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ANALYSIS OF FACTORS INFLUENCING ACCOUNTING STUDENTS' CAREER CHOICE AS PUBLIC ACCOUNTANTS WITH SELF-CONFIDENCE MODERATION

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Abstract

This study aims to analyze various factors that influence accounting students' decisions in choosing a career as a public accountant, by considering the role of self-confidence as a moderating variable. Research method This study uses a quantitative approach. A total of 78 respondents of Accounting students of the Faculty of Economics and Business, Al-Qur'an Science University were selected through purposive sampling techniques. Data were collected using an online questionnaire via Google Form, and analyzed using multiple linear regression and Moderated Regression Analysis (MRA) using SPSS Statistics software version 26. The results of the study indicate that family factors, work environment, and personal interest have a positive influence on career choice as a public accountant, while financial rewards do not have a significant effect. Self-confidence is proven to moderate the relationship between financial rewards and personal interest with career choice as a public accountant, but does not moderate the relationship between family factors and work environment on career choice. The results of this study are expected to be a reference for accounting students in considering a career direction as a public accountant.

Keywords: Career Choice, Public Accountant, Financial Rewards, Work Environment, Self-Confidence.

INTRODUCTION

The world of work in Indonesia has experienced significant progress, opening up various opportunities and new types of jobs for job seekers. Career is an important part that needs to be prepared by students after completing higher education. There are various career options, such as becoming a public accountant, auditor, tax consultant, or financial analyst. One of the most prominent professions is a public accountant, namely an individual who is responsible for preparing financial reports for a company or institution. This career is a challenge for students who want to pursue it, because it requires the ability to work under time pressure and requires high concentration and energy (Yopeng & Hapsari, 2020).

Career opportunities as a public accountant in Indonesia are very promising, especially because the need for this profession continues to increase. According to an article from Bisnis.com entitled "The Number of Public Accountants in Indonesia is Still Very Small", The Institute of Chartered Accountants in England and Wales (ICAEW) stated that according to data from the Ministry of Finance's Financial Profession Development Center (PPPK) as of February 2023, the number of active public accountants in Indonesia only reached 1,464 people. On the other hand, there are 472 Public Accounting Firms (KAP) spread throughout Indonesia. According to Conny Siahaan, Head of ICAEW Indonesia, this condition reflects a great opportunity to pursue a career as a public accountant, considering the limited number of active accountants compared to the population of Indonesia which has exceeded 281 million people.

Based on the data above, there is an opportunity to pursue a career as a public accountant, but the phenomenon that occurs in Accounting Study Program Students of the Faculty of Economics and Business (FEB) of the Al-Qur'an Science University (UNSIQ) shows a different tendency, as illustrated in the diagram below.

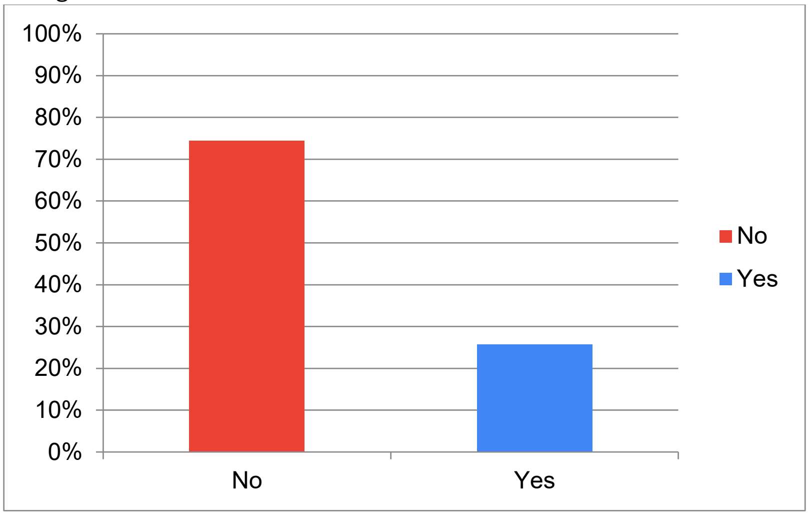

Figure 1. Pre-Research Results

From the data above, it is the result of pre-research conducted on 39 Accounting Study Program Students, FEB UNSIQ. showed that 74% of respondents were not interested in becoming public accountants, while 25.6% expressed interest in the profession. This finding illustrates that most accounting students are still less interested in pursuing a career as a public accountant.

