

## To be a Certified Public Accountant: What Students Say

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**ABSTRACT:** This study aims to analyze the interest of accounting students in choosing a career to become a certified public accountant in Indonesia. The public accountant profession could be one of the professions considered by accounting students. Data shows that the number of public accountants in Indonesia is still very small compared to other countries. This could be caused, in part, by the lack of interest in accounting students in Indonesia to become public accountants. However, there is no published research yet on the actual career interests of accounting students in Indonesia. Most of research on accounting students career interest in Indonesia, focused on the factors influence the students' interest or desire to choose a career in accounting profession. This research will fill this gap by exploring the desire of Indonesian accounting students in becoming public accountants. The population of this study were accounting students in some of state universities in eastern part of Indonesia. The samples in this research were taken using simple random sampling technique. The data analysis technique used was descriptive statistical analysis. The results of this study indicated that Indonesian accounting students' interest in choosing a career as a public accountant is high. These results can be used as a reference for policy makers in deciding the career path of an accounting student to become a certified public accountant.

**KEYWORDS:** Interest; Career; Certified Public Accountant; Accountant; Accounting Student

### I. INTRODUCTION

Accounting graduates can freely choose the career they want. However, in general, accounting students in their education process are directed to have competence and have a career in accounting, one of which is public accounting (Hasim et al., 2020). Public accounting is a profession that plays an important role in realizing a transparent and accountable society and an economy free from financial fraud.

The public accounting profession could be a profession to consider, not only because of the financial rewards but also because of job market considerations (Wen et al., 2018). The public accounting profession has very broad opportunities and possibilities due to the increasing need for public accounting services. As an auditor, a public accountant bridges the relationship between management and owners, one of which is by providing a fairness opinion on the financial reports prepared by management. This public accountant's opinion is useful for parties related to financial reports, namely parties outside the company (investors, creditors, government and society) and parties within the company (management) in making or making decisions (Rusdi et al., 2023).

Despite the important role of public accountants, data shows that the number of public accountants in Indonesia is still very small compared to other countries. Based on data from the Center for Financial Professional Development (PPPK), in 2023 the number of active public accountants will

be 1,464 people (Sidig & Putra, 2019). This figure is relatively small when compared to Indonesia's population of more than 281 million people. ASEAN Chartered Professional Accountant (ASEAN CPA) data from Worldometer in early 2023 revealed that Indonesia has a ratio of 1:121,792, or one professional accountant for every 121,792 people. Compared to Malaysia, which has a ratio of registered professional accountants of 1:20,141, or Singapore, with a higher ratio of professional accountants, namely 1:5,562, the number of public accountants in Indonesia is still very far behind. This can create an imbalance between existing public accountants and the need for public accounting services. If this continues, it is feared that in the future Indonesia will lack of people who work as public accountants (Laksmi & Al Hafis, 2019).

This very low number of public accountants is certainly triggered by various factors (Fachrunnisa et al., 2022; Hutami et al., 2022). One of these triggers could be the lack of interest among students in working as public accountants after graduating from bachelor's degrees (Nabela et al., 2023). In fact, the low figure number of public accountants in Indonesia shows a big opportunity that students can consider when choosing a career as a public accountant, especially for accounting graduates. However, it could be that the low number of public accountants in Indonesia is caused by other things. To the best of the author's knowledge, no published research results have been found regarding the actual career interests of accounting students as public accountants. Almost

all research that examines accounting students' career interests focuses on the factors that influence career interests, but does not describe what students' actual interests are. This research will fill this gap.

Interest is a person's condition by looking at characteristics or what is connected to his own needs or desires, so that people who have an interest will arouse and show enthusiasm for themselves as far as what is seen to be related to their interests. Meanwhile, according to Prayitno (2021) "interest is a person's desire for something. If a person has an interest in an object, they will really show great attention and feel happy about that object." "Interest can also be the cause of activity and participation where it can emerge in humans through a process and this interest can develop through attention and interaction with the environment" (Octaviany & Usman, 2021). Thus, it can be concluded that interest shows the condition of a person who has certain desires so that someone who has an interest will try to obtain it through various activities.

