

Jurnal Pijar
Studi Manajemen dan Bisnis

<https://e-journal.naureendigiton.com/index.php/pmb>

Vol. 3 No. 1, 2024, Hal. 124 - 140

ISSN 2963-0606 (Online)

ISSN 2964-9749 (Print)

**ANALYSIS OF THE INFLUENCE OF LABOR MARKET AND WORK
ENVIRONMENT AS CONSIDERATIONS FOR ACCOUNTING
STUDENTS CAREER INTEREST IN PUBLIC ACCOUNTANT**

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Abstract

This study aims to analyze the effect of the job market and work environment as a consideration of accounting students' career interest in the public sector. This study uses a quantitative approach with the independent variables in this study being the job market and work environment, while students' career interest in the public sector is the dependent variable. Existing data were collected through questionnaires distributed to undergraduate accounting students in Surabaya. From the questionnaires distributed, the respondent data that can be researched is obtained as much as 101 respondent data. The results of the analysis show that the job market that offers career stability, security, and clear career development opportunities has a significant influence on students' interest in choosing a career in the public sector. In addition, a supportive work environment, including work-life balance and a good working climate, also play an important role in influencing students' decisions. These findings provide important insights for universities and government agencies to design strategies that can increase the attractiveness of the public sector as a career choice for accounting graduates.

Keywords:

Accounting Students, Career Interest, Job Market, Public Accounting, Work Environment

Introduction

In the era of advanced globalization, competition in the world of work is getting tougher, demanding individuals to have high competence, including in the accounting sector. The accounting profession, both in the public and private sectors, plays a vital role in supporting financial transparency and public accountability. Accountants are not only needed by companies, but also by the government and the wider community, given their role in assisting strategic decision making through credible and reliable financial reports (Espa et al., 2016). In particular, public accountants hold great responsibility in supporting a healthy and efficient national economy, as reflected in Law Number 5 of 2011 concerning Public Accountants. (Yulin et al., 2020). However, accounting students' interest in a career in the public sector, especially as public accountants, is still relatively low. The lack of interest of undergraduate students in this profession is partly due to the emergence of the assumption that accounting graduates must have a career as accountants. This is one of the reasons accounting graduates lack insight and interest in seeking other career opportunities, apart from being an accountant (Iswahyuni, 2018). The enormous time and cost is also one of the factors that prevent students from becoming a public accountant. According to the Center for Development of Service Accountants and Appraisers (PPAJP), the growth of public accountants in Indonesia only reaches 4% per year. This raises questions about the factors that influence the low interest of students to pursue careers in the public sector. Several studies show that the job market and work environment are important factors considered in the career choice of accounting students.

The job market in public accounting offers great opportunities for accounting graduates. Based on data from the Center for Financial Professional Development (PPPK) of the Indonesian Ministry of Finance, there are 700,000 companies in Indonesia and 30,000 companies that require public accounting services and there are approximately 35,000 accounting undergraduate graduates spread across public and private universities throughout Indonesia, but there were only 1,376 registered public accountants in 2019. (Yulin et al., 2020). Based on statistical data from the Center for Financial Professional Development (PPPK) - Ministry of Finance of the Republic of Indonesia, the number of public accountants has changed over the past few years. The following is the development of the number of public accountants in 2019-2023, as follows:

Table 1. Number of Public Accountants in Indonesia

Years	Number of Public Accountants (AP)	Number of Public Accounting Firms (KAP)
2019	1.435	472
2020	1.438	474
2021	1.440	475
2022	1.445	480
2023	1.460	490

Sumber: <https://pppk.kemenkeu.go.id/>

From the table above, it can be seen that the number of public accountants from 2019-2023 experienced a relatively stable increase but the growth was not significant compared to the needs of the growing business sector. According to the Indonesian Institute of Certified Public

Accountants (IAPI), Indonesia needs more public accountants to anticipate rapid growth in the business sector and ensure compliance with financial audit regulations. A large number of public accountants are needed to support good corporate governance, increase transparency, and fulfill the audit needs of companies that are required to submit financial reports. Based on the latest IAPI data, the ratio of the availability of public accountants to companies is still quite unbalanced. Data on corporate taxpayers who provide Annual Tax Return (SPT) reports show that the number of companies in Indonesia that are required to report is 700 thousand companies, but only 2,000 companies submit financial reports to the government. Whereas the data on members who have a public accountant practice license is only 1,416 people, based on data quoted from iapi.or.id in 2019 (www.iapi.or.id).

