

ABSTRACT

This study aims to analyze the influence of financial rewards, professional training, and labor market considerations on the interest of accounting students in pursuing a career as an accountant. The research focuses on understanding how these factors affect students' decisions in choosing a career as an accountant, particularly among accounting students at Diponegoro University.

The research method used is a quantitative approach with descriptive and verificative analysis. The population in this study consists of undergraduate accounting students at Diponegoro University. Since the research focuses on career interest, a purposive sampling technique was employed to select an appropriate sample, with criteria being students from the 2020 and 2021 cohorts, who are considered to have a sufficient knowledge base to determine their career interests. From this population, a sample of 242 students was selected. Data were collected through an online questionnaire distributed via Google Forms, with measurements using a Likert scale. Data analysis was conducted using Structural Equation Modeling (SEM) operated through the SmartPLS 4 program to ensure the validity and reliability of the research results.

The findings show that financial rewards, professional training, and labor market considerations significantly influence students' interest in pursuing a career as an accountant. Among these variables, professional training has the strongest impact on shaping students' career interests. These findings provide valuable insights for educational institutions and other stakeholders to design more effective training programs and policies to support the career development of accounting students.

Keywords: financial rewards, professional training, labor market considerations, career interest, accounting students, Victor Vroom's Expectancy Theory, Diponegoro University, SmartPLS 4, PLS-SEM.

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