

Parental Influence as a Moderator: Evidence from Indonesia's Accounting Student's Intentions to Pursue Public Accounting Careers

Ni Putu Yuria Mendra¹, I Gede Cahyadi Putra², and Ni Wayan Ista Kumala Sari³
^{1,2,3}Accounting Study Program, Faculty of Economics and Business,
Universitas Mahasaraswati Denpasar, Denpasar, Indonesia
Corresponding author: yuriamendra@unmas.ac.id

Abstract: The public accounting profession plays an important role in maintaining the credibility of financial information, yet accounting students' intentions to pursue this career may be shaped by both individual expectations and family influences. This study examines the effects of career motivation, financial rewards, and professional recognition on accounting students' intentions to pursue public accounting careers and tests parental influence as a moderator. Drawing on Social Cognitive Career Theory and Expectancy Theory, the study uses a quantitative cross-sectional design and PLS-SEM. The sample comprises 336 accounting students from universities in LLDIKTI Region VIII (Bali and NTB). The results indicate that career motivation has a positive and significant effect on career intention, whereas financial rewards and professional recognition do not show significant direct effects. Parental influence significantly moderates all three relationships, although the moderation of financial rewards requires verification of the bootstrapping tail specification because the reported t-statistic and p-value are not aligned under a conventional two-tailed test. The findings extend career-choice research by positioning parental influence as a contextual factor that shapes how students translate career-related motivation, financial considerations, and professional recognition into intentions to pursue public accounting.

Keywords: Career Motivation, Financial Rewards, Professional Recognition, Parental Influence, Public Accounting Career Intention

Introduction

The public accounting profession contributes to the credibility of financial reporting by providing assurance and related professional services. In Indonesia, the supply of public accountants has increased in recent years, but the profession continues to require a sustainable pipeline of qualified entrants. The national figures reported in Table 1 show an increase from 1,448 public accountants in 2022 to 1,646 in 2025. Rather than interpreting the absolute number as evidence of students' career preferences, these figures provide the broader professional context in which accounting students make career decisions.

Table 1. Number of Public Accountants in Indonesia

No	Year	Number of Public Accountants	Growth Rate (%)
1.	2022	1.448	
2.	2023	1.464	1.10
3.	2024	1.598	9.15
4.	2025	1.646	3.00

Source: www.ppk.kemenkeu.go.id, (2025)

Based on the data in Table 1, the number of public accountants in Indonesia from 2022 to 2025 has increased, but not significantly. In 2022, there were 1,448 public accountants, increasing by 16 in 2023 to 1,464, then increasing to 1,598 in 2024, and decreasing to 1,646 in 2025. Despite this increase, this number is still far from the national demand. According to Dedy Permadi (Kominfo.go.id, 2022), the need for public accountants reaches 452,000 people, while only about 42,786% are available. Data from ICAEW and PPPK Kemenkeu (2023) shows that there are only 1,464 active public accountants, a very small number compared to Indonesia's population of over 282 million.

In the LLDIKTI VIII region (Bali and NTB), there are 8,939 active students enrolled in undergraduate accounting programs, indicating great potential to meet the needs of this profession. However, research shows that not all students are interested in becoming public accountants due to factors such as perceptions of the profession, motivation, social environment, career prospects, and a lack of understanding about CPA or PPAk certification. Given the current situation, with a large number of accounting students in the LLDIKTI VIII region but with less than optimal interest in pursuing a career as a public accountant, it is important to conduct further research on the various factors that influence this interest. There is a phenomenon where the lack of public accountants in Indonesia is a great opportunity that accounting students can consider in choosing a career as a public accountant. In planning their careers, students certainly have considerations that influence them in determining the profession they will choose. What is the background for choosing this profession and what do students expect from their choice in the future? This condition shows the need for further research related to the factors that influence the interest of accounting students to pursue a career as a public accountant in Indonesia.

Factors that influence accounting students' interest in choosing a career as a public accountant include career motivation, financial rewards, and professional recognition. Career motivation is an internal drive to achieve certain goals in work, such as career advancement and a better position. Career motivation represents an individual's internal orientation toward career development, achievement, and long-term career goals. Several studies report a positive association between career motivation and interest in public accounting, whereas other studies find no significant relationship. These mixed findings suggest that motivation may not operate independently of the social context in which students make career decisions. Findings from studies conducted by Rafli (2023), Ananda (2024), Rachmadiyah (2023), Rahma and Murdiansyah (2023), Lukman and Nata (2024), and Rabia and Primasari (2022) state that career motivation has a positive effect on interest in a career as a public accountant. while research conducted by Cahya and Erawati (2024) and Rizka (2024) found that career motivation does not affect interest in a career as a public accountant.

