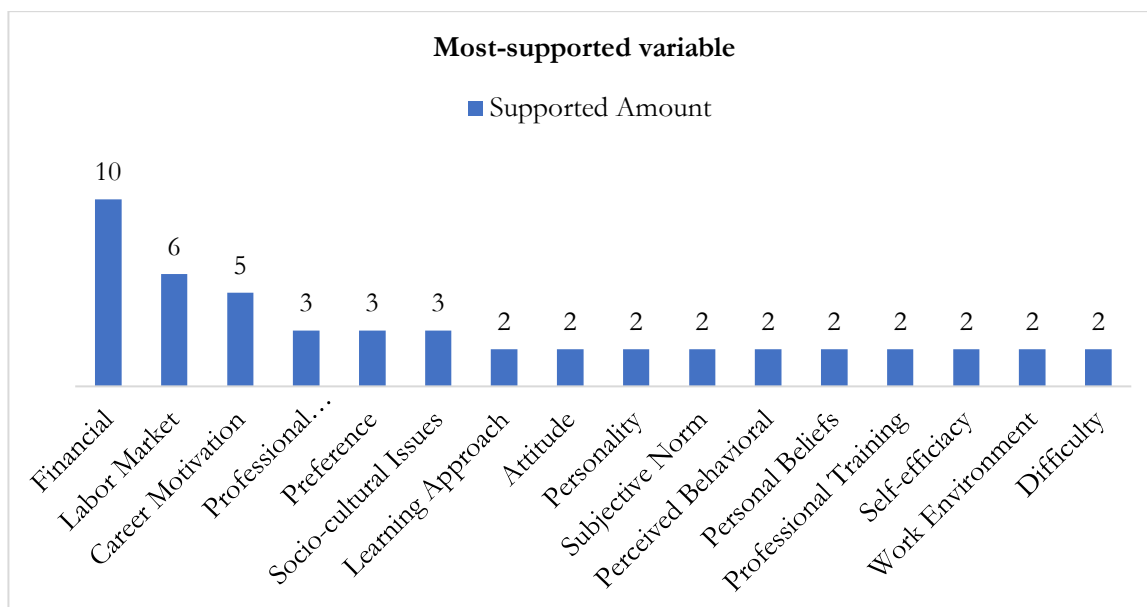


Figure 6. Most-supported variable

Topic distribution

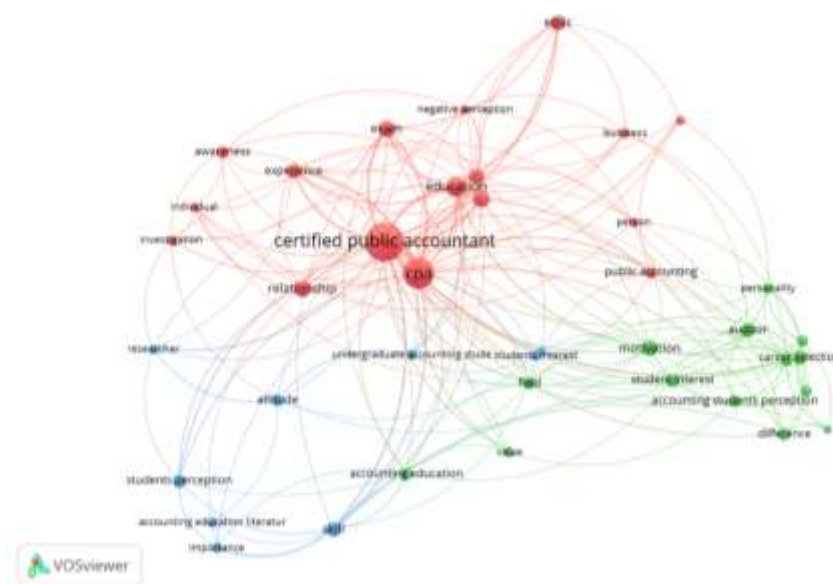


Figure 7. Network Visualization of Co-Occurrence Metadata (Keywords)

Based on the bibliometric analysis used, a network of keywords related to the interest to pursue the student's career in public accounting and their relationship with other topics that have developed a lot in this research were found. This co-occurrence has three scattered clusters (red [1], green [2], and yellow [3]) with 40 total items, which means a wide range of research on the topic of interest to pursue the student's career in public accountant and the topics related to it. This shows that the theme of industrial relations has been developed so that the appearance of these keywords is not visible in the image compared to other keywords.