A conducive work environment and promising job market prospects greatly influence accounting students' interest in a career in the public sector. Then Mulyaningsih (2016) shows that a challenging work environment, with high work pressure, is often the main reason why many junior auditors choose to resign a short time after starting a career in this field. Factors such as stress due to heavy workloads, fast work rhythms, and intense competition in the work environment are often a barrier for students to consider a career in public accounting. In addition, although the public sector offers job stability, students are often more attracted to the private sector which is considered to provide more attractive compensation and higher flexibility. This mismatch between the opportunities offered by the public sector and student interest indicates a gap that needs to be addressed. Therefore, more in-depth research on the influence of the job market and work environment on the career interests of accounting students is needed.

Based on this phenomenon, this article aims to analyze in depth the influence of the job market and work environment as factors that influence accounting students' career interest in the public sector. By understanding these factors, it is expected that the results of the study can provide deeper insights for educational institutions, industry, and government in taking steps that can increase the interest of accounting students to pursue a career in the public sector.

Literature Review

Interest

Interest is a fundamental psychological concept that has an important role in influencing a person's behavior in everyday life, especially in decision making and developing long-term goals. According to the Big Indonesian Dictionary (2008: 916), interest is a high inclination towards something, passion, or desire to engage in an activity or object that is considered enjoyable and satisfying. This definition emphasizes that interest is a focused form of response triggered by a specific stimulus in an appropriate situation. A person with a strong interest tends to have a more positive and directed reaction when faced with an object that attracts their attention. Widyastuti, et al (2004) added that interest is a desire that arises from within a person after going through a process of observation, comparison, and consideration related to the desired needs. This definition underlines that interest is not just about instant attraction, but also involves reflection and evaluation of certain situations.

Furthermore, Muhibbin Syah (2004) defines interest as a high tendency or great passion for something. Emphasis is placed on the emotional aspects that encourage individuals to focus on objects that interest them. In line with this, Slameto (2010: 180) emphasizes that interest is a sense of liking or interest in an activity, which arises spontaneously without external coercion. Slameto also adds that interest is the result of self-acceptance of a strong relationship between an individual and something outside himself, which ultimately results in the intention to achieve certain goals.

In general, some important points that can be taken from this definition of interest are:

1. Interest arises from a mental tendency that results in a focus on a pleasurable object or activity.
2. Interest does not just appear, but through observation, analysis and rational consideration.
3. Interest in an object or activity is often driven by strong positive emotions, such as liking and attraction.
4. Interest influences individuals' behavior by encouraging them to engage in the activity of interest voluntarily and intensely.

From some of the definitions above, it can be concluded that interest is a strong desire that arises from within a person in response to emotional and cognitive attraction to certain objects or activities. An understanding of interest is very important in a variety of contexts, including education and careers, because interest plays an important role in determining the direction of behavior and individual efforts to achieve goals.

Career

A career can be defined as a series of experiences and jobs that a person holds throughout his or her life, with the aim of achieving well-being, progress, and satisfaction. According to Soekidjo (2009), a career is the result of self-development in an organization, which develops through individual personal effort. Meanwhile, Handoko (2005) states that a career includes all the work a person does throughout his or her life, which shows progress in position or rank in the organization. Simamora (2006) distinguishes career from two perspectives: subjective and objective. The subjective perspective sees career as a sequence of positions that a person undertakes throughout his or her life, while the objective perspective views it as changes in values, attitudes, and motivations that occur with age. Both perspectives highlight that individuals have control over their career destiny and can take advantage of opportunities to achieve success and satisfaction. Overall, a career encompasses a long journey in which individuals continuously develop skills, set goals, and review and refine plans to achieve success in their careers.