In determining the career path to be chosen, accounting students consider various aspects. There are two main categories that influence career choice, namely intrinsic and extrinsic factors (Ardya, 2021). In this context, several factors that are considered include financial rewards, family factors, work environment, and personal interest in the intended profession, with self-confidence acting as a moderating factor that strengthens the relationship between these variables.

This study is a replication of research conducted by Regita Tamara (2024) which discusses the influence of financial rewards, job market considerations, social values, professional recognition, and work environment on accounting students' career interests in becoming accountants, with self-confidence as a moderating variable. In previous studies, the dependent variable used was the choice of accounting profession, while the independent variables included financial rewards, work environment, job market considerations, professional recognition, social values, and self-confidence as moderating variables. In contrast, this study uses a dependent variable in the form of career selection as a public accountant, with independent variables of financial rewards, work environment, and self-confidence as moderating variables, and adds two new independent variables, namely family factors and personal interests.

Regita Tamara's (2024) research is a reference because it has a similar focus in examining the career interests of accounting students, and both use self-confidence as a moderating variable. The results of Regita's research show that job market considerations, professional recognition, and work environment have a positive effect on career choice, while financial rewards and social values do not have a significant effect. In addition, self-confidence is shown to moderate the relationship between social values and the work environment, but does not moderate the relationship between financial rewards, job market considerations, and professional recognition on career interests.

The purpose of this study, as formulated based on the problems that have been stated previously, is to provide empirical evidence regarding the influence of financial rewards, family factors, work environment, and personal interest on career choices as public accountants, with self-confidence as a moderating variable. Through these objectives, it is hoped that the results of this study can provide benefits as considerations for accounting students in determining their career choices as public accountants, considering that career decisions are one of the important decisions that can affect various aspects of their lives in the future.

LITERATURE REVIEW AND HYPOTHESIS FORMULATION

Victor Vroom's (1964) expectancy theory is relevant in the context of career choice, where a person tends to choose a career path that is believed to be able to fulfill the expectation of producing the expected outcome and has an attractive value. In this case, individuals assess the extent to which a career choice can fulfill their needs, such as financial stability, job satisfaction, and self-development opportunities.

First, individuals who choose a particular career path have the expectation of fulfilling basic needs, driven by motivation and previous experiences. Second, career choice is made consciously by considering prospects and challenges. Third, each career has a different appeal, which may be in the form of a high salary, stability, or an interesting challenge. Fourth, the career choice taken is one that is believed to provide real results, such as promotion opportunities or skill enhancement.

In this context, the financial reward variable reflects an individual's expectation of a decent economic reward from the chosen career. When a person believes that a profession such as a public accountant can provide adequate income, then his/her motivation to choose that career will increase. In a study conducted by Aidatus Shofiyyah (2024); Akmaluddin (2024); Putri Asmira Wandari (2024); Eka Elvariani (2022); Maulida Ariyani & Jaeni (2022); May Neni Elviadmi, Desi Handayani & Dita Maretha Rissi (2022); and Nguyen Thu Giang & Duong Thi Hoai Nhung (2022) proved that financial rewards have a positive effect on career choices as public accountants.

H1: Financial rewards have a positive effect on career choices as public accountants.

Furthermore, family factors play a role as an early social environment that influences values, expectations, and support for career choices. A family that provides positive encouragement can strengthen the expectation that efforts in choosing and pursuing a particular career will result in success. In a study conducted by Aidatus Shofiyyah (2024); Deo Kevy Islamay Febriansyah (2022); Eka Elvariani (2022); May Neni Elviadmi, Desi Handayani & Dita Maretha Rissi (2022); Nguyen Thu Giang & Duong Thi Hoai Nhung (2022) it was proven that family factors have a positive effect on career choice as a public accountant.

H2: Family factors have a positive effect on career choice as a public accountant.

The work environment is considered because perceptions of the atmosphere, facilities, relationships between colleagues, and organizational culture are part of the evaluation of comfort and sustainability in a career. A positive work environment is considered to be able to support the achievement of optimal work results, thereby increasing motivation in choosing that path. In a study conducted by Putri Asmira Wandari (2024); Regita Tamara (2024); Deo Kevy Islamay Febriansyah (2022); Eka Elvariani (2022); Maulida Ariyani & Jaeni (2022) it was proven that the work environment has a positive effect on career choice as a public accountant.