Apart from career motivation, financial rewards are also an important factor. Financial

rewards are a form of monetary compensation for an individual's contribution to an organization (Rofikah and Norsain, 2022). Financial rewards represent monetary outcomes associated with employment, including salary, bonuses, allowances, and perceived income stability. Prior studies have reported positive, negative, and non-significant relationships between financial rewards and public accounting career interest. Such variation indicates that students may evaluate financial rewards together with other expected outcomes and contextual influences rather than as an isolated consideration. The findings of research conducted by Lande et al. (2024), Ananda (2023), Sari and Maryanti (2023), Murdiawati (2020), Wardani and Angelina (2024), Amelia and Banjarnahor (2023), Fitriana et al. et al. (2023), Ariyani., et al. (2025), Qothrunnada and Zakiy (2022), Rahma and Murdiansyah (2023), Rabia and Primasari (2022), consistently state that financial rewards contribute significantly to increasing individual motivation to pursue a career in public accounting. However, not all studies show similar results. Research conducted by Pamuji et al. (2025), Niko and Wangdra (2023), Rahayu et al. (2023), Anggraini and Ari (2022) found that financial rewards have a negative effect on interest in a career as a public accountant. while research conducted by Hasibuan et al. (2024) and Fitriyana and Sumiyati (2021) concluded that financial rewards have no effect on interest in a career as a public accountant, reflecting differences in views and empirical results in assessing the role of financial rewards in career choices in the field of accounting.

Professional recognition is an award given in connection with work or achievements. A person will consider the rewards they will receive when choosing a career path. Forms of professional recognition include non-monetary or non-financial rewards (Riyanti and Agustina 2024). The findings of research conducted by Riyanti and Agustina (2024), Murdiawati (2020), Amelia and Banjarnahor (2023), Syarief., et al. (2024) state that professional recognition has a positive effect on interest in a career as a public accountant, while research conducted by Fitriyana and Sumiyati (2021), Sari (2024) found that professional recognition does not affect accounting students' interest in choosing a career as a public accountant.

This study introduces parental influence as a moderating variable. Social Cognitive Career Theory (SCCT) conceptualizes career development as an interaction among personal factors, behavior, and environmental conditions, while family-related contexts can shape career interests and choices. In the Indonesian social and cultural context, career decisions are often influenced not only by personal considerations but also by family views. Parental support can increase students' confidence in choosing a career as a public accountant, while a lack of support can weaken this interest. The inconsistency of previous research results also forms the basis of this study with different research objects. Based on the above background, this study will use three independent variables, namely career motivation, financial rewards, and professional recognition, with parental influence as the moderating variable. This study is the latest research that integrates three main variables, namely career motivation, financial rewards, and professional recognition, on accounting students' interest in pursuing a career as a public accountant with parental influence as a moderating variable. Not only is the combination of variables rarely studied simultaneously in previous studies, but the use of parental influence as a moderating variable in this relationship is also still very limited in academic literature, especially in the field of accounting. Expectancy Theory complements this perspective by explaining why students are motivated when they perceive a meaningful relationship between effort, performance, and valued outcomes.

The study focuses on accounting students in LLDIKTI Region VIII (Bali and NTB) and addresses two gaps. First, previous studies have reported inconsistent findings for financial rewards and professional recognition. Second, parental influence has received less attention as a moderator of these relationships in accounting career-choice research. The study therefore examines (1) the direct effects of career motivation, financial rewards, and professional recognition on public accounting career intention and (2) whether parental influence moderates each of these relationships. The findings are expected to contribute to the literature on accounting career choice by clarifying the role of family context in students' career decision processes.

Literature Review

Social Cognitive Career Theory

Social Cognitive Career Theory (SCCT) explains career development through the reciprocal interaction of personal characteristics, behavior, and environmental conditions (Bandura, 1986; Lent et al., 1994). Career interests are shaped by learning experiences, self-efficacy, outcome expectations, and contextual supports and barriers. In this study, career motivation, expected financial outcomes, and professional recognition represent career-related considerations, while parental influence represents an important contextual condition. SCCT therefore provides the overarching framework for explaining why the same career-related consideration may be translated into different levels of career intention depending on the family environment.