Public Accountant

The public accounting profession has an important role in maintaining the integrity and transparency of the company's financial statements. As an independent party, public accountants are expected to be able to detect material misstatements and provide objective information regarding the fairness of financial statements (Putri et al., 2022). A public accountant, commonly called an auditor, is a practitioner and professional title licensed by the Minister of Finance of the Republic of Indonesia to provide audit, review, and consulting services in accounting and finance. Stakeholders, both internal and external, rely on the objective and independent judgment of public accountants to ensure the reliability of information used in decision making. This profession has a great responsibility to improve the reliability of the company's financial statements, so that stakeholders get reliable information as a basis for decision making (Mulyadi & Mannan, 2002).

According to Law No. 5 of 2011 concerning Public Accountants, which explains that a public accountant is a person who has obtained a license to practice from the Minister of Finance to provide services and carry out public accounting practices as regulated in this Law, including audit services on financial statement information, review services on financial statement information, and other assurance and non-assurance services related to accounting, finance, management, consulting, and taxation. Public accountants offer the following services, as stated in Article 3 paragraph (1) of the Public Accountants Law No.5 of 2011: 1) Audit Services for Historical

Financial Information 2) Evaluation Services for Historical Financial Information 3) Additional Insurance Services. In addition, a public accountant must have the following attitudes: 1) Responsible for detecting and reporting fraud or other illegal acts. 2) Increase effectiveness by improving detection of material misstatements. 3) Communicate to stakeholders about financial information about the nature and results of the audit process, including early warning of business failure. 4) Communicate clearly with stakeholders on the rehabilitation of financial statements. This role makes public accountants an important pillar in maintaining the reliability of financial statements and public trust in the company.

Labor Market Considerations

The job market has a crucial role in influencing student decisions when choosing a career. Suindari and Purnama Sari (2018) state that the job market is a place where job seekers meet with companies that need labor. Malik (2018) adds that the labor market functions as a forum for interaction between labor demand and supply, facilitating matching between individuals seeking employment and companies offering employment opportunities. In the career selection process, the job market is an important consideration because it determines employment opportunities as well as the potential for long-term career development. Setianto and Harahap (2017) highlighted that job availability, job security, career flexibility, and promotion opportunities are important aspects in considering labor market conditions. These aspects become indicators of labor market attractiveness, as expressed by Andini and Amboningtyas (2020), who identified four main aspects: job availability, job security, career flexibility, and promotional opportunities.

Asmoro et al. (2016) also emphasized that these factors are very relevant for students who are deciding on their career path. On the other hand, Harianti and Taqwa (2017) expanded the definition of labor market considerations as the need and supply of labor, including aspects of job security, job availability, job flexibility, and opportunities for promotion. In conclusion, the job market not only provides job opportunities, but also influences individual career decisions based on security, flexibility, and career prospects. Therefore, students need to consider the dynamics of the job market so that their career choices match their long-term goals and opportunities.

Work Environment

The job market is one of the important factors that influence students' decisions in choosing a career. The work environment, which includes physical and non-physical conditions, also plays an important role in supporting employee performance (Riyadi, 2018). Company management needs to pay special attention to the work environment because although this environment does not directly represent the production process, it has a major effect on the employees who carry out the process (Afandi, 2016).

The work environment is a place where an employee performs his work activities regularly (Mardiana, 2005). According to Munandar (2004), the work environment includes physical conditions such as location, workspace, and work tools, as well as social conditions such as corporate culture, relationships between employees, policies, and regulations. Employees have full rights over their work environment, which in turn affects their performance and responsibilities (Siagian & Khair, 2018).

A conducive work environment offers a comfortable, safe, and supportive atmosphere, which allows employees to work optimally. Such an environment also provides motivation and job satisfaction (Bahri, 2018). In general, the work environment, both physical and non-physical, affects employee productivity and performance. A safe and comfortable work environment not

only increases productivity, but also ensures effective working time, which ultimately contributes to improved employee performance.

