



Analysis of The Effect of Accounting Education, Motivation And Availability of Job Information on Accounting Students' Interest In A Career As An Accountant

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Abstract: This study aims to analyze the effect of accounting education, motivation, and the availability of job information on accounting students' interest in a career as an accountant. The phenomenon of shifting student interest in choosing a career outside accounting may threaten the availability of professional accountants in the future. Using a quantitative approach and a systematic survey design, data were collected from 100 students of accounting study programs in Medan who had taken the "Basic Accounting" course. The analysis results show that accounting education has a significant influence on student interest (T-statistic 2.927, P-Value 0.002), followed by learning motivation (T-statistic 4.214, P-Value 0.000) and availability of job information (T-statistic 2.715, P-Value 0.043). The R² value of 0.757 indicates that the three variables explain 75% of the variation in students' interest in a career as an accountant. These findings emphasize the importance of improving the quality of accounting education, strong motivation among students, and adequate access to job information. Recommendations are given for universities to design more relevant and informative educational programs to increase students' interest in the accounting profession in a sustainable manner.

Keywords: Accounting, Motivation, Job Vacancy, Career Interest, Students

Introduction

A. Background

Accounting students' interest in a career as an accountant is an important issue in the world of accounting education and profession. The accounting profession plays a vital role in supporting the economy through the provision of accurate and transparent financial reports. However, reality shows a shift in the interest of accounting students who prefer other career paths, such as entrepreneurship or the non-accounting sector. This phenomenon raises concerns about the availability of professional accountants in the future.

One of the factors that is thought to influence accounting students' interest in a career as an accountant is the educational background they get. The accounting education received by students during lectures can affect their interest in becoming accountants (Tiara et al., 2023). Lecture materials, field practice, and student self-efficacy in accounting can shape

their interest in a career as an accountant (Alifia & Hardini, 2022). In addition, students' knowledge of the accounting profession, such as tax knowledge, can also increase their interest in a career in taxation (Anjani et al., 2023). Quality accounting education not only equips students with theoretical knowledge, but also practical skills needed in the world of work. On the other hand, students' internal and external motivations, such as the desire to achieve, encouragement from family, and income opportunities, also influence their career choices. Motivation can be in the form of quality motivation, career motivation, economic motivation, and social motivation (Harun & Utama, 2023). High motivation will encourage students to choose a career as an accountant (Harun & Utama, 2023).

In addition, the availability of information about accountant job prospects also plays an important role. The availability of job information can also affect the interest of accounting students to become accountants (Tiara et al., 2023). Information regarding career opportunities in accounting, such as employees of the Directorate General of Taxes, tax consultants, tax specialists, and tax planners, can increase students' interest in a career in this field (Anjani et al., 2023). Clear and accurate information about career opportunities, income levels, and career paths can help students make more informed career decisions. Lack of access to this information can cause students to be reluctant to choose the accounting profession, despite having great potential in the field.

Accounting professionals need to be able to do more than just calculate numbers, fill out expenditure reports, and depreciate fixed assets. There are a few additional soft talents in addition to conventional accounting knowledge that every accountant needs. Professionals in finance and accounting are playing a wider range of functions. Today's accounting professionals require strong decision-making, negotiating, and strategic-thinking abilities due to their frequent interactions with other departments. Additionally, it's critical to have a broad perspective and comprehend how your accounting function affects the firm as a whole (Diokno & Peprah, 2021).

Overall, the combination of a solid accounting education, strong motivation, and access to adequate job information can increase accounting students' interest in pursuing a career as a professional accountant. Based on this, this study aims to analyze the effect of accounting education, motivation, and availability of job information on accounting students' interest in a career as an accountant. By understanding these factors, it is expected to provide relevant recommendations to increase student interest in the accounting profession and ensure the sustainability of accounting professionals.

B. Literature Review

1. Accounting Education

One of the most important courses to be taught is accounting. A person can develop by studying accounting by thinking systematically. Due to its wide application and more detailed discussion, accounting is a basic science that must be taught in college. For those who want to become accountants and compete in the workforce, accounting can be studied from high school to college. Accounting is one of the majors that includes both theoretical understanding and practical application. Accounting is very important in many industries, including the business world. The quality of

accounting development evolves with the times. Accounting principles are a set of rules governing accounting actions or activities used to record transactions (Islamita & Nugroho, 2023).