H3: The work environment has a positive effect on career choice as a public accountant.

Personal interest reflects the extent to which individuals feel aligned in terms of interests and values with a field of work. The higher a person's interest in the public accounting profession, the greater the hope that the career will provide the desired satisfaction and self-development. In a study conducted by Deo Kevy Islamay Febriansyah (2022); Nguyen Thu Giang & Duong Thi Hoai Nhung (2022); Mohamad Ridwan Aditya & Ahmad Basid Hasibuan (2020) it was proven that the work environment has a positive effect on career choice as a public accountant.

H4: Personal interest has a positive effect on career choice as a public accountant.

Self-efficacy plays an important role in moderating the relationship between financial rewards and career choices as a public accountant. In this case, financial rewards act as an external stimulus that influences a person's decision in choosing a career path (Pratama and Rahmaita (2023). Expectancy Theory explains that self-efficacy can strengthen the influence of financial rewards on career choices as a public accountant. Individuals with high self-efficacy tend to feel more confident that they are able to achieve their goals and gain financial benefits from the profession.

H5: Self-confidence moderates the influence of financial rewards on career choices as a public accountant.

In expectancy theory, career choice is determined by a person's belief that the effort made will bring results as expected. If a person has high self-confidence, he or she is more likely to see the value of family support or advice as a positive encouragement to pursue this career. This self-confidence makes individuals more optimistic about the desired career prospects, so that the role of the family is more effective in supporting their career decisions.

H6: Self-confidence moderates the influence of family factors on career choices as public accountants.

In a study conducted by Regita Tamara (2024); showed that self-confidence moderates the relationship between a supportive work environment and career choices, with individuals with high self-confidence being better able to utilize a positive environment for good career decisions. Individuals with high levels of self-confidence tend to view the work environment more positively and are more prepared to face challenges, so they are more likely to choose this profession.

H7: Self-confidence moderates the influence of the work environment on career choices as public accountants.

Personal interest reflects the interest and preference in choosing a career that is satisfying and in accordance with individual values. According to expectancy theory, a person will choose a career if he/she believes that his/her efforts will produce the expected benefits. When a person has high self-confidence, he/she is more confident in seeing the match between personal interests and career prospects in accounting, so that personal connection with the profession becomes more meaningful. Strong self-confidence helps individuals feel confident in their potential, which ultimately increases the motivation to choose a career as a public accountant in accordance with their personal connection.

H8: Self-confidence moderates the effect of personal interest on career choice as a public accountant.

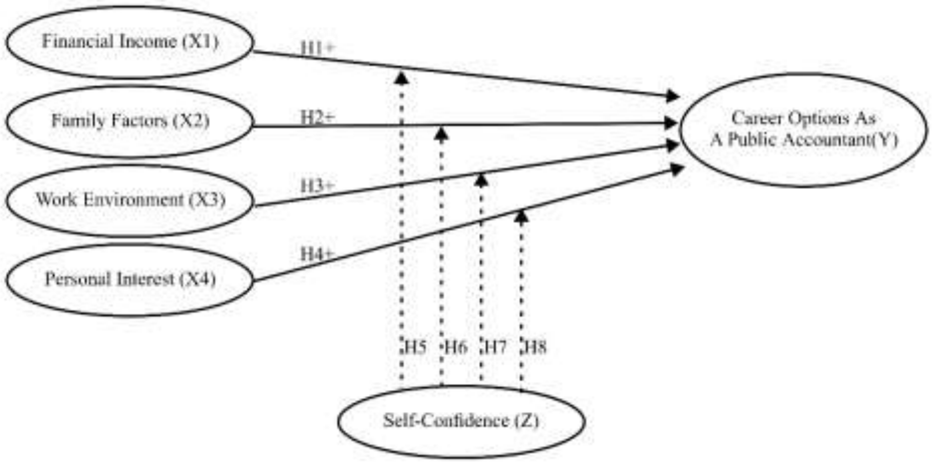

Figure 2. Research model

RESEARCH METHODS

This study uses a quantitative method with data obtained from primary sources. The data collection process is carried out through the distribution of questionnaires online using the Google Form platform. The data collection technique used is the questionnaire method, with the measurement scale applied in the form of a Likert scale, which has a value range from 1 to 5.