Employee morale tends to increase in a good working environment. Conversely, if the work environment does not meet the needs of employees, this can lead to boredom, fatigue, and a decrease in morale, which ultimately reduces employee performance. A good working environment, both physically and socially, provides great benefits to employees, such as increased productivity and efficiency (Ishak & Tanjung, 2003). In addition, although supervision remains, a good environment allows employees to work with high morale without the need for excessive supervision. Good relationships between employees and superiors and the lack of conflict are also indicators of a good work environment (Nikmatin et al., 2019).

From some of the opinions and definitions above, it can be concluded that the work environment is someone who carries out his work activities in both physical and non-physical forms that can affect employee productivity and performance. A work environment that is safe, comfortable, and free from harmful things allows employees to work optimally and employees who feel happy in their work environment will carry out activities with the working time they use effectively so that they experience an increase in employee performance.

Method

Research Population and Sample

The population used in this study were active students of the S1 Accounting program in Surabaya in the 2021 - 2024 batch. In this study, the sampling technique used was Proportional Random Sampling. Based on this sampling method, it is known that the number of samples obtained in this study were 102 respondents or students.

Data Type and Source

This study uses a quantitative approach with the type of data used is primary data. According to Sugiyono (2017: 193), primary data is a data source that directly provides data to data collectors. Primary data in this study is in the form of individual subject opinions using the survey method. The survey method is a method of collecting data with written questions to obtain the necessary data. In this case, the primary data source is obtained through a questionnaire containing respondent demographic data, including name, university, gender, age, class year and factors that influence the career choice of accounting students as public accountants including labor market considerations and work environment.

Data Collection Technique

This study uses 3 variables consisting of work environment (X1) as an independent variable, labor market considerations (X2) as an independent variable, and career choice as an accountant (Y) as the dependent variable. Because the type of data used in this study is primary data, the data is collected by questionnaire as a research instrument. The questionnaire was distributed in Google Form format to respondents. The distribution of questionnaires via Google Form was carried out for easy access, time and cost efficiency, and automatic data processing. The data that has been collected is then analyzed using several data analysis tests including, Descriptive Statistics, Data Quality Test and Hypothesis Test with the help of *Statistical Package for Social Science* (SPSS) 23 software.

Result and Discussion

Descriptive Statistics

Of the total 102 respondents, the career most interested in accounting students is a career in government companies with a percentage of 58.8% or as many as 60 student respondents, followed by specialization in private companies with a percentage of 41.2% or as many as 42 student respondents.

Data on Career Selection as an Accountant

Based on the data examined by researchers, descriptive statistics for variable Y (Career Selection as a Public Accountant) will be presented in the following table:

Figure 1. Descriptive Statistics of Variable Y (Career Selection as a Public Accountant)

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Career Selection as Public Accountant	102	15	24	21,69	1,665
Valid N (listwise)	102				

Source: SPSS Output Version 23

Based on the data above, the statistical data shows the highest value of variable Y is 24, the lowest value is 15, the average value (mean) is 21.69 with a standard deviation of 1.665 or can be considered normal from 102 respondent data.

Labor Market Consideration Data

Based on the data examined by researchers, descriptive statistics for variable X1 (Labor Market Considerations) will be presented in the following table:

Figure 2. Descriptive Statistics of Variable X1 (Labor Market Considerations)

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Labor Market Considerations	102	15	24	21,58	1,613
Valid N (listwise)	102				

Source: SPSS Output Version 23

Based on the data above, the statistical data shows the highest value of variable X1 is 24, the lowest value is 15, the average value (mean) is 21.58 with a standard deviation of 1.613 or can be considered normal from 102 respondent data.