One of the important roles in accounting education is also the educators are the ones who contribute significantly to the entire educational process. Their primary responsibilities are to instruct, mentor, lead, and set an example for their students. Educators have the power to change students' attitudes and perceptions of knowledge to more optimistic ones and pique their enthusiasm in pursuing careers in accounting, enabling them to become exceptional and prosperous graduates (Hatane et al., 2021).

2. Learning Motivation

Motivation or encouragement is a driver that encourages someone to act or learn. The word "motive" comes from the Latin word "movere", which means "to move". Learning motivation is a psychic component that is not intellectual in nature (Ena & Djami, 2020). Growing passion, satisfaction, and desire to learn are its hallmarks. In this case, motivation consists of two components: (1) an understanding of what is to be learned and (2) an understanding of the reasons why it should be learned. Academic cheating is negatively affected by motivation to learn." (Melasari, 2019).

3. Availability of work information

Career planning means building a future that must be planned from the start. In the world of work, it is important for people to be aware of job vacancies so that applicants can easily apply. In addition, as stated in job advertisements, companies that are looking for workers obtain the necessary workers. One of the first steps in starting something, especially in business organizations, is the employee recruitment process (Dewi & Joko Ade Nursiyono, 2023).

4. Interest in becoming an Accountant

Interest is a person's interest in something. When someone is interested in something, they tend to pay more attention to it or enjoy that something. Interest can be a reason to participate and act. Interest in a person or object does not appear by chance in a person; it can appear in a person through a process. Attention and interaction with the environment can foster this interest (Aprilia Sari, 2024).

5. McClelland's Theory of Self-Determination

Everyone has the desire to achieve absolute achievement, and there are many ways a person can achieve it. It takes more effort to achieve the desired achievement. In this case, McClelland developed motivation to achieve. This motivation to achieve is acquired from childhood and continues to develop as one matures. Having the motivation to achieve it will help foster a positive attitude. A person will gladly accept advice and suggestions on how to improve their achievement regardless of how motivated they are for achievement (Ridho, 2020).

According to David McClelland, it's critical to comprehend a person's wants and preferences to motivate them. Three fundamental requirements that people

acquire from their experiences in life are listed by McClelland in his Theory of requirements: The need for accomplishment, affiliation, and power (Siok et al., 2023).

6. Abraham Maslow's Hierarchy of Needs Theory

Physiological requirements, safety needs, love and belonging needs, esteem needs, and self-actualization needs are the five categories into which Abraham Maslow's hierarchy of needs divides human needs (Maslow, 1943).

The hierarchy of needs theory is a theory about human needs with appropriate levels as expressed by Abraham Maslow. It is a theory of human motives that classifies basic human needs in a hierarchy and relates this theory to general behavior (Muhibbin & Marfuatun, 2020)

In following a hierarchy, humans are motivated to fulfill the most needed needs according to their own time, circumstances, and experiences (Artaya). Maslow's theory also explains that a person cannot fulfill the second need or the third need until the first need is met, and so on (Muhibbin & Marfuatun, 2020).

Research Method

1) Type of Research

This research utilizes a quantitative approach designed as a survey. The purpose of this study is to see how accounting education, motivation to learn, and availability of job vacancy information affect students' desire to become accountants.

2) Population and Sample

This study involved accounting study program students in Medan city who entered in the 2022/2023 academic year and had taken the "Basic Accounting" course. The sample was taken by purposive sampling, with the selected respondents having a basic understanding of the accounting profession. This study took a sample of 100 students.

3) Research Instruments

Data was collected through a questionnaire consisting of twenty questions designed with a Likert scale. The Likert scale used was 1 (strongly disagree) to 5 (strongly agree). This questionnaire covers three independent variables, namely:

- a. Accounting Education
- b. Learning Motivation
- c. Availability of Job Vacancy Information And one dependent variable, namely student interest in becoming an accountant.