The population in this study includes all active students of the Accounting Study Program, Faculty of Economics and Business (FEB), Al-Qur'an Science University (UNSIQ). The sampling technique applied is purposive sampling, namely the selection of samples based on specific criteria that have been determined by the researcher. Based on these criteria, the sample in this study consisted of 78 active students of the 2021 and 2022 intake of the Accounting Study Program, FEB UNSIQ in Wonosobo.

Table 1. Sample Determination

No.	Criteria	Total
1	Active students of Accounting study program FEB UNSIQ	267
2	Have completed auditing practicum courses	131
3	Have carried out internship/independent campus activities	78
	Number of samples used	78

Source: Processed Primary Data, 2025

The variables used in this study consist of dependent, independent, and moderation variables. This study uses analytical techniques in the form of descriptive statistics, data quality testing (validity and reliability), F test (Goodness of Fit model), classical assumption tests (normality, multicollinearity, and heteroscedasticity), and hypothesis testing with multiple linear regression and Moderated Regression Analysis (MRA).

RESULTS AND DISCUSSION

According to Ghozali (2018), descriptive statistics aim to describe data concisely through measurements such as average, standard deviation, variance, maximum and minimum values, total number, range, kurtosis, and skewness. This analysis is used to explain the relationship between research data in the form of narrative descriptions. In this study, the data collected through questionnaires contained a number of statements with a Likert scale for each variable studied.

Table 2. Descriptive Statistics of Variables

Descriptive Statistics					
Variable	Std. deviation	Actual range	Actual mean	Theoretical range	Theoretical mean
Choice of career as a public accountant	1,424	7-15	13,29	3-15	9
Financial rewards	1,330	9-15	13,71	3-15	9
Family factors	1,657	3-15	13,45	3-15	9
Work environment	1,179	11-15	13,58	3-15	9
Personal interests	1,346	7-15	13,51	3-15	9
Self-confidence	1,525	6-15	13,56	3-15	9

Source: Processed primary data, 2025

From the table that presents information related to standard deviation, actual value range, actual average, theoretical value range, and theoretical average based on respondent responses, it can be seen that overall the actual average is higher than the theoretical average.

Table 3. Results of the Goodness Of Fit Model Test (F Test)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	73.001	4	18.250	16.010	.000[b]
	Residual	83.217	73	1.140		
	Total	156.218	77			

a. Dependent Variable: Y

b. Predictors: (Constant), X4, X3, X2, X1

Source: Processed data, 2025

Based on table 3, the Fcount result is 16.010 with a significance of 0.000. The result of the Ftable calculation with dfl k = 4 and df2 = n-k-1 = 78-4-1 = 73 is 2.49. So that Fcount> Ftable with a significance of 0.000 which is smaller than 0.05. Thus, it can be concluded that the independent variables are simultaneously able to explain the variations that occur in the dependent variable, and the regression model used meets the criteria for eligibility or is suitable for use (fit).

Hypothesis Testing

Table 4. Multiple Linear Regression Test Results

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	.339	1.673		.203	.840
	X1	-.024	.121	-.022	-.198	.844
	X2	.206	.090	.239	2.290	.025
	X3	.447	.119	.370	3.767	.000
	X4	.328	.112	.310	2.941	.004

a. Dependent Variable: Y

Source: Processed primary data, 2025

Based on the table above, the regression equation can be formulated as follows:

Y= 0.339 -0.024X1 + 0.206X2 + 0.447X3 + 0.328X4 + 1.068

The regression equation can be explained as follows:

