

Personality Type, Financial Rewards, and Prestige: Factors Influencing Students' Interest in Public Accounting Careers

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ABSTRAK

Meningkatnya total perusahaan yang terdaftar pada BEI mengindikasikan adanya permintaan yang makin meningkat terhadap jasa akuntansi publik. Padahal, total akuntan publik di Indonesia relatif sedikit. Riset ini menggunakan *Theory of Planned Behavior* dan Teori *Big Five Personality* dengan tujuan utama yaitu untuk menguji secara empiris tipe kepribadian, penghargaan finansial, dan prestise profesi mempengaruhi minat berkarier menjadi akuntansi publik. Riset ini dilaksanakan pada mahasiswa PSSA angkatan 2020 Universitas Udayana. Instrumen penelitian menggunakan kuesioner. Sampel yang digunakan sebanyak 169 responden. Teknik analisis data yang dipakai yaitu Regresi Linier Berganda. Hasil riset menunjukkan bahwa tipe kepribadian, penghargaan finansial dan prestise berpengaruh positif signifikan pada minat mahasiswa berkarier menjadi akuntan publik. Implikasi teoritis dari riset dapat menambah informasi yang lebih rinci tentang *Theory of Planned Behavior* dan Teori *Big Five Personality*.

Kata Kunci: Tipe Kepribadian; Penghargaan Finansial; Prestise; Akuntan Publik

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ABSTRACT

The increasing number of companies listed on the IDX signifies a growing demand for public accounting services. Despite this, the number of public accountants in Indonesia remains relatively low. This research utilizes the Theory of Planned Behavior and the Big Five Personality Theory to empirically test how personality types, financial rewards, and professional prestige influence students' interest in pursuing a career as public accountants. The study was conducted by the PSSA class of 2020 at Udayana University, using a questionnaire as the research instrument. The sample consisted of 169 respondents, and the data analysis technique employed was Multiple Linear Regression. The findings reveal that personality types, financial rewards, and prestige significantly and positively influence students' interest in a public accounting career. The theoretical implications of this research offer detailed insights into the Theory of Planned Behavior and the Big Five Personality Theory.

Keywords: Personality Type; Financial Rewards; Prestige; Public Accountant

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INTRODUCTION

Choosing a career is vital for developing and maintaining a fulfilling life. However, making a sustainable career decision can be challenging, particularly for college students (Pham et al., 2024). Accountants, especially public accountants, have promising career prospects. Public accountants specialize in auditing financial reports for clients who utilize their services. As of August 12, 2022, the JCI recorded a growth of 8.32 percent year-to-date, indicating a positive trend in the capital market following COVID-19, as reported by the Coordinating Ministry for Economic Affairs of the Republic of Indonesia (2022). This data suggests that businesses across various sectors continue to grow and are poised for future success. This growth is further evidenced by the increase in the number of companies listed on the IDX from 2018 to 2022, as shown in Table 1 below.

Table 1. Total Companies Registered on the IDX 2018-2022

No	Year	Number of Companies	Percentage Increase
1	2018	619	
2	2019	668	7.92%
3	2020	713	6.74%
4	2021	766	7.43%
5	2022	825	7.70%

Source: BEI Annual Report 2018-2022

Based on Table 1, the number of industries registered on the IDX increased significantly by 29.79% from 2018 to 2022. Given the crucial role of public accountants within companies, this growth suggests that as businesses expand, the demand for public accounting services will rise accordingly. Public accountants, serving as external auditors, are essential for auditing financial reports. Their output, in the form of an audit opinion on the fairness of an industry's financial reports, is critical for informing investment decisions by investors and loan decisions by creditors. However, despite the rapid development of career prospects for public accountants in Indonesia, there is a disparity between the increasing number of companies listed on the IDX and the relatively low number of public accountants and public accounting firms, as shown in Table 2 below.

Table 2. Development of Total AP and KAP 2018-2022 in Indonesia

No	Year	Total Public Accountant	Total Public Accounting Firm
1	2018	467	1,418
2	2019	474	1,435
3	2020	473	1,453
4	2021	473	1,446
5	2022	467	1,425

Source: SRA Accountants and Public Accountants 2022

From 2018 to 2022, Indonesia saw a slight increase in the number of certified public accountants, as shown in Table 2. According to Amaning et al. (2020), the limited interest among Indonesian students in pursuing public accounting careers may be attributed to perceptions of a stringent selection process. The significant demand for public accountants from Indonesian companies, coupled with the limited expansion of public accounting firms, highlights the great potential for new accounting graduates to enter this field. This phenomenon suggests a declining interest among accounting students in becoming certified public

accountants. Safitri and Srimindarti (2022) identified the time-consuming and expensive professional certification process as a primary reason for this lack of interest. Additionally, students consider various outcomes of the decision to become public accountants, including their personal beliefs and the reactions of those around them (Karlsson & Noela, 2022).