The survey questionnaire is written in Indonesian language, and it's divided into 4 sections. Each section is divided based on the variables and it contains 5 questions per-section.

Tabel 1. Indicators

No.	Type of Variable	Scale	Indicators
1.	Accounting Education	Likert	1. Education Curriculum

			<ol style="list-style-type: none"> 2. Lecturer Qualifications 3. Learning Facilities and Resources 4. Graduation Rate and Job Absorption 5. Industry Involvement
2.	Learning Motivation	Likert	<ol style="list-style-type: none"> 1. Clear Career Goals 2. Involvement in Extracurricular Activities 3. Perception of Career Prospects 4. Social and Environmental Support 5. Intrinsic and Extrinsic Motivation
3.	Availability of Job Vacancy Information	Likert	<ol style="list-style-type: none"> 1. Access to Career Information Resources 2. Availability of Career Guidance Program 3. Quality of Information Received 4. Availability of Educational Materials on Accounting Careers 5. Frequency of Job Fair and Recruitment Activities
4.	Students' Interest in becoming an Accountant	Likert	<ol style="list-style-type: none"> 1. Career Plan in Accounting 2. Participation in Accounting Activities 3. Perception of the Accountant Profession 4. Motivation to pursue professional certification 5. Interest in the career of an accountant

4) Data Collection Procedure

The questionnaire was distributed online through [platform used, e.g. Google Forms] and directly to students.

5) Data Analysis

Data testing was carried out using SmartPLS 3 software. To analyze it, Partial Least Square (PLS) analysis is carried out which can help researchers to obtain latent variables for prediction purposes. Utilizing Smart PLS M3 version 3.0, advanced statistical modelling was carried out. The bootstrapping technique was used to assess the loadings, weights, and path coefficients' level of significance (Bhat & Khan, 2023). There are also three stages that must be done, namely (Melasari, 2019):

Table 2. Research Stages

Analysis	Description
Outer Model	Evaluation of the measurement model or outer model is carried out to assess the validity or reliability of the model. To evaluate the outer model with reflexive indicators, convergent and discriminant validity of the latent construct-forming indicators and composite reliability, as well as Cronbach alpha for the indicator blocks, are used.
Inner Model Analysis	The purpose of inner model analysis-also referred to as structural model analysis-is to predict the relationships between latent variables.

Analysis	Description
Hypothesis Test	Hypothesis testing is carried out after conducting several evaluations on the outer model and inner model. Hypothesis testing explains how endogenous and exogenous variables interact.

Result and Discussion

A. Respondents Profile

Information regarding the respondents' identities was gathered from the questionnaires they completed. The purpose of presenting this identifying data is to give a general picture of the conditions of the respondents. A general understanding of the distribution of data collected in the field can be gained from the description that will be provided in this study. Descriptive statistics were used to get the raw data that is shown. This description is crucial for describing the homogeneity of the data as well as its distribution according to frequency, primary trends, and dispersion patterns, including maximum and lowest values.

a) Respondents Age

Researchers can perform more thorough analysis and data segmentation when they are aware of the respondents' age. For instance, a person's stage of life frequently affects their behaviour and preferences. Knowing the age allows researchers to spot potential trends among various age groups (Dillman et al., 2016).

Table 3. Respondents Age

Age	Number (Person)	Percentage (%)
18	6	6%
19	46	46%
20	28	28%
21	12	12%
22	8	8%

b) Gender of Respondents

There are differences in the way men and women process information, which can affect understanding and responses to questions (Kennison, 2003).

Table 4. Gender of the Respondents

Gender	Number (Person)	Percentage (%)
Woman	90	90%
Man	10	10%

B. Outer Model Analysis

Reliability, convergent validity, and discriminant validity are some examples of measurement model tests used to evaluate the specification of the relationship between latent variables and their manifest variables.

Convergent Validity

(Jamicho et al., 2022) Stating, “one way to determine the convergent validity of the measurement model with reflexive indicators is to look at the correlation between the item or indicator score and the construct score. If the indicator correlation value is greater than 0.70, the indicator is considered credible. However, charging 0.50 to 0.60 is still acceptable in scale development stage research. According to the results of the outer additions, the indicators showed insignificant additions and were below 0.60.”