Meanwhile, a career is a job that a person does and has during a certain period of time, where a career shows the pattern of a job and is closely related to the experiences and activities during a person's working life (Amaning et al., 2020). This understanding emphasizes that career is not related to success or failure, but rather to attitudes and behavior, and individual continuity in activities related to their work. The career paths for public accountants and their responsibilities are junior auditor, senior auditor, management and partner (Malinggas et al., 2023). Junior auditors are tasked with carrying out most of the details of the inspection. Meanwhile, the senior auditor is tasked with coordinating and being responsible for audit field work, including supervising and reviewing employee work. Management is tasked with helping plan costs and managing audits, reviewing cost work and managing relationships with clients. A manager may be responsible for more than one thing at the same time. The partner has overall responsibility regarding auditing. The partner signs the audit report and management letter, and is responsible for collecting audit fees from clients. Thus, it can be concluded that public accounting is a professional profession that has expertise in auditing and financial reporting for certain purposes.

Interest in becoming a public accountant can be seen from personal interest, situational interest, and interest in psychological characteristics (Ghani et al., 2019). Personal interest in becoming a public accountant can be seen when someone makes an activity a choice for certain things, generally liking activities related to public accounting. Situational interest is an interest that is largely aroused by environmental conditions, where environmental conditions are many who have a career as public accountants, so this will increase interest in becoming a public accountant. Interest in Psychological Characteristics to Become a Public Accountant Interest in psychological characteristics is a combination of

the interaction of a person's personal interests with environmental interest characteristics. These interests have not been discussed much specifically, especially the interests of Indonesian accounting students. Existing research tends to discuss the factors that influence interest or the determination of interest.

Based on the background above, this research will find out about how interested accounting students in Indonesia are in becoming public accountants, and what challenges students face in realizing this interest. The results of this research are important to provide a basis for policy making regarding the continuity of further professional accounting education. By knowing the true career interests of Indonesian accounting students, policy makers will be able to decide on the right steps to support the achievement of students' interest in becoming public accountants. In the end, the number of public accountants in Indonesia can balance the ratio of public accountants in other ASEAN countries.

## II. BODY TEXT

The population in this study were all students of the Bachelor of Accounting study program at 3 state universities in Makassar, Indonesia. "In determining the sample size in this study, the researcher used the Slovin formula to estimate the parameter  $e = 10\%$ ." (Sugiyono, 2010). From the calculations, it can be stated that the number of samples in this research population was 88 Bachelor of Accounting students. Then the sampling technique used in this research was a simple random sampling technique. The steps in sample selection in this research were that the sample selection was carried out randomly. The randomly selected students then become the respondents in this research.

Researchers used a Likert scale questionnaire as a tool for collecting data and information related to students' interests in choosing a career as a public accountant. The data obtained from the questionnaire is quantitative data which will then be used to describe students' interest in choosing a career as a public accountant and the challenges in facing it. To obtain valid and reliable statements regarding the instruments that will be used in collecting data on each research variable, the instruments prepared are processed through: Testing the construct validity of the instruments developed using the Pearson product moment formula, and testing the reliability of each instrument using Cronbach's alpha formula 9. The data analysis in this research was descriptive statistical analysis to determine respondents' responses to the questionnaire given, with the formula:

$$\% \text{ Actual Score} = \frac{\text{Actual Score}}{\text{Ideal Score}} \times 100\%$$

Information:

- The actual score is the answer score obtained from all respondents for the observations that have been submitted

- The ideal score is the maximum score or highest possible score that can be obtained if all respondents have the highest score answer.

The score interpretation criteria can be seen in the following table:

**Table 1 Respondent Response Criteria**

No	Score	Criteria
1	0% - 20%	Very Low
2	21% - 40%	Low
3	41% - 60%	Fair
4	61% - 80%	High
5	81% - 100%	Very High

Source: Rukajat (2018)

Then descriptive statistics are used to describe and categorize each variable in this research, namely mean value, standard deviation, minimum value, maximum value, and distribution table. These values are used as a basis for determining the interpretation of the categorization of students' interests in choosing a career as a public accountant. Then the categorization used in this research for each variable is the categorization proposed by Mardapi (2012).

Following the Likert scale statements, the questionnaire also provides open ended questions. This is to explore reasons behind respondents replied on the statements. Some of respondents provided very short answers, but most of them could delivered rich and understandable responses. The answers enabled researcher to explain the result appropriately.