Expectancy Theory

Expectancy Theory proposes that motivation is related to beliefs about the relationship between effort, performance, and valued outcomes (Vroom, 1964). In the context of accounting students, students may develop stronger intentions to pursue public accounting when they perceive that effort invested in education, professional training, and career development can produce outcomes they value, including career development, financial returns, and professional recognition. Expectancy Theory complements SCCT by explaining the outcome-oriented mechanism underlying the direct relationships, whereas SCCT provides the broader framework for incorporating family and environmental influences.

Career Interest

Interest can be considered a fairly stable characteristic within an individual. Interest has a huge influence on a person's activities, because with interest, a person tends to be involved in things that interest them. Conversely, without interest, it is difficult for a person to do anything (Mikarsa, 2004). Career comes from Dutch and refers to the development and progress of an individual's work. This term also covers the levels within a particular job. Rachmawati (2008) argues that career planning is an effort to develop human resources. Meanwhile, according to the Big Indonesian Dictionary, career is defined as the advancement and development in a person's life, position, or job, which is usually related to work that provides rewards such as salary.

Career Motivation

According to London (1983), career motivation is an internal drive that influences a person's decisions and behavior in building a career, including “career insight, career identity, and career resilience.” This motivation plays an important role in determining job choices, self-development, and the achievement of career goals (Cahyani, 2018).

Financial Rewards

Financial rewards are a form of monetary compensation given for an individual's contribution and performance in an organization. These include salaries, bonuses, allowances, and incentives aimed at motivating and retaining high-performing employees (Febriana & Banjarnahor, 2023; Rofikah and Norsain, 2022).

Professional Recognition

Professional recognition is appreciation for a person's achievements and expertise in their field of work. This recognition is not only financial but also includes social and institutional recognition that affirms individual competence (Amelia and Banjarnahor, 2023; Yopeng et al., 2020).

Parental Influence

Parental influence is the influence of parents in shaping their children's career decisions. Parental support, guidance, and role models play a major role in determining students' career aspirations, including in choosing the public accounting profession (Yono, 2022).

Career Motivation and Career Interests

Career motivation is an internal drive, as well as external influences, that leads a person to choose and pursue a particular job. For accounting students, career motivation can arise from a desire for success in their work, job security, social recognition, or opportunities for growth in the field of accounting. When someone lacks or does not have motivation, they will have difficulty choosing their career path. Having high motivation will improve the quality of a person's attitude in learning, working, and living their life. Several motivational factors can influence the career studies of public accounting students, such as ways to increase their income and economic status (Yono, 2022). Based on previous research in Rafli's study (2023), career motivation has a positive effect on interest in a career as a public accountant. The results of this study are in line with Lukman and Nata (2024), who found that career motivation has a positive effect. Therefore, based on an understanding of career motivation, theoretical foundations, and previous research, H1 can be proposed:

H1: Career motivation has a positive effect on accounting students' interest in pursuing a career as a public accountant.

Financial Rewards and Career Interest

Financial rewards, commonly referred to as salaries, are rewards or compensation in the form of currency in exchange for a person's work, energy, effort, and benefits. A career or profession as an accountant in a public accounting firm can generate a fairly high or large

and varied income or salary compared to the income obtained from other careers because the larger the company or client using the services of a public accounting firm, the higher the income received (Norlaela and Muslimin, 2022). According to Herzberg, through his two-factor motivation theory, salary is included in the hygiene factors that influence job satisfaction and the attractiveness of a profession. When financial rewards are considered high and competitive, this can encourage students to choose a career in public accounting. Various studies also reveal that the perception of appropriate rewards plays an important role in attracting young people to consider a career as a public accountant. Based on previous research by Lande et al. (2024), financial rewards have a significant and positive effect on a career as a public accountant. The results of this study are in line with research conducted by Ananda (2023), which shows that financial rewards have a significant positive effect on a career as a public accountant. Based on the above description, the second hypothesis can be stated as follows: H2:

H2: Financial rewards have a positive effect on accounting students' interest in pursuing a career as a public accountant.