The following is attached to the structural model of this study:

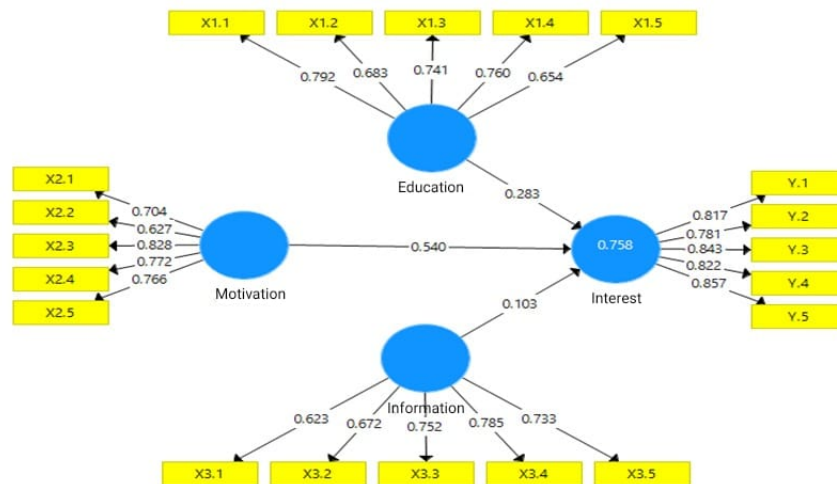


Image 1. First Stage of PLS Output

The SmartPLS output for loading factors produces the following table: Outer Loading

Table 5. First Stage of Outer Loading

	Information (X3)	Interest (Y)	Motivation (X2)	Education (X1)
X1.1				0.792
X1.2				0.683
X1.3				0.741
X1.4				0.760
X1.5				0.654
X2.1			0.704	
X2.2			0.627	
X2.3			0.828	
X2.4			0.772	
X2.5			0.766	
X3.1	0.623			

	Information (X3)	Interest (Y)	Motivation (X2)	Education (X1)
X3.2	0.672			
X3.3	0.752			
X3.4	0.785			
X3.5	0.733			
Y.1		0.817		
Y.2		0.781		
Y.3		0.843		
Y.4		0.822		
Y.5		0.857		

In the structural model and table above, it is found that X1.2, X1.5, X2.2, X3.1, and X3.5 have a loading factor below 0.7, which means that the indicator is not valid to measure the construct and must be removed.

Then the following is a structural model and table after recalculation by removing invalid indicators:

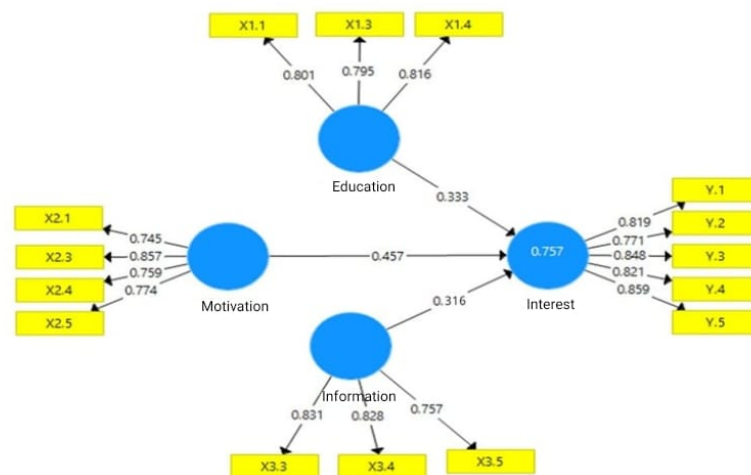


Image 2. Second Stage of PLS Output

Now that the outliers have been removed, it will have produced a second outer loading like down below

Table 6. Second Stage of Outer Loading

	Information (X3)	Interest (Y)	Motivation (X2)	Education (X1)
X1.1				0.801
X1.3				0.795
X1.4				0.816
X2.1			0.745	
X2.3			0.857	

	Information (X3)	Interest (Y)	Motivation (X2)	Education (X1)
X2.4			0.759	
X2.5			0.774	
X3.3	0.831			
X3.4	0.828			
X3.5	0.757			
Y.1		0.819		
Y.2		0.771		
Y.3		0.848		
Y.4		0.821		
Y.5		0.859		

In the diagram above, all indicators show a loading factor greater than 0.70 after invalid indicators are removed and outer loadings stage 2, indicating that all indicators are valid indicators to evaluate their constructs.