The overlay visualization becomes what is displayed regarding the industrial relations keywords by identifying co-occurrence during the research period that has been analyzed. Fortunately, the dark

blue cluster means that the research was carried out in 2000 until the color changes and shifts to the right which shows a lighter color, namely yellow, which means that the research was carried out in 2023. The brighter a keyword in the visualization above, the authors recently researched the research. In contrast, the darker the color of the keyword cluster means, the longer a keyword or topic has been researched. According to Figure 8 below, the topics related to personality, career selection, career interest, and student interest are in the yellow line so that it can be implied that the topic is still relatively new to be researched.

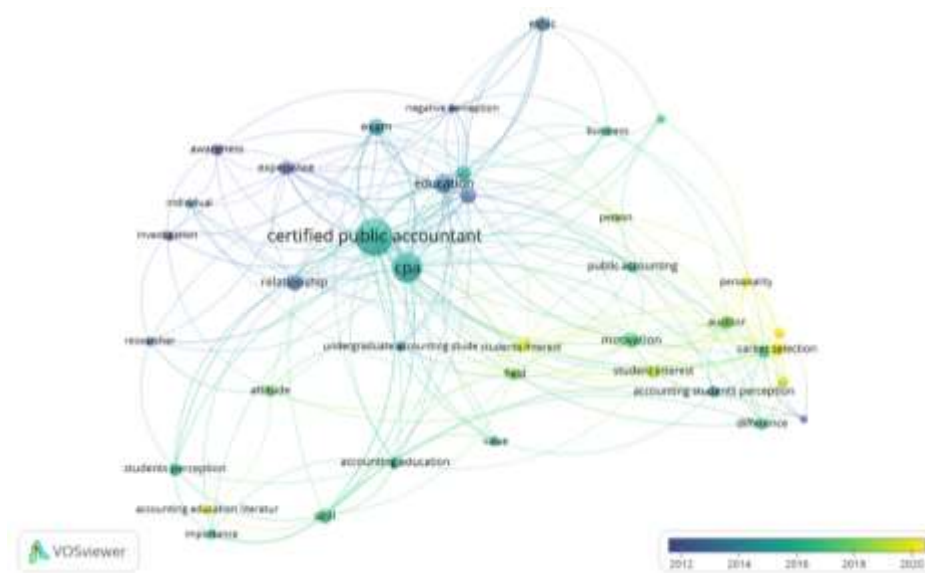


Figure 8. Overlay Visualization of Co-occurrence Metadata (Keywords)

Most influenced author

Figure 9 visualizes the identified co-authorship in the form of a paired visualization network. As has been raised, three different colors indicate the existence of 3 clusters with seven items of the author's name that are connected. Judging from the size of the circle of each pair of authors, it shows that the number of research articles written by the authors' names regarding this topic is different from each other because the circle size is quite large. Ghani, Ek is a researcher with three articles entitled *Belief, Preference and Constraint Factors Influencing Malaysian accounting students' Intention to pursue professional qualification*, *University Students' Intentions to become accountants: Examination using Fishbein and Ajzen's Theory*, and *Factors Driving the Intention to Pursue Internal Auditing Certification and Career among Future Graduates in Malaysia*. These three articles are essential in discussing research related to interests and perceptions in choosing a career to become a public accountant for accounting students, considering that they have been cited more than ten times.