Professional Recognition and Career Interests

Professional recognition is an important element in receiving acknowledgment for one's abilities or achievements. This concept of recognition can encompass various things, such as opportunities to pursue a career in other professional fields, opportunities for growth, and rewards for achievements. Professional recognition includes recognition of an individual's expertise, which allows them to engage in various professions or fields of work (Amelia and Banjarnahor, 2023). Professional recognition is related to recognition of an individual's success or expertise. It is also connected to the principles of Maslow's hierarchy of needs theory, which includes elements such as self-esteem, achievement, status, recognition, and attention (Hanni, 2024). Based on previous research in Murdiawati's (2020) study, professional recognition has a positive effect on accounting students' interest in pursuing a career as a public accountant. The results of this study are in line with research conducted by Hanni (2024), which shows that professional recognition has a positive effect on interest in a career as a public accountant. Based on the above description, the third hypothesis can be stated as H3:

H3: Professional recognition has a positive effect on accounting students' interest in a career as a public accountant.

Parental Influence, Career Motivation, and Career Interest

Career motivation is an internal drive that motivates a person to pursue a certain type of job, such as public accountant. Students who have strong career aspirations will usually show great interest in this profession because they feel there is harmony between their personal desires and existing job opportunities. However, in practice, career decisions are not always purely influenced by personal motivation but are often affected by external factors, one of which is parental influence. In Indonesian culture, parents play a very important role in their children's career decisions. They not only provide advice, but also often determine the direction of career choices, either directly or indirectly. Therefore, even if a student is highly motivated to become a public accountant, that interest may diminish if they do not receive support from their parents. Conversely, if parents provide encouragement, approval, or even set an example in that field, then the student's career enthusiasm will more easily turn into a real interest in pursuing that job. In other words, parental influence is a factor that can

strengthen or weaken the relationship between career motivation and interest in a career. If parental support is present, then the impact of career motivation on interest will be stronger. However, if that support is absent, the influence can weaken to the point of being insignificant. Therefore, it is important to explore the moderating role of parental influence so that we can gain deeper insight into the factors that influence students' interest in pursuing a career as a public accountant. Based on the above description, the fourth hypothesis can be stated as H4:

H4: Parental influence moderates the relationship between career motivation and the interest of accounting students in choosing a career as a public accountant.

Parental Influence, Financial Rewards, and Career Interests

Financial rewards are one of the external elements that are often a major consideration when choosing a profession. For accounting students, a career as a public accountant can be attractive if the profession is considered to provide adequate, stable, and competitive income. The higher students' perceptions of the earning potential in this profession, the more likely they are to be interested in pursuing a career as a public accountant. However, perceptions of the value of financial rewards are not always independent. Often, students' perceptions and career choices are also influenced by their parents' opinions. In this context, parental influence can serve as a factor that strengthens or weakens the relationship between salary and career interest. When parents have a positive view of a career in public accounting, for example, considering it a stable and profitable job, students' views on financial rewards tend to be reinforced, thereby increasing their interest in pursuing a career in this field. Conversely, if parents doubt the financial future of this profession or encourage their children to pursue other jobs that are considered more prestigious or profitable, then the influence of financial rewards on career interest can be weakened or hindered. Thus, parental influence can moderate the relationship between financial rewards and career interest. When parental support is strong, the appeal of financial rewards becomes more significant for students in choosing the public accounting profession. On the other hand, when parental support is low or negative, the impact of financial rewards may be reduced. Therefore, it is very important to examine the role of parental influence in this context so that we can better understand the factors that influence students' interest in choosing a career as a public accountant. Based on the above description, the fifth hypothesis can be stated as follows H5:

H5: Parental influence moderates the relationship between financial rewards and accounting students' interest in choosing a career as a public accountant.

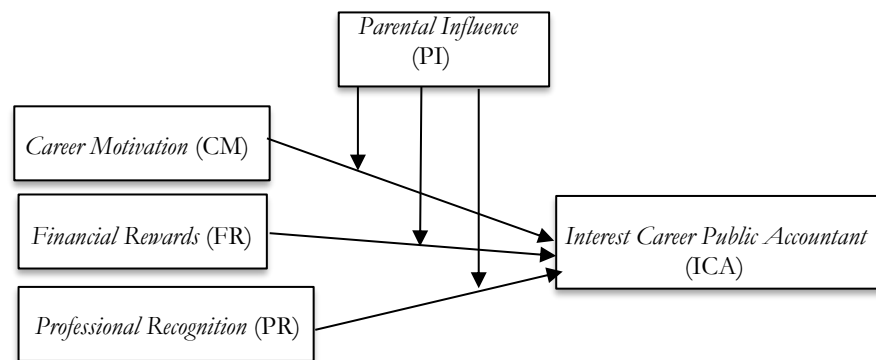
Parental Influence, Professional Recognition, and Career Interest