A college student's interest in becoming a public accountant may be influenced by the alignment between their personality type and the profession's requirements. Personality, defined as a combination of individual characteristics that reflect reactions, behavior, and social interactions (Zulfiqar et al., 2023), plays a crucial role. This research focuses on three of the Big Five personality traits: openness to experience (O), conscientiousness (C), and extraversion (E). These traits are deemed essential for public accountants and can enhance their performance (Saraswati & Latrini, 2023). If a student's personality type aligns with these traits, they are more likely to be interested in a public accounting career. This conclusion is supported by previous studies (Darmiti & Ratnadi, 2022; Suniantara & Dewi, 2021; Aditya & Hasibuan, 2020; Ambari & Ramantha, 2017) showing that student personality type positively influences interest in becoming public accountants. However, research by Wicaksono and Aisyah (2017) and Sitanggang and Astuti (2023) found that personality type does not influence students' interest in pursuing a public accounting career.

Financial rewards from the public accounting profession can significantly influence college students' aspirations to become public accountants. Safitri and Srimindarti (2022) describe financial rewards as including bonuses, salaries, and incentives received through work relationships. Students are more attracted to public accounting when they perceive a high salary potential. Studies by Joshi (2022), Ebaid (2020), Rahayu and Putra (2019), and Dewi and Kresnandra (2019) have shown that financial rewards positively impact students' interest in becoming public accountants. However, research by Dary and Ilyas (2017) and Norlaela and Muslimin (2022) suggests that financial rewards do not influence students' interest in this career path.

Another significant factor influencing students' interest in becoming public accountants is prestige. Santoso (2022) defines prestige as the differentiation of individuals based on honor, power, or their ability to work in a prestigious profession. A positive public perception of public accounting increases student interest in the field. Prior research by Ningrum and Karsiati (2022), Santoso (2022), Joshi (2022), and Ebaid (2020) supports the notion that professional status positively influences students' career choices in public accounting. Conversely, Ika and Suryani (2022) found that social status has little effect on students' interest in this profession.

This research differs from that of Darmiti and Ratnadi (2022) in terms of the personality type variables used. While this study employs the Big Five Personality traits, Darmiti and Ratnadi (2022) utilized types A and B. Furthermore, studies by Aditya and Hasibuan (2020) and Dewi and Kresnandra (2019) included other independent variables such as professional training, work environment, perception, and gender, while this research introduces prestige as an additional independent variable.

This study incorporates the Theory of Planned Behavior (TPB) and the Big Five Personality Theory to examine students' interest in pursuing a career as public accountants. TPB, developed by Ajzen (1991), posits that individual behavior arises from the intention to perform that behavior (Suniantara & Dewi, 2021). According to Zhu et al. (2023), the Big Five Personality Theory characterizes personality through five traits: Openness to Experience, Conscientiousness, Extraversion, Agreeableness, and Neuroticism.

The Big Five Personality Theory, developed by Lewis Goldberg, can predict and explain individual behavior. A student's interest in public accounting may be influenced by how well their levels of Openness to Experience, Conscientiousness, and Extraversion align with the personality requirements of an accountant. A higher alignment between a student's personality and the profession's demands increases their interest in a public accounting career. Research by Laouiti et al. (2022), Darmiti and Ratnadi (2022), Suniantara and Dewi (2021), Aditya and Hasibuan (2020), Dibyaguna and Budiarta (2020), Anggraini and Inra (2021), and Guranda (2014) confirms that personality type positively affects students' interest in becoming public accountants. Based on theoretical and empirical studies, the following hypothesis can be proposed:

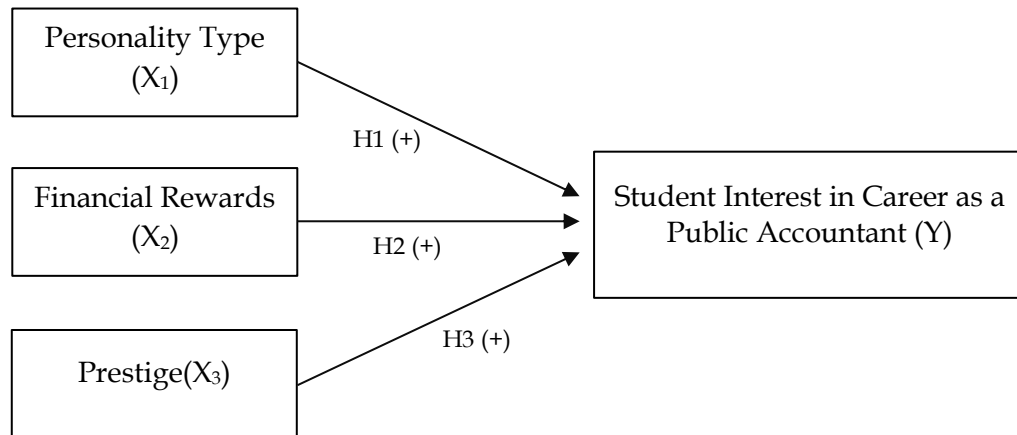
H₁: Personality type has a significant positive effect on the interest of PSSA students, class of 2020, in pursuing a career as a public accountant.

