# Generation Z Accounting Students: What Affects Their Perceptions About Career Choices as Public Accountants?

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## ABSTRACT

Analyzing the factors that influence the career choice of Generation Z accounting students as public accountants is the purpose of this study. These factors are Learning Approach, Work Environment, Motivation, Financial Rewards, Job Market Considerations. This research was conducted during the COVID-19 period. Researchers distributed questionnaires to accounting students of generation Z in the final semester, with an age range between 20 to 23 years, at that age students will have obtained graduation and choose a level. career. Purpose sampling technique was used in sampling and obtained as many as 75 students. SmartPLS 3 is a tool used in data processing. The results of the data analysis showed that the career choice of generation Z accounting students was positively influenced by the learning approach and motivation factors but not by work environment, labor market considerations and financial rewards, . Based on the research results, accounting students are still hesitant or prefer neutral in terms of work environment, market considerations and financial rewards due to the lack of student knowledge in this regard.

**Keywords:** Financial Rewards, Learning Approach, Labor Market Considerations, Motivation, Work Environment.

## 1    Introduction

The long career path as a public accountant is a consideration for undergraduate accounting graduates to choose a career as a public accountant. This is reflected in the development of the number of public accountants in Indonesia, whose numbers do not show a significant increase.

Based on data from the Financial Professional Development Center (PPPK), the Ministry of Finance, it is known that as of January 21, 2019, the number of active public accountants was 1,368 public persons. Another fact shows that the increase in the number of new public accountants has fallen sharply from 212 new permits in 2017 to 86 during 2018. The facts show that the public accounting profession is not the main choice of accounting students for a career (Haryani, 2019). The number of public accountants in 2022 is 1437 people (PPPK, 2022), only an increase of 5 percent compared to 2019.

Career is an activity (position) that has been carried out by someone for years (Dessler, 1994; 4). Handoko (2001; 123) noted that to achieve the desired career requires a process called career planning. career development for each employee in positions/ranks that they can achieve while in the institution or in the company. If you want to be successful, you need career planning. Therefore, careers must be designed with careful planning, detailing some basic concepts as follows:
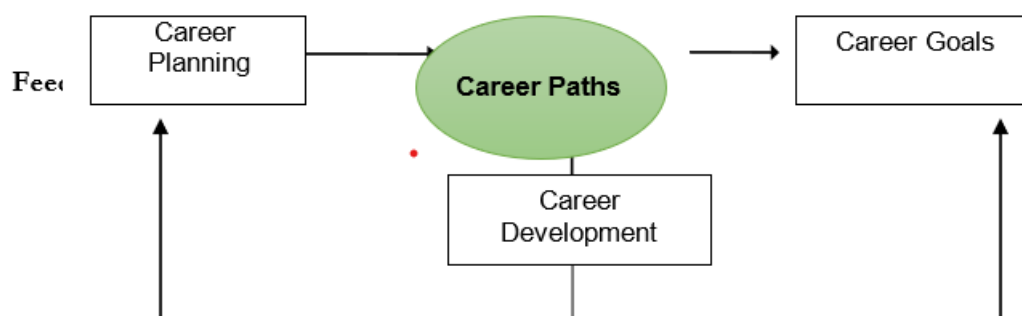
***Figure 1. Career Planning and Development Framework***
***Source: (Handoko, 2001;125)***

According to Peraturan Pemerintah Republik Indonesia Nomor 20 Tahun 2015 Tentang Praktik Akuntan Publik, A Public Accountant is a person who has obtained a license to provide services as regulated in Law Number 5 of 2011 concerning Public Accountants. A public accountant refers to a business or individual who helps various clients, from individuals to companies, prepare financial documents. Certified public accountants, or CPAs, act as third parties to review company finances for public disclosure. They can also prepare tax returns for individuals and organizations. Other duties may include auditing, consulting services, and providing tax advice.

Analyzing the perception of generation Z accounting students during the covid 19 period towards career choices as Public Accountants is important because this generation is even very different from the millennial generation which is a generational group that appeared just before generation Z. Generation Z are those born between 1995 – 2010 (Seemiller & Grace, 2017), while according to Stillman (2018), Generation Z are those born in 1995 – 2015. Although Generation Z has some characteristics in common with the millennial generation, the two generation groups are two very different generation groups, namely in terms of personality. Generation Z is a generation that is more pro-active including in terms of career choice than the previous generation and is more supported by today's technological advances. This generation has seven main characteristics which include: (a) Digital: 91% of Generation Z say that their decision to decide to work is influenced by the technological sophistication of a company; (b) Hyper-Customization : Generation Z is always trying hard to prove how unique they are.; (c)Realistic : 61% of Generation Z say they need to know the career they want before entering college.; (d) Fear Of Missing Out (FOMO) .Generation Z has always been at the forefront of trends and competition.; (e) Weconomist : Generation Z expects partnerships with employers to fix the things that aren't right they see in the world.;(f) DIY : DIY is an acronym for do it yourself. Generation Z is relatively confident that they can do anything on their own.; ( g) Get excited : Generation Z is a generation that is encouraged to be ready to face any situation.

Several factors influence students, especially Generation Z, in choosing their careers as public accountants, including the Learning Approach, Financial Rewards, Motivation, Work Environment, and Labor Market Considerations.

There are many learning ideas that will improve the teaching path. There are many different ways to learn in the traditional and informal ways: in groups, in the classroom as individuals, while teaching or learning, and through self-study. Learning approach can be a key factor in the success of student learning (Davidson, 2002). The success of learning for students will be a provision for a career as a public accountant.