Professional recognition is a form of reward given to individuals based on their abilities, integrity, and achievements in a particular field. For accounting students, a career as a public accountant is often considered a prestigious choice because of the great responsibility and positive social image in the eyes of the public and the business world. Therefore, views on professional recognition can be an important factor influencing students' interest in choosing a career as a public accountant. However, in the social and cultural environment in Indonesia, students' perspectives and career decisions are not only influenced by personal values but also by family opinions, especially those of parents. Parental influence in this case can affect the relationship between professional recognition and career interest. If parents consider the public accounting profession to be a respectable, professional, and high-status job, then the professional recognition felt by students will further strengthen their desire to pursue this

profession. Conversely, if parents do not understand or belittle the status of the public accounting profession, then the motivation that comes from professional recognition may be lessened in terms of its impact on career interests. It can be said that parental influence can strengthen or weaken the impact of professional recognition on student interests. Support and recognition from parents regarding the status of the profession will provide confidence and social legitimacy that makes students more seriously consider a career in public accounting. On the other hand, if there is no support or even rejection from parents, career interest that arises due to professional recognition can wane or be hindered. Therefore, it is important to explore the moderating role of parental influence in this relationship so that we can better understand how family social factors play a role in shaping students' interest in the public accounting profession, especially in terms of status seeking, social prestige, and professional recognition. Based on the above description, the sixth hypothesis can be stated as H6:

H6: Parental influence moderates the relationship between professional recognition and accounting students' interest in choosing a career as a public accountant.

Figure 1. **Conceptual Framework**



Methods

This study was conducted at private universities in the LLDIKTI VIII Bali and NTB regions. The research subjects included all accounting students in the region. The independent variables were career motivation, financial rewards, and professional recognition. The dependent variable was accounting students' interest in pursuing a career as a public accountant, and the moderating variable was parental influence. The following are the operational definitions of each variable shown in Table 2.

Table 2. **Operational Definitions of Variables**

No	Name	Definition	Measurement/ Indicator	Source
1.	Career Motivation (CM)	CM is the drive within an individual to achieve career goals through certain actions and attitudes.	a. Desire b. Career satisfaction c. Professional ambition d. Long-term goals	Rahma and Murdiansyah (2023)

2.	Financial Rewards (FR)	FR is compensation in the form of salary and other financial benefits given for employee contributions.	a. Salary perception b. Attractive bonuses and allowances c. Motivation from high income d. Financial stability	Chasanah., et al, (2021)
3.	Professional Recognition (PR)	PR is a form of appreciation for individual achievements, both financial and non-financial, such as recognition from institutions.	a. Professional outlook b. Professional social status c. Desire to have a professional reputation d. Pride in holding a professional title	Chasanah., et al, (2021)
4.	Parental Influence (PI)	PI is the influence of parents on their children's development and career choices, both through their role as role models and the guidance they provide from an early age in determining their future career path.	a. Parental support b. Open discussions with parents c. Material support d. Influence of parental opinion	Anggraini and Ari, (2022)
5.	Interest in a Career as a Public Accountant (ICA)	ICA is a person's desire or aspiration to work as a public accountant, which arises from the suitability between personal conditions, situations, and needs.	a. Desire to work as a public accountant after graduation b. Interest in pursuing professional training or certification c. Long-term career goals d. Readiness to start a career in public accounting	Syarief., et al, (2024)

The data used consists of quantitative data from questionnaires and qualitative data from documentation. The data sources consisted of primary data obtained directly through the distribution of questionnaires, as well as secondary data from literature, documents, and institutional data. The research population consisted of 8,939 students, and the sample size was determined using the Isaac and Michael table with a five percent error rate, which resulted in a sample size of 336 respondents using the Proportionate Stratified Random Sampling method. Data analysis used validity and reliability tests for instrument testing, and data analysis techniques used SEM-PLS with the help of SmartPLS 4 (Hair., et al., 2022).