Work Environment Data

Based on the data examined by researchers, descriptive statistics for variable X2 (Work Environment) will be presented in the following table:

Figure 3. Descriptive Statistics of Variable X2 (Work Environment)

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Work Environment	102	16	23	21,73	1,380
Valid N (listwise)	102				

Source: SPSS Output Version 23

Based on the data above, the statistical data shows that the highest value of the X2 variable is 23, the lowest value is 16, the average value (mean) is 21.73 with a standard deviation of 1.380 or can be considered normal from 102 respondent data.

Data Quality Test

The data quality test in this study aims to ensure that the data used meets certain criteria so that the research results can be trusted and valid.

1. Data Validity Test

The Data Validity Test in this study aims to measure the extent to which an instrument used in research measures the variables under study. The instrument used in this study is a questionnaire, so the Validity Test used is the Construct Validity Test, where construct validity is obtained by correlating the score of each question with the total score. The method used is the Pearson Product Moment correlation method, this method is used to measure the linear relationship between two variables on an interval or ratio scale. The research instrument is said to be valid if the correlation coefficient exceeds the critical value at the 0.05 significance level.

Figure. 4 Validity Test of Variable X1 (Labor Market Considerations)

		Correlations					
		X1.1	X1.2	X1.3	X1.4	X1.5	TOTAL
X1.1	Pearson Correlation	1	,131	,144	,230 ^{**}	,037	,594 ^{**}
	Sig. (2-tailed)		,191	,150	,020	,713	,000
	N	102	102	102	102	102	102
X1.2	Pearson Correlation	,131	1	-,102	-,010	,274 ^{**}	,499 ^{**}
	Sig. (2-tailed)	,191		,308	,919	,005	,000
	N	102	102	102	102	102	102
X1.3	Pearson Correlation	,144	-,102	1	,116	,083	,482 ^{**}
	Sig. (2-tailed)	,150	,308		,248	,406	,000
	N	102	102	102	102	102	102
X1.4	Pearson Correlation	,230 ^{**}	-,010	,116	1	,056	,494 ^{**}
	Sig. (2-tailed)	,020	,919	,248		,575	,000
	N	102	102	102	102	102	102
X1.5	Pearson Correlation	,037	,274 ^{**}	,083	,056	1	,559 ^{**}
	Sig. (2-tailed)	,713	,005	,406	,575		,000
	N	102	102	102	102	102	102
TOTAL	Pearson Correlation	,594 ^{**}	,499 ^{**}	,482 ^{**}	,494 ^{**}	,559 ^{**}	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	
	N	102	102	102	102	102	102

Source: SPSS Output Version 23

Figure 5. Validity Test of Variable X2 (Work Environment)

		Correlations					
		X2.1	X2.2	X2.3	X2.4	X2.5	TOTAL
X2.1	Pearson Correlation	1	-,101	-,012	,231 ^{**}	,171	,517 ^{**}
	Sig. (2-tailed)		,312	,903	,020	,085	,000
	N	102	102	102	102	102	102
X2.2	Pearson Correlation	-,101	1	,080	-,123	,246 ^{**}	,479 ^{**}
	Sig. (2-tailed)	,312		,425	,216	,013	,000
	N	102	102	102	102	102	102
X2.3	Pearson Correlation	-,012	,080	1	-,117	-,025	,426 ^{**}
	Sig. (2-tailed)	,903	,425		,241	,802	,000
	N	102	102	102	102	102	102
X2.4	Pearson Correlation	,231 ^{**}	-,123	-,117	1	,009	,395 ^{**}
	Sig. (2-tailed)	,020	,216	,241		,925	,000
	N	102	102	102	102	102	102
X2.5	Pearson Correlation	,171	,246 ^{**}	-,025	,009	1	,571 ^{**}
	Sig. (2-tailed)	,085	,013	,802	,925		,000
	N	102	102	102	102	102	102
TOTAL	Pearson Correlation	,517 ^{**}	,479 ^{**}	,426 ^{**}	,395 ^{**}	,571 ^{**}	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	
	N	102	102	102	102	102	102

Source: SPSS Output Version 23

Based on the statistical results above, it can be concluded that all items (X1.1 to X2.5) have a significant correlation coefficient with total (p-value <0.05). Therefore, the results of this validity test are valid. All items in this instrument have a strong enough correlation with the total score, so they can be considered valid in measuring existing variables.

