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THE INFLUENCE OF ACCOUNTING KNOWLEDGE, SELF EFFICACY AND INTERPERSONAL INDIVIDUALS ON STUDENTS' CAREER INTEREST AS PUBLIC ACCOUNTANTS

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ABSTRACT

To empirically examine the effect of accounting knowledge, self-efficacy and individual interpersonal on students' career interest as public accountants. This research is a type of quantitative research and the data used in this research is primary data. Primary data was obtained through distributing questionnaires distributed via WhatsApp to undergraduate accounting students at the Faculty of Economics, University of Yogyakarta.. Accounting knowledge, Self-efficacy and Interpersonal individuals have a positive effect on Student Career Interest as a Public Accountant. This research provides a dual contribution. Practically, the results of the study can help students, universities, the business world, and policy makers in understanding the factors that influence interest in becoming a public accountant, so that they can take more appropriate steps. Theoretically, this research enriches our understanding of career interest and paves the way for further research in the field of accounting. This study only relies on one data source, namely a questionnaire, so that the information obtained is limited to the opinions of respondents without being complemented by additional data through interviews. And this research is less able to be generalised only focusing on the faculty of economics in the Special Region of Yogyakarta.

Keywords: Accounting knowledge, self-efficacy, individual interpersonal, students' career interest as public accountants

INTRODUCTION

An important part of a quality life is a career. A career is a learning process and an opportunity to improve the quality of life. Therefore, every individual strives for a financially viable life (Nursyamsi, 2019). Choosing a career is one of the most important decisions in a person's life. As an accounting student, one of the popular career choices is to become a public accountant (Beoang, 2020). Public accountants have an important role in maintaining the openness and accountability of company finances, so this profession has promising prospects (Beoang, 2020).

The phenomenon in the public accounting profession in Indonesia shows that the number of public accountants in Indonesia tends to be low when compared to the need for services in Indonesia, one of which is due to the lack of student interest in choosing a career as a public accountant (Aryadi & Ratnadi, 2022). This is supported by a statement from the Indonesian Institute of Certified Public Accountants (IAPI) on CNN Indonesia which reveals that Indonesia still lacks public accountants, and the data shows that only 4.28 per cent of public accountants are available from 700 companies registered with SPT in Indonesia that require public accountant services (Oktaviani & Diana, 2023).

Accountants in Indonesia are in a professional organisation called the Indonesian Accountants Association (IAI). IAI was founded in 1957 (Sasongko et al., 2018). The accounting profession is a job that is not only related to fulfilling the needs of life, but also requires quality standards, a professional code of ethics so that the integrity of the accounting profession is always maintained, and accountants should always maintain good relations with the surrounding community (Jamain, 2018). Factors that influence students' career choices and the

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types of careers they will pursue are interesting things to research because of the knowledge of career choices (Pratama & Darmayanti, 2020).

The main factor influencing students' career interest as public accountants is accounting knowledge (Pratama & Darmayanti, 2020). Accounting knowledge is needed by students who want to become public accountants. Public accountants have difficult tasks and require an understanding of accounting knowledge (Hijriyanah et al., 2023). This is because to become a public accountant there are many exams and certifications that must be passed .

The second factor that influences students' career interest as public accountants, namely self-efficacy, also has an important role in determining career interest (Sari & Affandi, 2024). Self-efficacy is an inner belief in one's ability to carry out tasks and overcome obstacles (Lianto, 2019). This proves that students' belief in their existing abilities in the accounting field is an important factor that encourages them to choose this profession.

The third factor Individual interpersonal owned by students about the work of public accountants is the result of their response to the job (Hijriyanah et al., 2023). Individual interpersonal, namely the interpersonal that students have about the work of public accountants is different, some have positive or negative opinions which can affect students' interest in a career as a public accountant (Hudiyani et al., 2020).

The practical benefits of this research are an increased understanding of accounting knowledge, self-efficacy and interpersonal individuals on students career interests as public accountants, contributing as a reference for further research that reviews similar topics, increasing knowledge and insight, as well as the ability to apply the experience and knowledge gained during study into practical situations, especially those related to this research problem. theoretical benefits, namely serving as a reference and source of literature for comparison in subsequent research, providing insight into the extent of accounting knowledge, self-efficacy and interpersonal individuals on students' career interests as public accountants in the Faculty of Economics Accounting study programme. While the theoretical benefits, namely serving as a reference and library source for comparison in subsequent research, provide insight into the extent of accounting knowledge, self-efficacy and interpersonal individuals on students' career interest as public accountants in the Faculty of Economics Accounting study programme.

The theory used in this research, namely theory of planned behavior (TPB), is the development of the Theory of Reasoned Action (TRA) and is due to the limitations of previous methods faced with the behaviour of people who cannot fully control their will (Kasihiuw, 2020). The Theory of Planned Behaviour (TPB) describes a person's intention to do something that is formed by three factors, namely attitude, subjective norms, and behavioural control. The use of TPB can help identify effective approach strategies to increase student interest and motivation in pursuing a career as a public accountant (Maslim & Andayani, 2023).