Findings

The instrument testing results show that all indicators have a correlation with the total construct score > 0.3 and a p-value < 0.05 , so all items are categorized as valid. Reliability testing using Cronbach's α shows that all items in the research variables have an $\alpha > 0.70$, indicating high internal consistency and that all variables are reliable.

Convergent validity was tested by looking at the factor loading and average variance extracted (AVE) values. All indicators showed factor loadings between 0.723 and 0.879 and AVE between 0.550 and 0.678, both > 0.5 , thus meeting the criteria for convergent validity. Reliability was tested through composite reliability and Cronbach's α , where all values were > 0.7 , indicating that the construct had good internal consistency and could be categorized as reliable. The discriminant validity results showed that each indicator had the highest correlation with its original construct, the AVE root $>$ the correlation between constructs, and HTMT < 0.90 . Based on the test results, this study is declared discriminant valid and the research model has met the criteria for good measurement.

The R^2 value indicates the proportion of variance in the endogenous variable that can be explained by the exogenous variables in the model (Chin, 2010). Based on the analysis results, the variable of interest in a career as a public accountant can be explained by career motivation, financial rewards, professional recognition, and parental influence by 73.5%, while 26.5% is influenced by other factors outside the model. Referring to the criteria of Hair et al. (2022), the R^2 value of 0.735 is in the good (substantial) category, which means that the model has a strong explanatory power for endogenous variables.

Table 3. f^2 and Effect Interpretation

	f^2 Value	Effect Category
CM	1,223	Large
FR	0,269	Medium
PI	0,188	Medium
PR	0,289	Medium
PI x CM	0,210	Medium
PI x FR	0,173	Medium
PI x PR	0,354	Large

The f^2 analysis shows that career motivation (CM) has a very large effect ($f^2 = 1.223$) on interest in a career as a public accountant, making it the dominant factor. Financial rewards (FR), parental influence (PI), and professional recognition (PR) have a moderate effect, indicating a moderate contribution. The interactions $PI \times CM$ and $PI \times FR$ also have a moderate effect, while $PI \times PR$ has a large effect ($f^2 = 0.354$), indicating that parental support strengthens the relationship between professional recognition and career interest. These results confirm the significant contribution of each construct and its interactions to career interest in public accounting.

The Goodness of Fit (GoF) value of 0.671 falls into the large category (>0.36). This indicates that the research model is very good and able to accurately represent the data according to the theory used, showing the suitability of the model to the research conditions.

Table 4. Calculation of Goodness of Fit (GoF) Values

Variable	AVE	R^2
CM	0,630	
FR	0,586	
PI	0,615	
PR	0,550	
ICA	0,678	0,735
Average	0,612	0,735
$GoF = \sqrt{0.612 \times 0.735} = 0.671$		