2. Data Reliability Test

The data reliability test aims to ensure that the data collection instrument (questionnaire) is consistent and stable in measuring what should be measured and to see the extent to which the measurement results are relatively consistent if the measurement is carried out several times. The method used is the *Cronbach's Alpha method*. The instrument used in the variable is said to be reliable (reliable) if Cronbach's Alpha has a value of more than 0.60.

Figure 6. Reliability Test of Variable X1 (Job market considerations)

Case Processing Summary			
		N	%
Cases	Valid	102	100,0
	Excluded ^a	0	,0
	Total	102	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics	
Cronbach's Alpha	N of Items
,957	5

Source: SPSS Output Version 23

Figure 7. X2 Variable Reliability Test (Work Environment)

Case Processing Summary			
		N	%
Cases	Valid	102	100,0
	Excluded ^a	0	,0
	Total	102	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics	
Cronbach's Alpha	N of Items
,962	5

Source: SPSS Output Version 23

Based on the results of the above calculations, it can be concluded that the reliability test for X1 and X2 resulted in a very good Cronbach's Alpha value of 0.957 on X1 and 0.962 on X2 or it can be said to be more than 0.60 (reliable).

Hypothesis Test

1. Multiple Linear Regression Analysis

Multiple linear regression analysis is intended to determine whether or not there is a relationship between the three independent variables and the dependent variable in a linear fashion.

Figure 8. Multiple Linear regression test results

Coefficients ^a				
Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	-2,215	,880	
	Work Environment	,772	,143	,640
	Labor Market Considerations	,330	,122	,320

a. Dependent Variable: Career Selection as Public Accountant

Source: SPSS Output Version 23

Based on the data above, it can be seen that the regression equation obtained is as follows:

$$Y = -2,215 + 772X_1 + 330X_2 + \epsilon$$

From the above equation, the negative constant value indicates that if there are no independent factors, namely the Job market Consideration (X1) and Work Environment (X2) variables or the variable is 0, then the predicted value of Y is -2,215. The regression coefficient value for the Job market Consideration variable (X1) is 0.772 and for the Work Environment variable (X2) is 0.330. Based on this regression coefficient value, it can be concluded that the two independent variables (X1 and X2) have a positive influence on the dependent variable (Y).

2. Partial Test (t)

Partial test (t test) aims to determine the significance of the influence of the independent variable on the dependent variable individually. The test used a significance level of 5% or 0.05, if the sig. result is less than 0.05, it can be concluded that the independent variable has a significant effect on the dependent variable. The results of the t test can be seen in the coefficients table in the sig (significance) column.

Figure 9: Results of the t-test

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2,215	,880		-2,517	,013
	Work Environment	,772	,143	,640	5,416	,000
	Labor Market Considerations	,330	,122	,320	2,707	,008

a. Dependent Variable: Career Selection as Public Accountant

Source: SPSS Output Version 23

Based on the results obtained, the sig. value of the X1 variable is 0.00 (<0.05) and the sig. value of the X2 variable is 0.08 (<0.05), it can be concluded that the two independent variables have a significant effect on the Y variable.

3. Simultaneous Test (f)

The F test is used to determine whether all independent variables in the regression model have a significant effect on the dependent variable together. The basis for decision making that will be used is based on the sig value. (significance) of the Anova output. The test used a significance level of 5% or 0.05, if the sig. independent variable is less than 0.05, it can be concluded that the hypothesis is accepted or simultaneously affects the dependent variable.

Figure 10. F Test Results

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	254,081	2	127,041	485,979	,000 ^b
	Residual	25,880	99	,261		
	Total	279,961	101			

a. Dependent Variable: Career Selection as Public Accountant

b. Predictors: (Constant), Labor Market Considerations, Work Environment

Source: SPSS Output Version 23

Based on the data above, it is known that the sig. value is 0.00. Due to the sig value. $0.00 < 0.05$, then in accordance with the basis for decision making in the f test it can be concluded that the hypothesis is accepted, or in other words, Labor Market Considerations (X1) and Work Environment (X2) simultaneously affect Student Career Selection as a Public Accountant (Y).