1. The constant value (α) of 0.339 (positive) indicates that even without the influence of independent variables such as financial rewards, family factors, work environment, and personal interest, accounting students who are respondents still show interest in the public accounting profession, reflected in their desire to pursue the profession.
2. The influence of financial rewards on career choices to become public accountants is indicated by a negative coefficient of -0.024 and a significance value of 0.844. Because the significance value exceeds 0.05 and the coefficient is negative, H1 which states that there is a positive influence is rejected. This indicates that aspects such as salary, bonuses, and allowances have not significantly influenced students' interest in this profession.
3. Family factors have a positive influence on career choices as public accountants with a coefficient of 0.206 and a significance of 0.025. Because the significance value is below 0.05 and the coefficient is positive, H2 is accepted. This shows that family support and conditions play a significant role in encouraging students to choose a career as a public accountant.
4. The work environment also has a positive influence on career choices as a public accountant, with a coefficient of 0.447 and a significance value of 0.000. With a significance below 0.05 and a positive coefficient, H3 is declared accepted. This means that a good working atmosphere, harmonious relationships between employees, and adequate facilities are important factors in increasing students' interest in this profession.
5. Interest in work shows a positive influence on the decision to choose a career as a public accountant, with a coefficient of 0.328 and a significance value of 0.004. Because the significance is below 0.05 and the coefficient is positive, H4 is accepted. This indicates that the higher the level of personal interest, self-awareness, and logical assessment of prospects in the field of public accounting, the stronger the motivation of students to choose that career path.

Table 5. Results of Moderated Regression Analysis of the Effect of Financial Rewards on Career Choices as Public Accountants with Self-Confidence as a Moderating Variable

Coefficients[a]

Model	Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.

1	(Constant)	-8.102	6.985		-1.160	.250
	X1	1.382	.586	1.291	2.360	.021
	Z	1.368	.529	1.465	2.584	.012
	Interaksi	-.086	.043	-1.959	-2.007	.048

a. Dependent Variable: Y

Source: Processed data, 2025

Based on table 5, it can be concluded as follows:

Y = -8.102 + 1.382X1 + 1.368Z - 0.086X1*Z

Based on Table 5, the regression coefficient of the interaction between financial rewards and self-confidence (X1*Z) is -0.086 with a significance level of 0.048. Because the significance value is smaller than 0.05, then H5 which states that self-confidence moderates the relationship between financial rewards and career choices as public accountants is accepted. In other words, self-confidence has been proven to play a role as a moderating variable in the relationship.

Table 6. Results of Moderated Regression Analysis of the Influence of Family Factors On Career Choices as Public Accountants with Self-Confidence as a Moderating Variable

Coefficients[a]

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	1.535	2.942		.522	.603
	X2	.634	.252	.737	2.518	.014
	Z	.716	.280	.767	2.552	.013
	Interaksi	-.035	.022	-.794	-1.616	.110

a. Dependent Variable: Y

Source: Processed data, 2025

Based on table 6, it can be concluded as follows:

Y = 1.535 + 0.634X2 + 0.716Z - 0.035X2*Z

Based on Table 6, the interaction coefficient between family factors and self-confidence (X2*Z) is -0.035 with a significance level of 0.110. Because the significance value exceeds 0.05, H6 which states that self-confidence moderates the influence of family factors on career choices as public accountants is rejected. In other words, self-confidence does not act as a moderating variable in the relationship between family factors and career choices as public accountants.

Table 7. Results of Moderated Regression Analysis of the Influence of the Work Environment on Career Choices as Public Accountants with Self-Confidence as a Moderating Variable

Coefficients[a]

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	-25.058	14.754		-1.698	.094
	X3	2.628	1.146	2.176	2.294	.025
	Z	2.340	1.080	2.506	2.166	.034
	Interaksi	-.157	.083	-3.305	-1.887	.063

a. Dependent Variable: Y

Source: Processed data, 2025

Based on table 7, it can be concluded as follows:

Y = -25.058 + 2.628X3 + 2.340Z - 0.157X3*Z

Based on Table 7, the interaction coefficient value between work environment and self-confidence (X3*Z) is -0.157 with a significance level of 0.063. Because this significance value is greater than 0.05, then H7 which states that self-confidence moderates the influence of the work environment on career choices as a public accountant is rejected. In other words, self-confidence does not function as a moderating variable in the relationship between the work environment and career choices as a public accountant.