**III. RESULT AND DISCUSSION**

Indicators in choosing a career to become a public accountant consist of 3 indicators including: 1) personal interest in becoming a public accountant, 2) situational interest in becoming a public accountant, 3) interest in the psychological characteristics of becoming a public accountant. The following are the results of the data description regarding each indicator in the career choice variable to become an accountant based on the respondents' responses.

**A. Personal Interest in Becoming a Public Accountant**

In the indicator of personal interest in becoming a public accountant, there are 3 statements including: 1) becoming a public accountant is my hope for tomorrow, 2) interested in a career as a public accountant based on my own motivation, 3) liking/favor the activities or work carried out by public accountants.

**Table 2. Respondents' Responses Based on Personal Interest in Becoming a Public Accountant**

No	Statements	Score				Actual Score	Ideal Score	Actual Score (%)
		4	3	2	1			
1	Becoming a public accountant is my expectation for tomorrow	46	41	1	0	309	352	87.78
2	Interested in a career as a public accountant based on self-motivation	45	40	3	0	306	352	86.93
3	Favor the activities/work carried out by public accountants	44	43	1	0	307	352	87.22
	<b>Amount</b>	135	124	5	0	922	1056	87.31

Source: Processed data (2023)

Based on table 2, it shows that the overall interpretation, the actual percentage score was 87.31, which shows that the percentage of respondents' responses to the indicator of personal interest in becoming a public accountant is very high. This is characterized by several personal factors of a student in choosing his career. Most of students reveal that their dream profession is a registered public accountant.

The questionnaire responses showed that one of the reasons of students to join the accounting study program was to be a public accountant. They like the work carried out by public accountants. Therefore, their interest to have career as a public accountant mostly driven by their own motivation.

**B. Situational Interest in Becoming a Public Accountant.**

In the indicator of situational interest in becoming a public accountant, there are 3 statements including: 1) the surrounding environment directs me to pursue a career as a public accountant, 2) I am interested in a career as a public accountant because I am a student at the Faculty of Economics, 3) job opportunities are higher.

**Table 3. Respondents' Responses Based on Situational Interest in Becoming a Public Accountant**

No	Statements	Score				Actual Score	Ideal Score	Actual Score (%)
		4	3	2	1			
1	The surrounding environment directed me to work as a public accountant	43	44	1	0	306	352	86.93
2	Interested in a career as a public accountant because I am a student at the Faculty of Economics and Business	42	44	2	0	304	352	86.36
3	Higher job opportunities	43	43	2	0	305	352	86.65
	<b>Amount</b>	128	131	5	0	915	1056	86.65

Source: Processed data (2023)

Based on table 3, it shows that the overall interpretation, an actual score percentage of 86.65, shows that the percentage of respondents' responses to the situational interest indicator in becoming a public accountant is very high. This indicates that situation and conditions are one of the factors to consider in choosing a career, especially in the field of public accountant.

The research questionnaire showed that mostly respondents realized the higher job opportunities to become a registered public accountant than other professions in accounting field. They knew the fact that public accountant number is still very low compare to other ASEAN countries. This situation can be a very good opportunity for them to pursue a career as a public accountant in Indonesia. The respondents also considered their status as an accounting student as their ticket to become a public accountant. Therefore, situational surrounding respondents has provided well background for accounting students to have high interest in becoming a public accountant.

**C. Interest in Psychological Characteristics for Becoming a Public Accountant.**

In the indicator of interest in the psychological characteristics of becoming a public accountant, there are 3 statements including: 1) starting to deepen knowledge about

the public accounting profession, 2) have aspirations to become a public accountant and work in a Public Accounting Firm, 3) can provides opportunities to develop oneself and increase relationships.

**Table 4. Respondents' Responses Based on Interest in Psychological Characteristics of Becoming a Public Accountant**

No	Statements	Score				Actual Score	Ideal Score	Actual Score (%)
		4	3	2	1			
1	Start deepening knowledge about the public accountant profession	44	42	2	0	306	352	86.93
2	Have aspirations to become a public accountant and work in a Public Accounting Firm	37	49	2	0	299	352	84.94
3	Can provide opportunities to develop yourself and increase relationships	40	47	1	0	303	352	86.08
	<b>Amount</b>	121	138	5	0	908	1056	85.98

Source: Processed data (2023)

Table 4 shows that the overall interpretation, an actual score percentage of 85.98, shows that the percentage of respondents' responses to the psychological characteristics indicator in becoming a public accountant is very high as well. This indicates that psychological characteristics are one of the factors that driven the interest of students to pursue a career as a public accountant.