H1 : Accounting knowledge affects the interest of accounting students as public accountants

H2: Self-efficacy affects the interest of accounting students as public accountants

H3: Individual interpersonal influences the interest of accounting students as public accountants

METHOD

This research is a type of quantitative research, which is research based on concrete data, research data in the form of numbers that will be measured using statistics as a calculation test tool, related to the problem under study to produce a conclusion. The data used in this research is primary data. Primary data refers to information collected directly from original sources for specific research purposes, so it is data that comes directly from the source (Sugiyono, 2018). Primary data was obtained through distributing questionnaires distributed via WhatsApp to undergraduate accounting students at the Faculty of Economics, University of Yogyakarta. The sampling technique that the researcher used was convenience sampling

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which is a sample collection technique, the researcher managed to collect 136 respondents whom the researcher distributed on 5 September - 6 October 2024.

RESULT and DICUSSION

Tabel 1.1 hasil uji regresi linear berganda

Coefficients

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	1,084	1,572		,689	,492
	Accounting knowledge	,195	,067	,130	2,915	,004
	Self efficacy	,126	,075	,091	1,677	,096
	Individual interpersonal	,778	,040	,801	19,455	,000

a. Dependent Variable: Career interest

Sumber: data primer, diolah 2024

Accounting Knowledge Variable Based on the results of the t test, it is known that accounting knowledge has T_{count} 2.915> T_{table} 1.656, the significance is 0.004 <0.05 with a beta value of 0.211 showing positive so that these results indicate that accounting knowledge has a significant positive effect on Student Career Interest as a Public Accountant. In accordance with the frequency distribution of the Accounting knowledge variable, the dominant students answered agree with the statement 'I know the function of journaling' with a percentage of 54.4% regarding Accounting knowledge to become a public accountant because they can use the accounting knowledge they have learned in college.

This shows that the higher the accounting knowledge of students, the higher the student interest in a career as a public accountant. In line with the theory of planned behavior (TPB), many behaviours are not all under the full control of the individual so it is necessary to add the concept of perceived behavioral control. Students with higher accounting knowledge will feel more confident in their ability to succeed in this profession, thus increasing their interest in pursuing it. The results of this study are in line (Ariyani & Jaeni, 2022; Devianti, 2023; Puspitasari et al., 2021) state that accounting knowledge has a significant positive effect on Student Career Interest as a Public Accountant.

The self-efficacy variable has T_{count} 1.677> T_{table} 1.656, with a significance value of 0.096> 0.05 with a beta value of -0.222 indicating that the self-efficacy variable is unable to influence students' career interest as public accountants. High and low self efficacy or self-confidence of students towards career interest does not affect career interest. The highest frequency distribution in the statement 'I am sure that with my understanding of accounting I will be able to have a career as a public accountant' (52.2%) shows that high self-efficacy related to technical understanding can support career intentions. Conversely, low self-efficacy in dealing with complex tasks (1.3%) indicates that students with low confidence are more vulnerable to experiencing obstacles in developing their academic and career potential.

Based on the Theory of Planned Behaviour (TPB) , perceived behavioural control refers to a person's perception of the extent to which he feels able or has control to perform certain behaviours (Ajzen, 1991). This is related to a person's beliefs about the ease or difficulty of performing the behaviour. Self-efficacy alone is not sufficient to explain intention and behaviour. Perceived behavioural control in the TPB accommodates more than just internal beliefs; it also includes an evaluation of external factors that may inhibit or facilitate behaviour. In addition, other factors such as attitudes and social norms may be more dominant in determining intention to act. The results of this study are in line with research conducted by (Nuraini et al., 2021; Nuswantoro et al., 2024; Putri et al., 2022) which explain that self efficacy affects accounting students' interest in a career as a public accountant.

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Individual interpersonal has a T_{count} 19.455> T_{table} 1.656, the significance is 0.00 <0.05 with a beta value of 0.801 showing a positive direction so that hypothesis 3 in this study is supported, individual interpersonal has a significant positive effect on students' career interest as public accountants. In accordance with the frequency of respondents choosing to agree with the statement 'I am sure I can sharpen my algebraic manipulation skills by solving complex mathematical problems' which has a percentage-percentage of 49.2%, most students have quite high confidence in their mathematical abilities. But keep in mind that self-confidence is not necessarily directly proportional to actual ability.

This means that the better a person's interpersonal skills in interacting and establishing relationships with others, the higher his interest in a career as an accountant. Theory of Planned Behavior reveals that social interaction and the influence of others are important factors in influencing behaviour. While

In the context of career interest, individual interpersonal refers to students' relationships and interactions with people in their environment, such as family, friends, lecturers, and accounting professionals. The results of this study are in line with research conducted by (Aditya & Ahmad, 2020; Hijriyanah et al., 2023; Paramita & Maria, 2019) which state that individual interpersonal has a significant positive effect on students' career interest as public accountants.

CONCLUSION

This study aims to identify the effect of accounting knowledge, self efficacy, individual interpersonal on students' career interest as public accountants in the Yogyakarta area and this study used 136 respondents as samples. The analysis was carried out using multiple linear regression analysis with the SPSS 25 programme.

Based on the results of data analysis and discussion that has been done, it can be concluded that accounting knowledge and individual interpersonal have a positive effect on students' career interest as public accountants, while self-efficacy has no significant effect.

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