Discriminant Validity

The cross-loading value is used to test its discriminant validity. If the cross-loading value of an indicator on one of its variables is greater than the cross-loading value on other variables, the indicator is considered to fulfill its discrimination. This shows that this construct is truly different from other constructs (Kamis et al., 2020).

In the journal (Kamis et al., 2020), “to find out whether it passes the test or not can be seen from the AVE root > Inter-constuct correlation. The root of the Average Variance Extracted (AVE) should be higher than the inter-construct correlation to ensure the discriminant validity of the constructs in the measurement model.”

Table 7. Discriminant Validity

	Information	Interest	Motivation	Education
Information	0.806			
Interest	0.708	0.824		
Motivation	0.738	0.831	0.785	
Education	0.616	0.781	0.756	0.804

From this test, it was found that one variable did not pass the discriminant validity test, namely interest, so further tests were needed. One of them is the construct reliability and validity test as follows:

Construct Reliability and Validity

Construct Reliability and Validity is a very important tool in data analysis, helping researchers to ensure that the constructs they use in research are valid and reliable. To find out whether it passes the test, it can be seen whether AVE > 0.5. The reason is to show that it is an important indicator of the validity and reliability of the construct. Below 0.5 then there is a problem with the measurement model.

Not only that, the Cronbach’s Alpha can be used as the parameters for the test whether

it fit or not. For every construct, a Cronbach's alpha value was produced. According to this test, an alpha level of greater than 0.9 indicates excellent reliability, 0.8 to 0.9 indicates very good reliability, 0.7 to 0.8 indicates good reliability, 0.6 to 0.7 indicates moderate reliability, and less than 0.6 indicates poor reliability (Siti et al., 2021).

Table 8. Construct Reliability and Validity

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Information	0.729	0.728	0.847	0.650
Interest	0.882	0.888	0.914	0.679
Motivation	0.791	0.791	0.865	0.616
Education	0.727	0.729	0.846	0.646

So, we can see that the AVE in this study is above > 0.5, the same goes for Cronbach's Alpha where all of the variables have alpha level greater than 0,7, which means that all of these variables are reliable.

C. Inner Model Analysis

This analysis is carried out with the aim of ensuring that the structural model built is robust and accurate, an internal evaluation is carried out.

Coefficient of Determination (R2)

Based on the data that has been processed, the R square value is obtained as follows:

Table 9. R-Square

	R Square	R Adjusted Square
Interest	0.757	0.750

Based on this table, the R square value for the Interest variable is 0.750, which means that the percentage of interest is 75%. This proves that the variables of Accounting Education, Learning Motivation and Availability of Job Information have an effect of 75% and 25% are influenced by other variables.

D. Hypothesis Test

After conducting an internal assessment of the model, the relationships between latent constructs projected in the study were further examined. In this study, T statistics and P values were used to test the hypothesis. If the T value is more than 1.96 and the P value is less than 0.05, the hypothesis is accepted.

(Debora et al., 2024), "For hypothesis testing at the 95% confidence level, a t-statistic value of 1.96 is used. This value is derived from the standard normal distribution, where 95% of the distribution falls between -1.96 and 1.96. If the t-statistic value is greater than 1.96, the alternative hypothesis is accepted, indicating a significant relationship. If the t-statistic value is lower than 1.96, the alternative hypothesis is accepted, while if the t-statistic value is more Therefore, understanding the use of this T-statistic is very important for the analysis and interpretation of the results of research conducted with the PLS method."