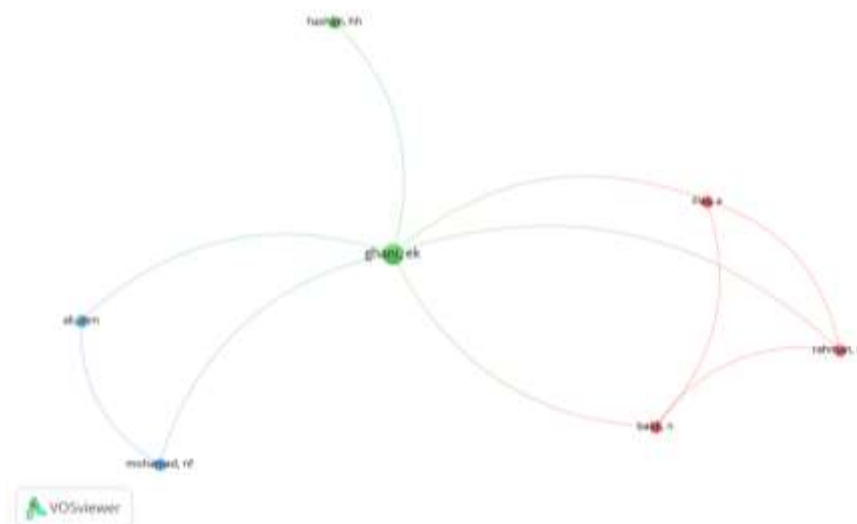


Figure 9. Network Visualization of Co-Authorship Metadata (Pairs)

Future framework research

Research on student interest and attitudes in selecting a career as a public accountant has been evolving quickly and is being evaluated from a variety of angles. We used the bibliometric citation analysis to generate recommendations for future study, and we then carried out a content analysis of these papers to determine future research directions. Four prospective research agendas were generated by the process, as will be explained below.

1. Explore graduate students, not only the undergraduate students

This suggestion would be helpful for the discussion of the research. The students' answers may vary due to the knowledge they know about the public accounting profession. That would be much better than the author trying to expand the research by using more respondents for the sample.

2. Try to explore in a more sophisticated way, explaining the relationship of the factors affecting the intention to pursue the PA career and the perception of it too.

The perception of the public accounting profession, too, may affect the reasons for the respondent's answer. That would be better if the researcher explored the perception first, then tried to put it in the intentional move.

3. Explain the difference in the intention between the junior-sophomore- and senior accounting students.

It would be better if the research could provide more detailed answers in a descriptive section related to how each year students answered the questions. This condition may be related to how, each year, students' knowledge regarding the risk and the whole job regarding the public accounting profession.

4. Use more new variables such as the working dynamic, flexibility, constraint, intelligence, ethical values, personality, IT risk, and AI risk.

According to the bibliometric analysis, several variables are still not used for the research on this topic. These variables will be needed in the future for the research, as the variables are more related in the following research.

5. Use other methods of data instruments, it would be better if the researchers tried to use the interview method to understand the exact reasons.

Most of the research used the interview method, as this method would not capture extensively why and the reasons the respondents answer and pick the answer to each question. It would be great if the researcher could understand the reasons why they answered so and also could expand the discussion more.

CONCLUSION

The findings of the research may be extrapolated to the research, which was carried out using the systematic literature review methodology and attempts to identify and assess the relevance of journals, influential variables, research subjects, and trends, as well as the techniques employed in data gathering. The results of the research search selection led to the acquisition of 21 periodicals. Numerous studies have looked at accounting students' opinions and motivations for choosing the profession of public accountant. A questionnaire was used to collect the majority of the data for this study from junior and senior university students (both private and public). Software tools SEM and PLS were used to analyze the data. The study focuses on the elements that affect students' judgments about their choice of a public accounting job in the future. However, further observation and research into public accountant opinions and the actions that influence this career decision are still required.

The findings of this study form the basis for future scientific research. It can provide accounting students ideas for new issues pertaining to interests and perceptions in choosing a career as a public accountant, which will increase the quantity of research and its usage in Indonesia. The manual data processing employed in this study was a limitation; future research can utilize several databases and systematic literature review (SLR) techniques to maximize outcomes and gather even more comprehensive data. Future research might evaluate the interests and attitudes of accounting students toward choosing a profession as a public accountant throughout Indonesian regions and cities, as well as between nations on a regional or international scale.

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