Figure 2. Inter-Variable Relationship Model

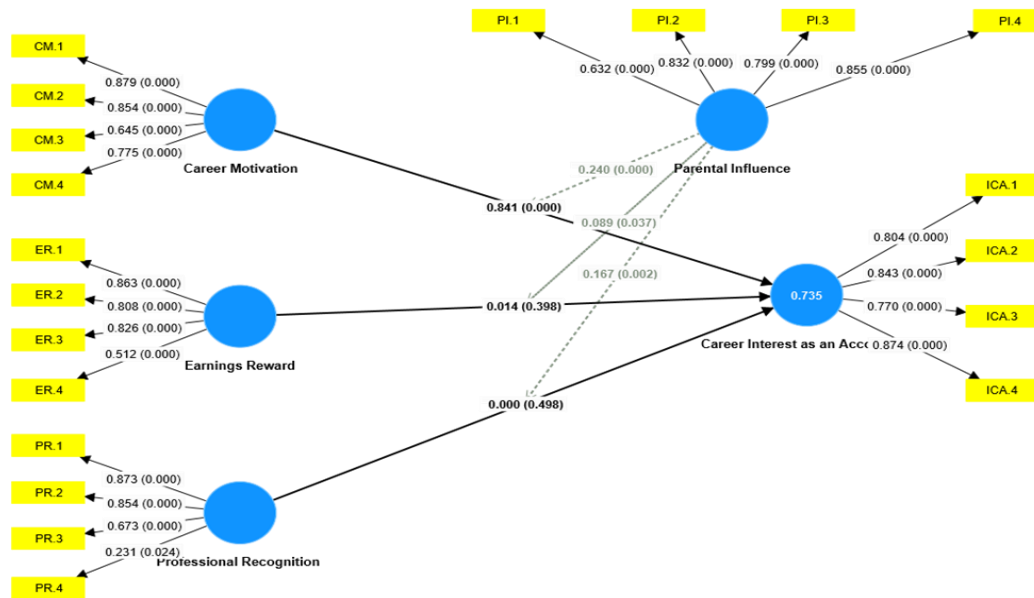


Table 5. Summary of Research Hypothesis Testing Results

No	Hypothesis	Coefficient	Sig.	Conclusion
1	H1: CM→ICA	0,841	0,000	Accepted
2	H2: FR →CA	0,014	0,398	Rejected
3	H3: PR→ICA	0,000	0,498	Rejected
4	H4: PI X CM→ICA	0,240	0,000	Accepted
5	H5: PI X FR →ICA	0,089	0,037	Accepted
6	H6: PI X PR→ICA	0,167	0,002	Accepted

Career Motivation (CM) shows a significant positive relationship with Interest in a Career as a Public Accountant (ICA) with a path coefficient = 0.841, t-statistic = 22.650, and p-value = 0.000. The t-statistic value > 1.96 and p-value < 0.05 prove that hypothesis 1 is accepted. Financial Rewards (FR) do not have a significant effect on ICA (path coefficient = 0.014, t-statistic = 0.259, p-value = 0.398), so hypothesis 2 is rejected because the t-statistic < 1.96 and p-value > 0.05. Professional Recognition (PR) also has no significant effect on ICA (path coefficient = 0.000, t-statistic = 0.004, p-value = 0.498), so hypothesis 3 is rejected. Parental Influence (PI) significantly moderates the relationship between CM and ICA (path coefficient = 0.240, t-statistic = 5.122, p-value = 0.000), thus hypothesis 4 is accepted, indicating that PI strengthens the influence of career motivation. PI moderates the relationship between FR and ICA (path coefficient = 0.089, t-statistic = 1.783, p-value = 0.037). Although the t-statistic is slightly < 1.96, the p-value < 0.05 indicates significant moderation, so hypothesis 5 is accepted, but the effect is relatively small. PI also moderates the relationship between PR and ICA (path coefficient = 0.167, t-statistic = 2.927, p-value = 0.002), indicating a significant moderating effect, thus hypothesis 6 is accepted.

Discussion

The Influence of Career Motivation on Interest in a Career as a Public Accountant. The results of the study show that career motivation has a positive influence on interest in a career as a public accountant. Individuals with high career motivation have a strong internal drive

to achieve professional success, develop themselves, and take advantage of opportunities in the field of public accounting. This makes them more committed to pursuing professional education, facing challenges, and achieving success. This finding is consistent with SCCT because students who have stronger career-oriented goals may pay greater attention to career opportunities, develop relevant capabilities, and form clearer occupational intentions, as well as Vroom's (1964) expectancy theory, which emphasizes that individuals are motivated if they believe their efforts will result in valuable performance and outcomes. The results of this study are in line with the findings of Raflis (2023), Ananda (2024), Rachmadiyah (2023), Rahma and Murdiansyah (2023), Lukman and Nata (2024), Rabia and Primasari (2022), providing empirical evidence that career motivation has a positive effect on interest in a career as a public accountant.

The Effect of Financial Rewards on Interest in a Career as a Public Accountant. This study shows that financial rewards do not have a significant effect on career interest in public accounting. This indicates that material considerations are not a major factor for students in choosing a career in public accounting. Non-material factors, such as job meaning, personal satisfaction, and opportunities to develop competencies, have a more dominant influence on career decisions. This result should not be interpreted as evidence that financial outcomes are unimportant in all career decisions. Rather, within this sample, students' perceptions of salary, bonuses, allowances, and financial stability were not sufficient to explain differences in public accounting career intention after the other model variables were considered. One possible contextual explanation is that students may have limited information about actual remuneration structures across public accounting firms and career stages. Another possibility is that career motivation and other non-financial considerations receive greater attention when students form intentions. These explanations are contextual interpretations rather than direct tests and should not be presented as causal mechanisms. These results are in line with the research of Pamuji et al. (2025), Niko and Wangdra (2023), Rahayu et al. et al. (2023), Anggraini and Ari (2022), Hasibuan et al. (2024), and Fitriyana and Sumiyati (2021), which concluded that financial rewards do not influence interest in a career as a public accountant.