(Amanda Putri & Silitonga, 2022), Stating that "The p-value in SmartPLS must be

below 0.05 to indicate that the relationship between variables is considered statistically significant, which means there is less than a 5% chance that the observed results occurred by chance. This low p-value indicates that there is enough evidence to reject the null hypothesis (H0) and accept the alternative hypothesis (H1), so the relationship between variables in the model can be considered valid. This practice is commonly used in statistical research to ensure that the results obtained are reliable and can be used to draw broader conclusions.”

Table 10. Path Coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Information -> Interest	0.166	0.182	0.097	2.715	0.043
Motivation -> Interest	0.457	0.466	0.108	4.214	0.000
Education -> Interest	0.333	0.310	0.114	2.927	0.002

From the table above we get that:

- a) H1: Education to Interest has a T-Statistic value of 2.927 > 1.96 and a P-Value of 0.002 < 0.05
 Conclusion: Reject the null hypothesis; accounting education has a significant positive effect on students' interest.
- b) H2: Motivation to Interest has a T-Statistic value of 4.214 > 1.96 and a P-Value of 0.00 < 0.05
 Conclusion: Reject the null hypothesis; motivation significantly influences students' interest.
- c) H3: Information to Interest has a T-Statistic value of 2.715 > 1.96 and a P-Value of 0.043 < 0.05
 Conclusion: Reject the null hypothesis; the availability of job information has a significant positive impact on students' interest.

The findings indicate that all three independent variables (accounting education, motivation, and availability of job information) significantly contribute to the dependent variable (students' interest in a career as an accountant). Specifically:

- a) The education received by students shapes their interest in the accounting profession significantly.
- b) High levels of motivation, driven by personal, social, and other external factors, encourage students to consider accounting as a viable career.
- c) Access to comprehensive job information enhances students' understanding of career prospects, further fostering their interest.

These results underscore the importance of enhancing accounting education quality, fostering motivation among students, and providing adequate job information to sustain and grow interest in accounting careers. By systematically testing these hypotheses, the study provides evidence-based recommendations for educational institutions to effectively engage and prepare students for careers in accounting.

Discussion

The purpose of this study was to evaluate and analyze the effect of accounting education, motivation, and the availability of job information on accounting students' desire to pursue a career as an accountant. The results of the analysis show as follows:

Accounting Education variable (X1) has a positive and significant impact on the desire for a career as an accountant. This finding shows that accounting students in Medan have a good quality of education, which includes a good curriculum, academic staff, and educational facilities.

This is directly proportional to the Self-Determination theory proposed by McClelland (McClelland, 1987), this theory highlights the need for achievement, affiliation, and power as drivers of motivation. Students who are motivated to achieve high achievement tend to be more interested in accounting careers, because quality education increases their confidence and skills. In addition, social interactions in the educational environment, such as collaboration and discussion, strengthen connectedness with peers and professionals, which may increase their interest. An understanding of the strategic role of accountants in financial decision-making also encourages aspirations to have influence in organizations. Thus, effective education can fulfill these needs and increase students' interest in a career in accounting.

This finding is also directly proportional to Abraham Maslow's hierarchy of needs theory (Maslow, 1943) where education is included in the level of self-actualization, social needs and esteem needs. Accounting education can be analyzed through Maslow's hierarchy of needs theory, which shows its contribution in meeting various human needs. First, this education provides the skills necessary to obtain stable employment, thus fulfilling physiological and security needs. Secondly, social interaction with peers and lecturers during the learning process fulfills social needs, while academic achievement and professional certification enhance self-confidence and self-esteem, which are related to esteem needs. Finally, accounting education enables individuals to reach their full potential and contribute significantly to the financial field, which relates to self-actualization needs. Thus, accounting education plays a crucial role in fulfilling the various levels of needs in Maslow's hierarchy.

The Motivation variable (X2) has a positive and significant impact on accounting students' interest in a career as an accountant. In this finding, it is known that students in Medan city have a high quality of Motivation, this includes a sense of competitiveness, a desire to have better competence and obtain achievements.