Mahfud, Indartono, Ida, & Utari ( 2019) in his research concluded that teaching quality, learning goal orientation, and performance goal orientation are collaborative and interactive predictors of career choice. This is in line with the results of research from Sara (2010), which states that learning styles greatly influence students in choosing a career. Likewise with the results of research from Wang & Hsieh ( 2022) which concludes that self-regulated learning and deep learning approach (DLA) have a positive effect on career self-efficacy, and independent learning mediates the effect of deep learning approach (DLA) on career self-efficacy. Studies from Lau, Wan, & Tsui (2021) reveal that emotion regulation techniques are as important as facilitating students' self-efficacy before they accept career-relevant skills development. Meanwhile Farhang, Ahari, Ghasemi, & Kamran ( 2020) concluded that there was no significant relationship between learning style and career decision-making self-efficacy. Likewise, the results of research from Farkas, Mazurek, & Marone ( 2016) show that there is no relationship between student learning styles and career choice.

Learning methods can be carried out in various ways, formal and informal. There is a learning approach that is part of a group, there is also learning in class, the other way is one on one as regulated in mentoring and coaching, and there is also self-study. Everyone has a different way of learning. Also at different times, as well as in different places. This way of learning will affect their achievement, which in turn will also affect their decision in choosing a career. Biggs (1987) divides learning concentration into deep learning and surface learning approaches (Sadeghi & Sadegh, 2012). Deep learning approach as a personal commitment and interest in learning the subject or course. The superficial approach to learning is described as a student's intention to acquire knowledge just to complete an assignment or subject or course. Research from Sara (2010), Mahfud, Indartono, Ida, & Utari ( 2019) , Lau, Wan, & Tsui (2021), Wang & Hsieh (2022) proves that the learning approach is able to influence students in choosing their careers as public accountant. Based on this, the hypotheses that can be derived are:

**H1:** Learning Approach affects generation Z accounting students  in choosing a career as a public accountant

The second factor is Financial Rewards. There are various endorsements from the field of behavioral science, motivation often refers to a psychological concept that primarily concerns the maximization of individual direction and strength in the world of work in order to produce higher performance outputs. Kong, Ngapey, & Qalati (2020) obtained research findings that show the positive effect of Financial Rewards on accounting career choice, and is the most dominant factor. The same thing also resulted from research Priantharaa, Mariasih, I, & Adriati ( 2020) and Amalia, Fauzi, & Mardi (2021) which concluded that financial rewards have a significant influence on students' interest in becoming public accountants. Research Rerung & Pesudo ( 2021) and Dary & Ilyas (2017) which conclude that financial rewards do not affect the career choice of public accountants.

According to the definition of rewards (Byars & Rue, 2000; 299) "an organization's reward system consists of the types of rewards offered and their distribution". In addition Kanaka ( 2002; 227) it is said: The reward system is one of the most important company control instruments to motivate employees to achieve company goals (not individual personal goals) with the behavior expected by the company (non-preferred behavior) by staff personally.

From the two definitions above, it can be concluded that the reward or award given by the company to its employees is a means to control employee behavior in a way that is in accordance with the company's expectations in achieving its goals and objectives. Financial rewards, or paychecks, are one of the most common factors that make a person love or dislike his job. Rational financial compensation is a basic

requirement for job satisfaction. The same is true with the choice of an accountant's career. The results of research from Kong, Ngapey, & Qalati (2020), Priantharaa, Mariasih, I, & Adriati (2020) and Amalia, Fauzi, & Mardi ( 2021) show that financial rewards can influence a student in choosing a career as an accountant. public, thus the hypothesis that can be built is:

**H2:** Financial awards affect generation Z accounting students in choosing a career as a public accountant

The next factor that influences career choice is motivation. Motivation is the impetus for someone to do something. Research that examines the influence of motivation on career choice is carried out by Gunawan, Nisa, & Afrina (2021) which states that intrinsic motivation and extrinsic motivation have a positive effect on career paths. The same results are also shown from the results of research from Ribka, Mashabi, & Elmanora (2022) and Mihelič, Nosonjin, Rajić, & Zuljan (2022) which state that motivation has an effect on career choice. In contrast to Hatane, Gunawan, & Pratama (2021), from their research, it was found that intrinsic motivation was not significant in influencing career choice.

According to the Kamus Besar Bahasa Indonesia (2022), motivation is the urge to attack someone, consciously or not, for a purpose. Motivation can also be interpreted as an effort to make a certain person or group do something because they want to achieve a desired goal or feel satisfied with their actions. Ryan, Richard, Deci, & Edward (2000) divides internal motivation into intrinsic and external motivation. Intrinsic motivation is internal motivation that does not require external stimulation which indicates that an activity or behavior is carried out voluntarily for its own benefit and the pleasure and satisfaction associated with it. . It reflects personal goals and arises from interest in a topic or course. In contrast to intrinsic motivation, extrinsic motivation is motivation that comes from outside the individual, i.e. the motivation generated by the person under the influence of external stimuli. External motivation refers to activities undertaken only to gain rewards or avoid criticism, not the activities themselves. In a scientific sense, external motivation can be described as a means to achieve external goals, such as human values. This motivation is largely determined by external rewards and coercion (Baker, 2004). According to Gunawan, Nisa, & Afrina (2021), Ribka, Mashabi, & Elmanora (2022) and Mihelič, Nosonjin, Rajić, & Zuljan (2022), motivation can influence students in choosing a career as a public accountant. The hypotheses that can be derived are:

**H3** : Motivation affects generation Z accounting students in choosing a career as a public accountant

The work environment is the next factor that influences the choice of a career as a public accountant. This work environment is a condition that is closely related to the characteristics of the workplace, behavior and attitudes of workers, where it is related to the process of various psychological changes caused by things experienced. during their work or in conditions that require more attention from the organization, which can lead to boredom, repetitive work and burnout at work.  Based on research from Rerung & Pesudo (2021) ,career choice as a public accountant is influenced by the work environment and has a positive direction. The same results were also shown by research from Talamaosandi & Wirakusuma (2017), Amalia, Fauzi, & Mardi (2021), Budiandru (2021) and Wuryandini, Amrain, & Hambali (2021). Different things were obtained from research Sari (2016) and Darmawan (2017) which states that the choice of a career as a public accountant is not influenced by the work environment.

The work environment includes the type of work, the level of competition and the level of work pressure. Milton (1986;25) suggests that the work environment is a factor that influences a person's behavior at

work. Some people think that they get an idea of the nature of their work in terms of the work environment from the work they do, be it routine or frequent overtime, high or low competition between workers, and heavy or light work pressure. Some things that are considered in the work environment are physical location, inside conditions, social interaction and atmosphere, support and recognition, processes and procedures. According to Talamaosandi & Wirakusuma (2017), Rerung & Pesudo (2021), Amalia, Fauzi, & Mardi (2021), Budiandru (2021) and Wuryandini, Amrain, & Hambali (2021) the work environment is able to influence students in chose his career as a public accountant. Based on this, the hypotheses that can be built are:

**H4:** The work environment affects generation Z accounting students in choosing a career as a public accountant.

The next factor that influences the career choice of students as public accountants is labor market considerations. (Budiandru, 2021) concludes that the labor market has a significant influence on career choice as a public accountant. The same results are also shown by research from (Amalia, Fauzi, & Mardi, 2021) While research from (Sari, 2016) shows that market value considerations do not affect career choice as a public accountant.

Based on the results of previous studies, it appears that there are still different results related to factors that influence career choice as a public accountant, therefore this study aims to re-examine the factors that influence career choice as a public accountant with a different approach to previous research.

Labor market considerations relate to job availability and job security. Easy-to-find job offers and information on future jobs are part of labor market policy considerations. The supply and demand for labor is influenced by many things, including economic factors, both macro where the dynamics of domestic and international markets are dominant, and micro, where there is interaction between companies and employees, giving them jobs, the process of firing, raising and lowering salaries. and wages, changing working hours etc. .Based on research results from Budiandru (2021) and Amalia, Fauzi, & Mardi (2021) prove that labor market considerations can influence students in choosing their careers as public accountants. The hypothesis of this is:

**H5:** Market considerations affect generation Z accounting students in choosing a career as a public accountant.

**The novelty** of this research is to use generation Z accounting students, carried out during the covid 19 period, using the relevant grand theory and the analytical technique used is using PLS, so that the magnitude of the factor loading for each indicator can be known.

The Grand Theory adopted in this study is **(1) Expectancy theory** (proposed by (Vroom, 1964). Expectancy theory is that individuals believe in their behavioral choices that will lead to the most favorable outcome, based on what they already believe. . This theory is based on the dependence of how much value will be given by the motivation of someone who is in different groups, where the decisions they make and are expected from their efforts provide the highest returns; **(2) Trait and Factor Theory** (Parsons, 1909 ) .Trait and Factor Theory is static in nature and is unable to explain changes in vocational orientation. Therefore, this theory has been criticized a lot. Despite criticism, career counseling has evolved into the social learning theory (Mitchell & Krumboltz, 1996) that currently dominates the field. Despite the paradigm shift in career counseling, the basic premise of fit for person and environment is

still present or not lost, but has evolved and is often incorporated into other theories. This theory is still a powerful career counseling tool;**(3)**

**The Holland Theory of Vocational Types.** In this theory, the main factor in career selection and development is to focus on the type of personality. This was initiated by Holland (1979). According to him, the similarity between personality and work environment is closely related to one's job satisfaction. This theory gave birth to the term Holland Codes which is a type of personality, namely (i) Realistic (R); (ii) Investigation (I); (iii) Artistic (A);(iv) Social (S);(v)Enterprising (E); (vi) Conventional (C) ; **(4) Social Cognitive Theory .**This theory says that in career development, experience is the basis of one's motives and behavior. This theory was developed by Bandura ( 1962 ) . This theory also describes the arrangement of the development plan of the career of someone who wants to be successful, based on a positive view of themselves and setting up a network of mentors that surround them so that the achievement of their goals can have a chance; **(5) Super's Developmental Self - Concept Theory**. This changing view of oneself is at the core of this theory. This theory was developed by Donald Super (careers.govt.nz, 2012). In this theory, career is defined as the period of a person's life consisting of stages of growth (since birth - 15 years), Exploration (15-25 years), Formation 25-44 years), Maintenance (45-64 years) and Rejection (above 65 years) ; **(6) Roe's Personality Theory.** According to Feist & Roberts (2018), Anne Roe said that interaction with parents is the basis for someone in choosing a career. He believes that interaction with parents will lead a child to get a job , where the job may or may not be people - oriented .