The Influence of Professional Recognition on Career Interest in Public Accounting. The results of the study show that professional recognition does not have a significant effect on career interest. External rewards or professional status are not proven to be determining factors in increasing students' interest in choosing the public accounting profession. The finding suggests that perceived status, reputation, and professional acknowledgment alone did not distinguish students' intentions in this sample. A possible explanation is that students may have heterogeneous levels of knowledge about the actual professional roles, certification requirements, and career progression of public accountants, so recognition may remain an abstract rather than a concrete expected outcome. This interpretation is consistent with the mixed evidence reported in prior studies and does not require changing the theoretical expectation after observing the empirical result. These findings support the research of Fitriyana and Sumiyati (2021) and Sari (2024).

The Influence of Parental Influence in Moderating the Relationship between Career Motivation and Career Interest. The results show that parental influence can moderate the relationship between career motivation and career interest among accounting students. Support, guidance, and trust from parents strengthen the influence of students' internal motivation in choosing a public accounting profession. Students with high motivation will be more encouraged to pursue this profession if they receive parental support. This finding

is consistent with SCCT emphasis on contextual supports. Students with stronger career motivation may be better positioned to form public accounting intentions when parents provide encouragement, communication, guidance, or approval. The result therefore adds a contextual dimension to the direct relationship between career motivation and career intention: motivation may be more readily translated into a concrete occupational intention when the family environment is supportive.

The Influence of Parental Influence in Moderating the Relationship between Financial Rewards and Career Interest. Parental influence also moderates the relationship between financial rewards and career interest. Students who consider the public accounting profession to have good financial prospects will be more motivated if they receive parental approval, encouragement, and trust. This factor also increases their sense of pride when they are able to contribute to their families. These findings are consistent with SCCT and expectancy theory (Vroom, 1964) and expand the literature on the moderation of parental influence in the context of financial rewards.

The Influence of Parental Influence in Moderating the Relationship between Professional Recognition and Career Interest. Parental influence strengthens the relationship between professional recognition and career interest. Parental support provides emotional and social validation so that students who are encouraged to achieve professional status are more motivated to pursue a career in public accounting. A supportive family environment may make professional status and recognition more meaningful to students when evaluating public accounting as a career. The finding is consistent with the contextual logic of SCCT, in which environmental supports can shape the translation of career-related beliefs and expected outcomes into occupational interests and choices.

Conclusion

The results of the study show that career motivation has a significant positive effect; students with high motivation tend to be more driven to develop themselves, face challenges, and achieve success through the public accounting profession. Conversely, financial rewards and professional recognition were not found to directly influence career interests, indicating that material aspects and professional status are not dominant factors for students in determining their career choices. Parental influence has been proven to play a role in strengthening the relationship between career motivation, financial rewards, and professional recognition with career interests. Support, guidance, and trust from parents make students more confident and motivated to choose the public accounting profession, even increasing the influence of financial factors and professional recognition that were initially less significant.

Despite producing a comprehensive empirical model, this study has limitations. Data collection through online questionnaires (Google Forms) carries a risk of validity because the authenticity of respondents cannot be ascertained, making the results highly dependent on the honesty of students. In addition, this study only examined several internal and external factors, while other factors such as peer influence, educational institution support, and perceptions of job prospects in the public accounting field were not analyzed. Based on these findings, it is recommended that universities improve student career guidance through seminars, training, and internship programs, as well as establish more active communication with parents to strengthen family support. Students are expected to cultivate internal motivation and broaden their understanding of the public accounting profession, not only

focusing on financial aspects, but also appreciating professionalism, self-development, and social achievements, while utilizing parental support as an additional incentive in determining their career.

For universities in LLDIKTI Region VIII, the findings indicate a practical need for career-development programs that connect students' career motivation with realistic information about public accounting work, professional training, certification pathways, and career progression. Such programs can include structured internships, practitioner-led sessions, and career information materials that can also be shared with parents.

For professional organizations and public accounting firms, including IAPI and participating firms, the findings suggest value in providing accessible information about entry pathways, professional development, and career progression. The aim is to reduce information gaps that may affect how students and their families evaluate the profession.

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