The Theory of Planned Behavior (TPB) posits that people's attitudes towards a behavior are influenced by their beliefs about its consequences and the level of their positive or negative attitudes towards it (Ajzen, 1991). Income is a crucial factor in determining career choice (Kong et al., 2020). High rewards and allowances in the public accounting profession can enhance students' interest in pursuing a career as public accountants. Previous research by Joshi (2022), Kong et al. (2020), Ebaid (2020), Dewi and Kresnandra (2019), and Rahayu and Putra (2019) has shown that financial rewards positively stimulate students' interest in working as public accountants. Based on these theoretical and empirical studies, the following hypothesis can be proposed:

H₂: Financial rewards have a significant positive effect on the interest of PSSA students, class of 2020, in pursuing a career as public accountants.

According to Hatta and Sartika (2016), the subjective norm dimension of TPB explains that social pressure from parents, partners, close friends, and others can influence a person's behavior. The prestige or reputation of public accountants plays a significant role in accounting students' decision to work in this field. Ebaid (2020) and Newlands and Lutz (2024) state that the prestige of a profession is important for self-selection in career choice, as some students choose jobs based on perceived prestige or social value. If public accounting is seen as a respectable profession, more students will be inclined to apply. Research by Santoso (2022), Joshi (2022), and Ebaid (2020) indicates that students' motivation to pursue a career as public accountants is positively influenced by prestige. Based on these theoretical and empirical studies, the following hypothesis can be proposed:

H₃: Prestige has a significant positive effect on the interest of PSSA students, class of 2020, in pursuing a career as public accountants.



Source: Research Data, 2024

Figure 1. Research Model

RESEARCH METHODS

The population consisted of 293 students from the class of 2020. The research sample was determined using the non-probability method with predetermined criteria. Participants were required to have completed Auditing I and II courses and to be active students in the Bachelor of Accounting Study Program. This criterion was chosen because these students are in their final semester of college, suggesting they have plans and targets for after graduation and possess a reasonable understanding of the public accounting profession, including the types of services provided, auditing standards, and auditor reports, through their coursework.

The independent variables in this research are personality type (X1), financial rewards (X2), and prestige (X3). Personality type (X1) refers to the way a person reacts to individuals or the surrounding environment, which is characteristic of that person. According to Hancevic (2022), personality is defined as a set of internal dispositions that are stable over time and consistent in various situations, explaining an individual's tendency to behave in a certain way under normal circumstances. The indicators for measuring personality types, adapted from McCrae and Costa (Kardias, 2019), include Openness to Experience, Conscientiousness, and Extraversion.

Financial rewards (X2) represent the nominal amount of money received as compensation for work, including salary, bonuses, or incentives. This variable is measured using indicators such as high initial income, large long-term income, the possibility of a better quality of life, and a substantial salary (Kusumawardani, 2022). Prestige (X3) refers to a person's social position, which determines the respect they receive from peers. The indicators for measuring prestige, adapted from Santoso (2022), include professional position, perception of professional authority, and professional honor.

The dependent variable in this research is students' interest in becoming public accountants (Y). This interest reflects the students' enthusiasm for public accounting, influenced by positive feelings towards this career choice. According

to Kusumawardani (2022), indicators to measure students' interest in working as public accountants include self-interest, situational interest, and interest based on psychological characteristics in choosing a career in public accounting.

Data was collected from the 2020 Bachelor of Accounting Study Program students using a questionnaire distributed via Google Forms. The responses were measured on a 4-point Likert scale. Multiple Linear Regression Analysis was applied to determine the relationship between each independent variable and the dependent variable. The formulation for hypothesis testing using multiple linear regression analysis is as follows:

$$Y = \alpha + \beta_1TK + \beta_2PF + \beta_3PT + e \dots\dots\dots(1)$$

Where:

- Y = Students' Interest in Careers as Public Accountants
- A = Constant (Y value when X = 0)
- β = Regression coefficient of X
- TK = Personality type
- PF = Financial Rewards
- PT = Prestige
- E = Residual error

RESULTS AND DISCUSSION

This research aims to examine how personality type, financial rewards, and professional prestige influence the interest of PSSA students at FEB, Udayana University, in choosing the public accounting profession. A total of 169 questionnaires were distributed and collected, representing a 100% response rate. Respondent characteristics were grouped by gender for analysis.