## 2    Research Design and methods

The population in this study were Accounting Students in Jakarta. The sampling technique used purposive sampling method. The criteria that were sampled in this study were: (1) Students belonging to Generation Z; (2) Students in the final stages of accounting study programs at several campuses with A accreditation in Jakarta; (3) Have taken the subjects Auditing 1 and Auditing 2, because this is related to the respondent's understanding of the work of an auditor.

The sample size needed in this study is based on research Kwong & Wong (2013) which is 75 samples with 6 latent variables.

Variable measurements are reflected in the following table:

*Table 1 Measurement of Research Variables*

| Research variable | Indicator |
|---|---|
| Career Selection as a Public Accountant (Y) | 1. Insights |
| | 2. Professionalism |
| | 3. Personal satisfaction |
| Learning Approach (X1) | 1. Study hard |
| | 2. Giving encouragement from parents |
| Financial Award (X2) | 1. High salary; |
| | 2. There is a pension fund; |
| | 3. Year-end bonus. |
| Motivation (X3) | 1. Career Motivation; |
| | 2. Economic Motivation; |
| | 3. Social Motivation. |

| Work Environment (X4) | 1. Nature of Work; |
| | 2. Workplace; |
| Labor Market Considerations (X5) | 1. Job Security; |
| | 2. Jobs |

Source: Magdalena (2020)

The data collection technique used in this research is to use a research questionnaire in the form of a closed questionnaire or a closed form questionnaire. Questionnaires are prepared with complete answers so that respondents do not need to present their answers or opinions. Respondents only gave cross answers to the answers given. Alternative answers in the form of a Likert scale consisting of strongly agree, agree, neutral, disagree, strongly disagree.

The causality model or the relationship of influence is used in this study which will measure the X indicator that will affect the Y indicator. Partial Least Square - Stuctural Equation Modeling (PLS-SEM) analysis is used to test the hypothesis through the SmartPLS 3.2.4 program. Partial Least Squares is an analysis of structural equations based on variance (Structural Equation Modeling/SEM) which can test measurement models and structural models at the same time (Jogiyanto & Abdillah, 2009). To test the validity and reliability using a measurement model . Causality uses a structural model.

The steps in the analysis consist of:

(1) Descriptive Statistical Analysis will be carried out for each variable

(2) Evaluation of the Outer Model (Measurement Model), which consists of: (a) Validity Test, using the loading factor value. Loading factor value must be greater than 0.7, so that when there is a loading factor value less than 0.7 the indicator will be removed from the construct; (b) Reliability Test, reliability evaluation is assessed based on composite reliability and Cronbach's alpha. Cronbach's alpha value can be said to be very reliable if the construct is 0.81 to 1.

(3) Evaluation of the Inner Model (Structural Model). After fulfilling the outer model criteria, the next step is testing the inner model.

(4) Hypothesis Test.

## 3    Results and discussion

Questionnaire Profile

### Table 2. Sample and Questionnaire Return Rate

| Description | Quantity |
| --- | --- |
| Questionnaire distribution | 75 |
| Collected Questionnaire | 75 |
| Questionnaire that can be processed | 75 |
| Response Rate | 100% |

*Respondent Profile*

### Table 3. Profile of Respondents

| Gender | Frequency Percentage | Frequency Percentage |
| --- | --- | --- |
| Man | 22 | 29.34% |
| Woman | 53 | 70.66% |
| Total | 75 | 100% |

| Age | | |
|---|---|---|
| 20 years | 13 | 17.34% |
| 21 years | 30 | 40% |
| 22 years | 10 | 13.33% |
| 23 years | 22 | 29.33% |
| Total | 75 | 100% |

*Descriptive Statistics of Respondents' Answers*

### Table 4. Descriptive Statistics Test Results – Career Selection

| NO | INDICATOR | SCALE | | | | | | | | | | TOTAL | MODUS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | SA (1) | | A(2) | | N(3) | | D(4) | | SD(5) | | | |
| | | Frequency | % | Frequency | % | Frequency | % | Frequency | % | Frequency | % | | |
| 1 | PKMAP1 | 29 | 39% | 30 | 40% | 7 | 9% | 4 | 5% | 5 | 7% | 75 | 2 |
| 2 | PKMAP2 | 15 | 20% | 28 | 37% | 23 | 31% | 7 | 9% | 2 | 3% | 75 | 2 |
| 3 | PKMAP3 | 43 | 57% | 19 | 25% | 2 | 3% | 5 | 7% | 6 | 8% | 75 | 1 |
| 4 | PKMAP4 | 27 | 36% | 26 | 35% | 10 | 13% | 8 | 11% | 4 | 5% | 75 | 1 |
| 5 | PKMAP5 | 27 | 36% | 28 | 37% | 11 | 15% | 7 | 9% | 2 | 3% | 75 | 2 |
| 6 | PKMAP6 | 19 | 25% | 27 | 36% | 18 | 24% | 8 | 11% | 3 | 4% | 75 | 2 |
| 7 | PKMAP7 | 21 | 28% | 34 | 45% | 12 | 16% | 5 | 7% | 3 | 4% | 75 | 2 |
| 8 | PKMAP8 | 15 | 20% | 30 | 40% | 21 | 28% | 6 | 8% | 3 | 4% | 75 | 2 |
| 9 | PKMAP9 | 32 | 43% | 25 | 33% | 7 | 9% | 8 | 11% | 3 | 4% | 75 | 1 |