The questionnaire results exposed that the more the students have knowledge about the public accountant profession, the higher their desire to become a certified public accountant. Students in their second year and more of their college admitted that as they deepening their knowledge about the public accountant profession, they become inspired to be a public accountant or at least work in a public accountant firm. The accounting students acknowledged that

as a professional they have to keep develop themselves, and career as a public accountant could provide a good opportunity for that.

An overview of the results of the descriptive statistics for the variable Student Interest in Choosing a Career as a Public Accountant is presented in Table 5 which includes the minimum value, maximum value, mean, range and standard deviation where data was collected using a questionnaire with a total of 9 statements. A summary of the results of the descriptive analysis of student interest variables in choosing a career as a public accountant is presented in the table below.

**Table 5. Descriptive Statistics Results for Student Interest Variables in Becoming Public Accountants**

Descriptive statistics	Score
N	88
Mean	31,20
Median	32
Mode	27
Deviation Stadard	3,44
Varians	11,84
Range	11
Minimum Score	25
Maximum Score	36
Sum	2746

Source: Processed data (2023)

Based on Table 5, it can be seen that the maximum score obtained from respondents was 36, the minimum score obtained by respondents was 25, so the range of scores obtained was 11. The average score obtained from respondents was 31.20. Furthermore, a standard deviation value of 3.44 was obtained, which indicates that the scores obtained in data collection tend to spread between a minimum score of 25 and a maximum score of 36. These scores will then be used as a basis for interpreting and determining the categorization of a picture of students' interest in choosing a career to become a public accountant in general.

The data that has been processed with descriptive statistics is then grouped based on the categorization of the scores obtained based on a predetermined category formula. Below are presented the results of calculations to determine the categorization of students' interest in choosing a career as a public accountant.

**Table 6. Categorization of Student Interest Variables in Choosing a Career to Become a Public Accountant**

Acquisition Score	Description	Frequency	Percentage (%)
$X > 34,73$	Very High	22	25
$31,30 > X \leq 34,73$	High	25	28.41

$27,86 > X \leq 31,30$	Low	18	20.45
$X \leq 27,86$	Very Low	23	26.14
		88	100

Source: Processed data (2023)

Based on Table 6, it can be seen that the respondents in this study showed very high interest in choosing a career as a public accountant. More than 50% of respondents have a high interest in a career as a public accountant. However, the respondents replied that there are some constraints in their effort to make their dream come true as a public accountant. Some of them were:

1. Students considered the process they have to go through to become a public accountant is not easy. In order to become a public accountant, a person must first take a public accountant certification exam to obtain permission to practice as a public accountant. Mostly, the candidate has to join the exam couple of time in order to pass the exam.
2. Students also the high cost to become a certified public accountant. Public accountant candidates have to prepare some rupiahs to register as public accountant after they pass the certification exam.
3. The respondents also mentioned about the process to become a public accountant. They said that it takes a long time to be a certified public accountant, while mostly expected that after they graduated, they could earn money straightaway for living.

The above points mentioned by respondents can be a very challenging situation for an accounting student to consider a career as a public accountant. So, it is not about the interest or desire to become a certified public accountant. The interest was very high as can be seen in the research result. However, the path that a student has to going through that can be an obstacle for a student to keep pursuing a career as a public accountant.

## CONCLUSIONS

The purpose of this research is to analyze accounting students' interest in choosing a career as a public accountant. The results of this research conclude that: 1. Based on descriptive analysis, students' assessment of the student interest variable in choosing a career as a public accountant is high; 2. Personal interest is the main source of interest for accounting students in choosing a career as a public accountant. However, the long journey to become a public accountant can make the high desire to be a public accountant disappear as the time gone.

The limitation of this research is that the population and sample are only limited to some universities in the eastern part of Indonesia. A wider range of respondents covering several regions in Indonesia will provide a better level of generalization

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