Table 3. Results of Descriptive Statistical Analysis

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Personality type	169	30	60	48.29	9.21
Financial Rewards	169	12	24	19.53	3.45
Prestige	169	12	24	19.38	3.03
Students' Interest in Careers as Public Accountants	169	14	28	22.73	3.96

Source: Research Data, 2024

Based on the results of descriptive statistical analysis, personality type (X1) has a mean score of 48.29, indicating that respondents' answers to personality-related questions tend to be high, approaching the maximum possible score. The standard deviation, at 9.21, is lower than the mean, suggesting an even distribution of responses across the items in the personality type statements.

Financial rewards (X2) have a mean score of 19.53, showing that students' responses regarding financial rewards are also high. The standard deviation is 3.45, which is lower than the mean, indicating a consistent distribution of responses across the financial reward items.

Prestige (X3) has a mean score of 19.38, implying that students' responses about prestige are similarly high. The standard deviation of 3.03, being lower than the mean, suggests an even distribution of responses across the prestige items.

The average score for the variable measuring student interest in becoming a public accountant (Y) is 22.73, indicating that many students tend to answer "strongly agree" on the questionnaire. The standard deviation of 3.96, which does not exceed the mean, indicates an even distribution of responses for each item related to interest in becoming a public accountant.

The Normality Test is used to determine whether the dependent and independent variables are normally distributed. The Kolmogorov-Smirnov test is employed, with the Asymp.Sig (2-tailed) criterion exceeding the significance level of 0.05, serving as the threshold for assessing normal distribution.

Table 4. Normality Test Results

One Sample Kolmogorov-Smirnov Test	
	<i>Unstandardized Residual</i>
N	169
Test Statistic	1.174
Asymp. Sig. (2-tailed)	0.127 ^c

Source: Research Data, 2024

Based on Table 4, the Asymp.Sig (2-tailed) value is 0.127, which exceeds the significance level of 0.05. This indicates that the research data is normally distributed.

A multicollinearity test was conducted to measure the level of correlation between the independent variables.

Table 5. Multicollinearity Test Results

Variable	Tolerance	VIF	Information
Personality type (X ₁)	0.431	2.322	Multicollinearity Free
Financial Rewards (X ₂)	0.563	1.776	Multicollinearity Free
Prestige (X ₃)	0.493	2.027	Multicollinearity Free

Source: Research Data, 2024

The results of the multicollinearity test indicate that each variable has a tolerance value exceeding 0.10 and a VIF value below 10. This suggests that the regression model used in this research is free from multicollinearity.

The heteroscedasticity test was conducted to determine whether there is unequal variance in the residuals of the regression model. The Glejser test was employed to measure the level of heteroscedasticity in the data.

Table 6. Heteroscedasticity Test Results

Coefficients^a		
Variabel	Sig.	Keterangan
Personality type (X ₁)	0.944	Heteroscedasticity Free
Financial Rewards (X ₂)	0.703	Heteroscedasticity Free
Prestige (X ₃)	0.355	Heteroscedasticity Free

Source: Research Data, 2024

All independent variables in this research have a significance level higher than 0.05, as shown in Table 6. This indicates that there are no symptoms of heteroscedasticity in the regression model, making it suitable for application. After conducting the three statistical requirement tests, the next step is to perform multiple linear regression analysis to determine the influence of the independent variables (X) on the dependent variable (Y) (Hardani et al., 2020: 394).

Table 7. Hypothesis Test Results (t) with Multiple Linear Regression Analysis

Model	Unstandardized Coefficients	t	Sig.	Information
	B			
1 (Constant)	-0.111	-0.113	0.910	
Personality Type	0.188	8.001	0.000	H1 is accepted
Financial Rewards	0.346	6.284	0.000	H2 is accepted
Prestige	0.361	5.403	0.000	H3 is accepted
Adjusted R Square	0.784			
Sig. F	0.000			

Source: Research Data, 2024

Table 7. above displays the results of multiple linear regression testing, from which the following regression equation can be derived:

$$Y = -0.111 + 0.188X_1 + 0.346X_2 + 0.361X_3 + e \dots \dots \dots (1)$$

The constant value obtained is -0.111, indicating that if personality type (X1), financial rewards (X2), and status (X3) are all held constant at 0, the variable Y, representing PSSA students' interest in working as public accountants, would be -0.111.