### Table 5.Descriptive Statistics Test Results – Learning Approach

| NO | INDICATOR | SCALE | | | | | | | | | | TOTAL | MODUS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | SA (1) | | A(2) | | N(3) | | D(4) | | SD(5) | | | |
| | | Frequency | % | Frequency | % | Frequency | % | Frequency | % | Frequency | % | | |
| 10 | LA1 | 46 | 61% | 15 | 20% | 3 | 4% | 3 | 4% | 8 | 11% | 75 | 1 |
| 11 | LA2 | 43 | 57% | 18 | 24% | 3 | 4% | 4 | 5% | 7 | 9% | 75 | 1 |
| 12 | LA3 | 34 | 45% | 20 | 27% | 10 | 13% | 4 | 5% | 7 | 9% | 75 | 1 |
| 13 | LA4 | 19 | 25% | 24 | 32% | 19 | 25% | 5 | 7% | 8 | 11% | 75 | 2 |
| 14 | LA5 | 31 | 41% | 26 | 35% | 5 | 7% | 2 | 3% | 11 | 15% | 75 | 1 |
| 15 | LA6 | 15 | 20% | 27 | 36% | 24 | 32% | 4 | 5% | 5 | 7% | 75 | 2 |

**Table 6. Descriptive Statistics Test Results – Financial Awards**

| NO | INDICATOR | SCALE | | | | | | | | | | TOTAL | MODUS |
|----|-----------|-------|---|---|---|---|---|---|---|---|---|-------|-------|
| | | SA (1) | | A(2) | | N(3) | | D(4) | | SD(5) | | | |
| | | Frequency | % | Frequency | % | Frequency | % | Frequency | % | Frequency | % | | |
| 16 | PF1 | 14 | 19% | 19 | 25% | 30 | 40% | 7 | 9% | 5 | 7% | 75 | 3 |
| 17 | PF2 | 11 | 15% | 26 | 35% | 27 | 36% | 8 | 11% | 3 | 4% | 75 | 3 |
| 18 | PF3 | 16 | 21% | 25 | 33% | 23 | 31% | 6 | 8% | 5 | 7% | 75 | 2 |
| 19 | PF4 | 13 | 17% | 20 | 27% | 32 | 43% | 6 | 8% | 4 | 5% | 75 | 3 |
| 20 | PF5 | 15 | 20% | 26 | 35% | 22 | 29% | 8 | 11% | 4 | 5% | 75 | 2 |

**Table 7. Descriptive Statistics Test Results – Motivation**

| NO | INDICATOR | SCALE | | | | | | | | | | TOTAL | MODUS |
|----|-----------|-------|---|---|---|---|---|---|---|---|---|-------|-------|
| | | SA (1) | | A(2) | | N(3) | | D(4) | | SD(5) | | | |
| | | Frequency | % | Frequency | % | Frequency | % | Frequency | % | Frequency | % | | |
| 21 | M1 | 19 | 25% | 34 | 45% | 11 | 15% | 7 | 9% | 4 | 5% | 75 | 2 |
| 22 | M2 | 20 | 27% | 31 | 41% | 13 | 17% | 8 | 11% | 3 | 4% | 75 | 2 |
| 23 | M3 | 15 | 20% | 29 | 39% | 21 | 28% | 6 | 8% | 4 | 5% | 75 | 2 |
| 24 | M4 | 21 | 28% | 34 | 45% | 11 | 15% | 6 | 8% | 3 | 4% | 75 | 2 |
| 25 | M5 | 17 | 23% | 35 | 47% | 14 | 19% | 5 | 7% | 4 | 5% | 75 | 2 |
| 26 | M6 | 31 | 41% | 26 | 35% | 7 | 9% | 6 | 8% | 5 | 7% | 75 | 1 |

**Table 8. Descriptive Statistics Test Results – Work Environment**

| NO | INDICATOR | SCALE | | | | | | | | | | TOTAL | MODUS |
|----|-----------|-------|---|---|---|---|---|---|---|---|---|-------|-------|
| | | SA (1) | | A(2) | | N(3) | | D(4) | | SD(5) | | | |
| | | Frequency | % | Frequency | % | Frequency | % | Frequency | % | Frequency | % | | |
| 27 | LK1 | 22 | 29% | 18 | 24% | 23 | 31% | 7 | 9% | 5 | 7% | 75 | 3 |
| 28 | LK2 | 27 | 36% | 15 | 20% | 23 | 31% | 4 | 5% | 6 | 8% | 75 | 1 |
| 29 | LK3 | 21 | 28% | 25 | 33% | 20 | 27% | 5 | 7% | 4 | 5% | 75 | 2 |
| 30 | LK4 | 16 | 21% | 16 | 21% | 32 | 43% | 5 | 7% | 6 | 8% | 75 | 3 |

*Table 9. Descriptive Statistics Test Results – Labor Market Considerations*

| NO | INDICATOR | SCALE | | | | | | | | | | TOTAL | MODUS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | SA (1) | | A(2) | | N(3) | | D(4) | | SD(5) | | | |
| | | Frequency | % | Frequency | % | Frequency | % | Frequency | % | Frequency | % | | |
| 31 | PPK1 | 27 | 36% | 27 | 36% | 8 | 11% | 8 | 11% | 5 | 7% | 75 | 2 |
| 32 | PPK2 | 14 | 19% | 24 | 32% | 25 | 33% | 7 | 9% | 5 | 7% | 75 | 3 |
| 33 | PPK3 | 30 | 40% | 23 | 31% | 9 | 12% | 8 | 11% | 5 | 7% | 75 | 1 |