This finding is directly proportional to McClelland's self-determination theory

(McClelland, 1987) where McClelland's needs theory and self-determination can be used to analyze the effect of motivation on accounting students' interest in a career as an accountant. Students have extrinsic motivation such as financial rewards and professional recognition, but intrinsic motivation, which comes from personal interest and satisfaction in learning, plays an important role in attracting them to accounting. According to McClelland's theory, the three driving factors are achievement, affiliation, and power. Students with high achievement needs are likely to be attracted to the challenges offered by the world of accounting, while affiliation and power needs may encourage them to choose careers that allow social interaction and influence in organizations.

It can also be proven that these findings are directly proportional to Abraham Maslow's hierarchy of needs theory (Maslow, 1943) where Maslow's hierarchy of needs theory can be used to analyze how accounting students' interest in a career as an accountant. This is especially true for the physiological level of needs, which includes basic needs such as food, shelter, and health. If students know that accounting jobs offer competitive salaries and promising career prospects, they will be more motivated to continue their education in this field. This is because they see accounting jobs to gain financial stability. The motivation to gain financial security drives them to work as accountants, giving them a sense of confidence and peace of mind, which allows them to focus on education and skill development. By having a stable job to meet their physiological needs, students will be better able to meet Maslow's higher needs, such as social, esteem, and self-actualization needs. This will encourage their interest in working in accounting.

The Job Information Availability variable (X3) has a positive and significant influence on student interest in a career as an accountant. This finding shows that students in Medan city have good access to information about accountancy careers, this includes job vacancies, the development of an accountant's job, accountant responsibilities, accountant salaries and others.

This is directly proportional to the self-determination theory put forward by McClelland (McClelland, 1987), this is because the availability of job information has a significant effect on student interest in a career as an accountant, especially in the context of McClelland's self-determination theory. Clear information about career opportunities, job demands, and earning potential can increase students' intrinsic motivation to pursue a career in accounting. McClelland's theory emphasizes the need for achievement, affiliation, and power, where students who have a high need for achievement tend to be more motivated when they have access to relevant information. By knowing that a career as an accountant offers surmountable challenges and appropriate rewards, students will feel more encouraged to take steps towards the career. In addition, adequate information can also help students feel more connected to the professional community, fulfill their affiliation needs, and give them a sense of control over their future, which in turn further strengthens their interest in a career as an accountant.

The availability of job information has a significant effect on students' interest in a career as an accountant, and this can be analyzed through Maslow's hierarchy of needs theory (Maslow, 1943). Clear information regarding career opportunities, earning potential,

and job stability helps students understand how a career in accounting can fulfill their physiological and security needs. In addition, information about job demands and career paths can fulfill social needs, as students can see opportunities to interact and collaborate with other professionals. The achievements that can be attained, such as professional certifications and industry recognition, increase students' self-confidence and self-esteem, which are related to the need for reward. Finally, an understanding of how an accounting career can help them reach their full potential and contribute significantly to the organization fulfills the need for self-actualization. Thus, the availability of adequate job information not only increases students' interest in a career as an accountant, but also reflects the fulfillment of various levels in Maslow's hierarchy of needs.

Conclusion

The results of this study indicate that a good accounting education has a significant effect on students' desire for a career as an accountant. These factors include motivation to learn accounting, availability of job information, and quality of education. Students are more interested in choosing an accounting career because of the material taught in class and field practice experience. According to the outer analysis of the model, all indicators serve as valid construct measurements, and the filler factor values, and validity meet the requirements.

In addition, it is evident that motivation to learn also plays an important role. Students who are highly motivated in terms of quality, career, income, and social are likely to choose to work as accountants. The results of the internal analysis of the model show that, with an R² value of 0.750, accounting education, motivation to learn, and availability of job information have a significant influence on student interest. This indicates that these three variables can account for 75% of the variation in student interest.

To increase student interest, the availability of job information is also very important. Students who have access to accurate information about various accounting career opportunities may be more interested in participating. Overall, students' interest in working as accountants is strongly influenced by the combination of the three interconnected components. These results can be used by universities and related parties to design educational programs and provide more relevant information to encourage accounting students' interest.

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