4. Determinant Coefficient Test (R²)

The coefficient of determination essentially aims to measure how far the model's ability to explain the variation in the dependent variable. The coefficient of determination is between zero and one. The R² value has an interval between 0 - 1 ($0 < R^2 < 1$). If the R² value is large (detecting 1), it means that the independent variables can provide almost all the information needed to predict the dependent variable. Meanwhile, if R² is small, it means that the ability of the independent variables to explain the dependent variable is very limited.

Figure 11. Determinant Coefficient Test Results (Adjust R Square)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.953 ^a	.908	.906	.511

a. Predictors: (Constant), Labor Market Considerations, Work Environment
 b. Dependent Variable: Career Selection as Public Accountant

Source: SPSS Output Version 23

Based on the data above, the Adjust R² value is 0.906 or 90.6%, this shows that the two variables are very significant and relevant in influencing students' decisions to choose a career in public accounting. The Adjusted R Square value which is very close to R Square also strengthens the conclusion that this model is very good and does not experience overfitting. While the remaining 9.4% is influenced by other variables outside this research model.

Data Analysis Results

The Effect of Labor Market Considerations on Career Selection as a Public Accountant

Based on the results of the research described above, the results obtained from the Partial Test and Simultaneous Test and in other studies, namely (Febriyanti, 2019) and (Suniantara & Dewi, 2021), labor market considerations affect accounting students' interest in choosing a career as a public accountant. Several factors that are considered by accounting students in choosing the profession they will pursue, especially public accountants, are career flexibility and promotion opportunities, easy access to information and access to job applications, availability of internship or training programs, job security guarantees, one of which is not easy to lay off, and finally the large opportunity or high demand for public accounting services in Indonesia.

The Effect of Work Environment on Career Selection as a Public Accountant

Based on the results of the research described above, the results obtained from the Partial Test and Simultaneous Test of the work environment have a higher influence than labor market considerations, this is assisted by other research, namely (Febriyanti, 2019) the work environment has a positive effect on the interest of accounting students, the more conducive the work environment is, the higher the student's interest in choosing a career as a public accountant (Suniantara & Dewi, 2021). Based on the results of the questionnaire obtained, students tend to want a work environment that does not provide much distraction while working, an environment

that can allow them to freely explore their inner abilities but not feel bound or limited, and also the availability of technology and equipment that supports work.

Conclusion

Based on the results of the research described above, the results obtained from the Partial Test and Simultaneous Test of the work environment have a higher influence than labor market considerations, this is assisted by other research, namely (Febriyanti, 2019) the work environment has a positive effect on the interest of accounting students, the more conducive the work environment is, the higher the student's interest in choosing a career as a public accountant (Suniantara & Dewi, 2021). Based on the results of the questionnaire obtained, students tend to want a work environment that does not provide much distraction while working, an environment that can allow them to freely explore their inner abilities but not feel bound or limited, and also the availability of technology and equipment that supports work.

Advice

Suggestions for this study are as follows:

1. This study has limitations in terms of the number of independent variables analyzed, which only considers job market factors and the work environment. Other factors that may affect students' career interests, such as salary, family influence, personal motivation, or social expectations, have not been investigated further. In addition, this study was conducted with subjects limited to accounting students at one university, so the results may not be generalizable to student populations at other universities or different regions.
2. Future research is recommended to expand the scope of variables by including additional factors such as salary, personal motivation, cultural influences, or professional prestige. Research can also be conducted with a wider range of subjects, for example involving several universities in various regions so that the research results are more representative and generalizable. In addition, qualitative research methods can be used to explore the reasons behind students' preferences for a career as a public accountant, which may not be fully revealed through quantitative methods. Thus, a more in-depth study will produce more comprehensive and applicable findings.

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