*Data quality test results*

1. Outer Model Evaluation (Measurement Model)

  a. Validity test

The SmartPLS 3 output for the loading factor gives the following results:

*Table 10 Value of Loading Factor*

| LOADINGS | INDICATOR | VARIABLE | DESCRIPTION |
|---|---|---|---|
| PKMAP | PKMAP1 | 0,894 | Valid |
| | PKMAP2 | 0.678 | Invalid |
| | PKMAP3 | 0,89 | Valid |
| | PKMAP4 | 0,894 | Valid |
| | PKMAP5 | 0,894 | Valid |
| | PKMAP6 | 0,799 | Valid |
| | PKMAP7 | 0,869 | Valid |
| | PKMAP8 | 0,796 | Valid |
| | PKMAP9 | 0,906 | Valid |
| LA | LA1 | 0,927 | Valid |
| | LA2 | 0,941 | Valid |
| | LA3 | 0,925 | Valid |
| | LA4 | 0,78 | Valid |
| | LA5 | 0,897 | Valid |
| | LA6 | 0,815 | Valid |
| PF | PF1 | 0,834 | Valid |
| | PF2 | 0,856 | Valid |
| | PF3 | 0,908 | Valid |
| | PF4 | 0,838 | Valid |
| | PF5 | 0,872 | Valid |
| M | M1 | 0,918 | Valid |
| | M2 | 0,909 | Valid |
| | M3 | 0,85 | Valid |
| | M4 | 0,902 | Valid |
| | M5 | 0,885 | Valid |
| | M6 | 0,859 | Valid |
| LK | LK1 | 0,848 | Valid |
| | LK2 | 0,908 | Valid |
| | LK3 | 0,868 | Valid |

|     | LK4  | 0,787 | Valid |
| --- | ---- | ----- | ----- |
|     | PPK1 | 0,977 | Valid |
| PPK | PPK2 | 0,878 | Valid |
|     | PPK3 | 0,963 | Valid |

Based on Table 10 through the measurement (outer loading) there are eleven indicators that do not meet the criteria. The indicator is PKMAP2. And, in order to correct this data according to the instructions, then one indicator is removed. The following shows that the entire loading value of the indicator of each latent variable is above 0.7. So that the Convergent Validity testing phase has been fulfilled.

### Table 11. Convergent Validity

| LOADINGS | INDICATOR | VARIABLE | DESCRIPTION |
| -------- | --------- | -------- | ----------- |
|          | PKMAP1    | 0,894    | Valid       |
|          | PKMAP3    | 0,89     | Valid       |
|          | PKMAP4    | 0,894    | Valid       |
| PKMAP    | PKMAP5    | 0,894    | Valid       |
|          | PKMAP6    | 0,799    | Valid       |
|          | PKMAP7    | 0,869    | Valid       |
|          | PKMAP8    | 0,796    | Valid       |
|          | PKMAP9    | 0,906    | Valid       |
|          | LA1       | 0,927    | Valid       |
|          | LA2       | 0,941    | Valid       |
| LA       | LA3       | 0,925    | Valid       |
|          | LA4       | 0,78     | Valid       |
|          | LA5       | 0,897    | Valid       |
|          | LA6       | 0,815    | Valid       |
|          | PF1       | 0,834    | Valid       |
|          | PF2       | 0,856    | Valid       |
| PF       | PF3       | 0,908    | Valid       |
|          | PF4       | 0,838    | Valid       |
|          | PF5       | 0,872    | Valid       |
|          | M1        | 0,918    | Valid       |
|          | M2        | 0,909    | Valid       |
| M        | M3        | 0,85     | Valid       |
|          | M4        | 0,902    | Valid       |
|          | M5        | 0,885    | Valid       |
|          | M6        | 0,859    | Valid       |
|          | LK1       | 0,848    | Valid       |
| LK       | LK2       | 0,908    | Valid       |
|          | LK3       | 0,868    | Valid       |
|          | LK4       | 0,787    | Valid       |
|          | PPK1      | 0,977    | Valid       |
| PPK      | PPK2      | 0,878    | Valid       |
|          | PPK3      | 0,963    | Valid       |

Discriminant Validity Test was assessed by comparing the AVE roots for each construct with the correlation between the constructs and other constructs in the model.

### Table 12 Value of Average Variance Extracted (AVE)

|        | LA    | PF    | M     | LK    | PPK   | PKMAP | Description |
|--------|-------|-------|-------|-------|-------|-------|-------------|
| LA     | 0,883 |       |       |       |       |       | Valid       |
| PF     | 0,573 | 0,862 |       |       |       |       | Valid       |
| M      | 0,817 | 0,770 | 0,888 |       |       |       | Valid       |
| LK     | 0,795 | 0,726 | 0,868 | 0,854 |       |       | Valid       |
| PPK    | 0,791 | 0,736 | 0,863 | 0,838 | 0,941 |       | Valid       |
| PKMAP  | 0,878 | 0,671 | 0,885 | 0,822 | 0,855 | 0,869 | Valid       |

Based on Table 12 shows that all discriminant validity values have been met. Because the extracted mean variance is higher than the correlation involving the latent variable. For discriminant validity testing, the recommended AVE value is 0.5. Based on Table 13, it is known that all AVE values are higher than 0.5.

b. Reliability Test

### Table 13 Cronbach's Alpha and Composite Reliability Values of Each Latent Variable

| Variable | Cronbach's alpha | Composite reliability |
|----------|------------------|-----------------------|
| LA       | 0,943            | 0,955                 |
| PF       | 0,915            | 0,935                 |
| M        | 0,946            | 0,957                 |
| LK       | 0,875            | 0,915                 |
| PPK      | 0,934            | 0,958                 |
| PKMAP    | 0,953            | 0,961                 |

Based on Table 13 shows that the composite reliability value for all constructs is above 0.7, it can be concluded that all construct indicators are reliable.