The Coefficient of Determination Test (R²) measures the extent to which the independent variables explain the variance in the dependent variable. The R² value in this research is 0.784, or 78.4 percent. This indicates that personality type, financial rewards, and professional prestige account for 78.4 percent of the variance in students' interest in a career as public accountants. The remaining 21.6 percent is explained by factors not included in the research model.

The F test assesses the suitability of the multiple linear regression model for the research. The F test results show an F value of 203.755 with a significance level (Sig) of 0.00, which is less than 0.05. This confirms that the regression model is appropriate for explaining the influence of personality type, financial rewards, and prestige on students' interest in becoming public accountants.

Table 7 shows that the t-value for the personality type variable is 8.001 with a significance level of 0.00, which is lower than the 0.05 threshold. Therefore, H0 is rejected and H1 is accepted. This indicates that a higher match between a student's personality type and that of a public accountant increases their interest in pursuing a public accounting career. According to the Big Five Personality Theory, having a personality type that aligns with the demands of the public accounting profession significantly influences students' career choices. This research supports the theory that a suitable personality type enhances students' interest in becoming public accountants.

This study is consistent with previous research by Darmiti and Ratnadi (2022), Laouiti et al. (2022), Aditya and Hasibuan (2020), and Guranda (2014). However, it contrasts with findings from Sitanggang and Astuti (2023) and Wicaksono and Aisyah (2017). The results suggest that undergraduate students in the Accounting Study Program, who exhibit personality traits relevant to public accounting such as openness to experience, conscientiousness, and extraversion, are more likely to be interested in a career as public accountants.

The calculated t_0 for financial rewards shown in Table 7. is 6.284 and the significance level of 0.00 is lower than 0.05 so that H_0 is rejected and H_2 is accepted. This means that financial awards or rewards significantly and positively influence interest in working as a public accountant. The results of this research support the Theory of Planned Behavior of the attitude dimension towards behavior which is determined by the belief in the consequences of a behavior and the extent to which a person has a favorable or unfavorable assessment of the behavior in question. There is a belief that when there is a high financial reward from the public accounting profession, students' interest in becoming a public accountant will increase.

The results of this research are in line with previous research conducted by (Joshi, 2022), (Ningrum & Karsiati, 2022), (Handayani, 2021), (Kong et al., 2020), Ebaid, 2020) and (Dewi & Kresnandra, 2019). However, in contrast to research (Norlaela & Muslimin, 2022), and (Dary & Ilyas, 2017) students' desire to pursue a public accounting career is not influenced by financial rewards from the profession.

Based on Table 7, it produces a t_0 of 5.403 for the prestige variable with a significance of 0.00 which is lower than 0.05 so that H_0 is rejected and H_3 is accepted. The prestige or positive image of the public accounting profession has a significant positive influence in shaping PSSA students' interest in working as certified public accountants. The results of this research support the Theory of Planned Behavior of the subjective norm dimension which explains that individual behavior can be influenced by social pressure felt both from the family and the surrounding community. These results also show that PSSA students from the class of 2020 are still considering the prestige of the profession they will take up later and show that public accounting is a profession that is highly respected, appreciated and prestigious in society.

Previous research conducted by (Holum et al., 2024) (Joshi, 2022), (Santoso, 2022), (Ningrum & Karsiati, 2022), Ebaid, 2020), and (Zhan, 2015) supports the results obtained from research This. However, this view is contrary to research by (Ika & Suryani, 2022) which states that prestige has no effect on the interest of PSSA students at Udayana University to pursue a career as a public accountant.

CONCLUSION

The research results indicate that students' interest in working as public accountants is significantly and positively influenced by personality type, financial rewards, and the prestige or social position of the profession. These findings align with the Theory of Planned Behavior (TPB) and the Big Five Personality Theory.

The researchers recommend that Udayana University intensify efforts to introduce the public accounting profession to students through engaging programs, such as hosting job fairs with participation from leading public accounting firms (KAP). The Indonesian Institute of Certified Public Accountants (IAPI) should also enhance its promotion of the public accounting profession across all universities in Indonesia, highlighting the salaries, bonuses, and promising career paths available, including opportunities for advancement within

the profession. This will provide students with more comprehensive information regarding the financial rewards and prestige associated with a career in public accounting.

Future research should consider incorporating additional variables, such as the level of accounting knowledge, risks associated with the public accounting profession, KAP internship experience, and other factors that may influence students' interest in pursuing a career as public accountants.

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