2. Evaluation of the Inner Model (Structure Model) .

The following is the R-Square value in the construct:

### Table 14 R-Square value

|       | R-Square |
|-------|----------|
| PKMAP | 0,867    |

Based on Table 14, the R-Square value for the career choice variable to become a public accountant shows the results of 0.867. This shows that the learning approach variables, financial rewards, motivation, work environment, and labor market considerations affect the choice of a career as a public accountant by 86.7%. Meanwhile, 13.3% is explained by other variables outside the studied.

3. Hypothesis Test

*Table 15 Path Coefficients*

| Description | Original sample | Sample mean | Standard deviation | T statistics | P value |
|---|---|---|---|---|---|
| H1 : LA -> PKSAP | 0,409 | 0,400 | 0,102 | 4,092 | 0 |
| H2 : PF -> PKSAP | -0,007 | 0,006 | 0,090 | 0,086 | 0,933 |
| H3 : MOTIVASI-> PKSAP | 0,367 | 0,356 | 0,116 | 3,293 | 0,002 |
| H4 : LK -> PKSAP | -0,004 | -0,012 | 0,112 | 0,038 | 0,971 |
| H5 : PPK -> PKSAP | 0,223 | 0,241 | 0,133 | 1,748 | 0,093 |
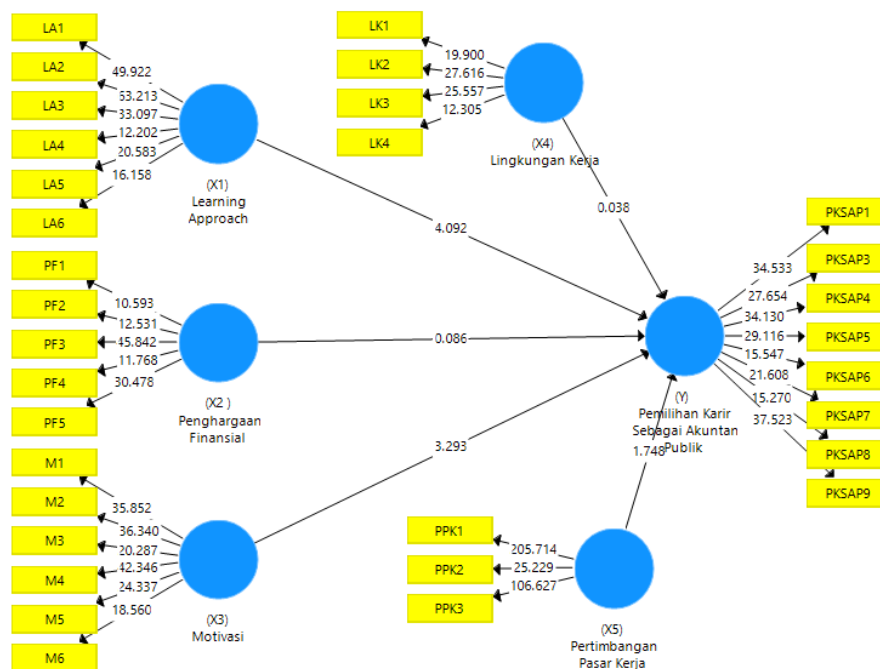


*Figure 2. Bootstrapping Output Value*

*Discussion*

*Learning Approach to the career choice of accounting students to become public accountants.*

The value of t-statistics is 4.034 > 1.96; probability is 0 < 0.05. This means that Hypothesis 1 is accepted . This proves that students prefer to adopt a deep learning approach. More importantly, the research revealed that the role of parents in encouraging students to influence students for deep learning, students feel more cared for if they get attention from parents which makes students more enthusiastic for in-depth learning. This is in accordance with Roe's Personality Theory which states that a person chooses his

career based on his interactions with his parents. The results of this study are in line with research Suhaiza (2009).

*Financial appreciation for the career choice of accounting students to become public accountants.*

The value of t - statistics is 0.086 < 1.96; probability 0.933 > 0.05. This means that Hypothesis 2 is not proven. Students prefer to answer neutrally because there is no idea about salary factors or financial rewards. That is, what makes these results insubstantial for accounting students for students in terms of careers as accountants is because of the responses of some respondents who disagree with the statement about high starting wages, this may cause students to want to get a variety of work experience first. In fact, the initial salary of an auditor is not too high because it is related to professional experience that is not qualified in the profession of a fresh graduate. For indicators of the existence of a pension fund, it is highly considered by students who may prefer a career as a private accountant, because they see retirement as the main source of income in retirement to be able to take life insurance in old age. This is in accordance with Expectancy theory which allows humans to be more motivated when they get high financial rewards, but in this study accounting students prefer to answer neutrally because they have not received variations on financial rewards as auditors. The results of this study are in line with Dary & Ilyas ( 2017) which concludes that financial rewards have no effect on student interest in choosing a career as an auditor.

*Motivation towards career choice of accounting students to become public accountants*

The value of t - statistics is 3.154 > 1.96; probability 0.002 < 0.05. This means that Hypothesis 3 is accepted . Accounting students consider motivation to be important for future career continuity, for the majority of accounting students consider a career as a public accountant to help career success in the future because many large companies are more interested in recruiting graduates of public accountants, for example several public accounting firms. The biggest companies such as EY, PWC, KPMG, and Delloite whose former employees are now successful in several large companies in Indonesia, therefore accounting students are motivated to become part of public accounting in terms of career motivation. In terms of social motivation, accounting students believe that working as a public accountant will get a lot of relationships from colleagues and from the clients they handle, this will be a positive thing for the student's career advancement, therefore the motivation of the students themselves is very important to achieve desired career path. This is in line with Expectancy theory. A student who will determine his career is motivated to run something with the highest level of effort and he believes this effort will lead to a good performance appraisal, because every good assessment will bring organizational rewards that determine their future career. The results of this study are in line with research Senjari ( 2016) and Everaert, Opdecam, & Maussen ( 2017) which conclude that motivational factors have a significant effect on career choices for accounting students as public accountants.

*The work environment on the career choice of accounting students to become public accountants.*

The value of t - statistics is 0.037 < 1.96; probability is 0.971 > 0.05 means hypothesis 3 is not proven. A pleasant work environment between students who choose public accountants and non-public accountants actually want a pleasant work environment. However, from the test results, it is known that public accountants are considered to have a work environment that is not relaxed and tends to be heavy because public accountants can continue to work overtime while doing their jobs. For this indicator of work challenges, which makes students think that the work challenges of a public accountant tend to be heavy due to various types of companies that must be handled with predetermined deadlines, students tend to avoid it. Meanwhile, for the indicator that there is work pressure to achieve perfect results, students who choose a career as a public accountant are also more avoided because public accountants have a fairly high work pressure. This happens because students assume that the public accounting profession must

complete work based on a predetermined time, so that they feel there is work pressure in completing their work. This is in accordance with The Holland Theory of Vocational Types which focuses on personality type as the main factor in career selection and development. Holland ( 1979) developed his theory on the idea that career choice is based on personality. He believes that a person's job satisfaction is related to the similarity between their personality and work environment that they previously determined. The results of this study are not in line with research Astasari & Adisti ( 2018). However, this study is in line with research Senjari (2016).

*Market considerations on the career choice of accounting students to become public accountants.*
The value of t - statistics is 1.681 < 1.96; probability 0.093 > 0.05, it means that hypothesis 4 is not proven. It is suspected that what causes the results to be insignificant are the answers of respondents who prefer neutral with statements on each question item and there are those who think that they do not agree with the statement that the employment offered is easy to know/ accessible, the fact is that the opportunity to work as a public accountant is very large, many public accounting firms are now offering jobs to new graduates/fresh graduates as public accountants with easy access so that they can be known by students who are about to graduate or have just graduated from college.

This contrasts with Super's Developmental Self - Concept Theory that Time and experience help shape the way people value their careers and the goals they set. This theory defines "career" as the entire lifetime of a person.

The results of this study are in line with research Senjari (2016) and Dary & Ilyas ( 2017). However, this research is not in line with research Chairunnisa (2014)

## 4    Conclusion

The career choice of generation Z accounting students is influenced by Learning Approach and Motivation, but not by Financial Rewards and Labor Market Considerations. The role of the learning approach is something that needs to be considered in choosing a career as a public accountant, learning appraisal for accounting students who will graduate is important because this can open the gate to the student's career itself. In addition, inculcating critical thinking skills in students is also important in promoting use of an in-depth approach. This is because if students think critically, they will not only accept the lesson on the surface but will try to get clear on the subject matter being thought about by relating it to other relevant subjects. Salary levels are a key aspect of the Employer-Employer relationship. Salary levels and distributions can have a significant impact on efficiency within the Organization as well as on the overall level of morale and productivity in the workforce. It is therefore important that Organizations develop a payment system that suits their needs, which provides value for money but at the same time rewards Employees fairly based on the work done. Motivation not only refers to the factors that activate behavior, it also involves the factors that direct and sustain these goal-directed actions (though such motives are rarely directly observable). As a result, we often have to infer the reasons why people do the things they do based on observable behavior. Accounting students will be interested in becoming a public accountant if they have a strong motivation. When choosing a job or trying to maintain an effective operation, it is important to consider the company's work environment, which is a collection of situational factors that make up the atmosphere of the company. While a positive office atmosphere can increase comfort, a negative atmosphere can reduce motivation. Learning about these important workplace features can help identify a healthy environment. To find the main features of the work environment, its importance and types of success. Work environment refers to the elements that comprise the setting in which employees work and affect workers. Professionals who work in full-time

and part-time positions are greatly influenced by their office environment as they have to perform their duties in it. Usually, workers are required to adapt to this feature of the workplace. The job market can grow or shrink depending on the demand for labor and the supply of available workers in the economy as a whole. Other factors that influence the market are the needs of a particular industry, the need for a certain level of education or expertise, and the job function required. The job market is an important component of any economy and is directly linked to the demand for goods and services.

This study has limitations, namely only using a sample of generation Z accounting students in Jakarta. The data is processed using the minimum number limit of 75 for 6 variables. Data collection only uses closed questions so that respondents are not given the opportunity to explain their reasons or arguments, which can be used as analytical tools. Based on these limitations, further researchers are advised to expand the scope of the study by taking samples of accounting students from several universities so that it can be generalized widely. social value, intrinsic value, and so on. In addition, it is also recommended that further researchers use closed and open questions not only through questionnaires but also supported by interviews.

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