Table 8. Results of Moderated Regression Analysis of the Influence of Personal Interest on Career Choices as Public Accountants with Self-Confidence as a Moderating Variable

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	-4.647	4.545		-1.022	.310
	X4	1.187	.388	1.122	3.062	.003
	Z	.995	.377	1.066	2.643	.010
	Interaksi	-.063	.030	-1.369	-2.079	.041

a. Dependent Variable: Y

Source: Processed data, 2025

Based on table 8, it can be concluded as follows:

Y = -4.647 + 1.187X4 + 0.995Z - 0.063X4*Z

Based on Table 8, the interaction coefficient between personal interest and self-confidence (X4*Z) is -0.063 with a significance level of 0.041. Because the significance value is smaller than 0.05, then H8 which states that self-confidence moderates the influence of personal interest on career choices as a public accountant is accepted. In other words, self-confidence is proven to have a role as a moderating variable in the relationship between personal interest and career choices as a public accountant.

Table 9. Results of the Determination Coefficient Test

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.684[a]	.467	.438	1.068

a. Predictors: (Constant), X4, X3, X2, X1

Source: Processed primary data, 2025

Based on the table above, the adjusted R square value of 0.438 or 43.8% shows that the independent variables, including financial rewards, family factors, work environment, and personal interests are able to explain the variation in career choices as a public accountant by 43.8%. Meanwhile, the remaining 56.2% is influenced by other variables outside this study.

Discussion

1. The Influence of Financial Rewards on Career Choices as Public Accountants

   Based on table 4, the results of the first hypothesis show that financial income does not affect career choices as public accountants. This result is in line with research conducted by Regita Tamara (2024), Eka Elvariani (2022), which proves that financial rewards do not affect career choices as public accountants. However, this study contradicts research by Aidatus Shofiyyah (2024), Akmaluddin (2024) which proves that financial rewards have a positive effect on career choices as public accountants. The results of this study indicate that financial rewards do not affect students' career choices to become public accountants. This is supported by the answer of one of the respondents in the 21st observation who stated that although high salaries, bonuses, and allowances are not the main factors in determining their career choices. Thus, it can be concluded that in this study, financial rewards are not a significant driver for students in choosing a profession as a public accountant. Students tend to consider factors other than the financial aspect in setting their career goals. Therefore, although financial rewards may be a consideration, they are not strong enough to directly influence their interest in the public accounting profession.

2. Influence of Family Factors on Career Choices as Public Accountants
   Based on table 4, it shows that family factors have a positive effect on career choices as public accountants. This result is in line with research conducted by Aidatus Shofiyyah (2024), Deo Kevy Islamay (2022), May Neni Elviadmi (2022), which proves that family factors have a positive effect on career choices as public accountants. However, this study contradicts research by Luthfitasari (2021) which proves that family factors do not affect career choices as public accountants. The results of this study prove that family factors can influence students' career choices to become public accountants. This is reinforced by the answer of one of the respondents in the 14th observation which shows that support from family, family conditions, and positive relationships between family members will support students in choosing a profession as a public accountant. Thus, it can be interpreted that accounting students in this study are aware that supportive family conditions, close family relationships can provide a strong motivation in choosing a career as a public accountant.
3. Influence of the Work Environment on Career Choices as Public Accountants
   Based on table 4, it shows that the work environment has a positive effect on career choices as public accountants. These results are in line with research conducted by Putri Asmira Wandari (2024), Regita Tamara (2024), Deo Kevy Islamay (2022), which proves that the work environment has a positive effect on career choices as public accountants. However, this study contradicts the research of Katharina Magdelena Sitanggung (2023), Kurnia (2022), which proves that the work environment does not affect career choices as public accountants. The results of this study indicate that the work environment has a significant effect on students' career choices to become public accountants. This is reinforced by the answer of one of the respondents in the 31st observation which shows that the student strongly agrees with the statement that a good working relationship between employees and superiors, adequate work facilities, and a conducive working atmosphere will support students in choosing a profession as a public accountant. Thus, it can be interpreted that accounting students in this study realize that a supportive work environment, harmonious relations between employees and superiors, adequate facilities, and a positive working atmosphere provide a strong motivation in choosing a career as a public accountant.
4. The Influence of Personal Interest on Career Choice as a Public Accountant
   Based on table 4, it shows that personal interest has a positive effect on career choice as a public accountant. This result is in line with research conducted by Dheo Kevy Islamay (2022), Mohamad Ridwan Hasibuan (2020), which proves that personal interest has a positive effect on career choice as a public accountant. However, this study contradicts the research of Nguyen Thu Giang & Duong Thi Hoai Nhung (2020) which proves that personal interest does not affect career choice as a public accountant. The results of this study indicate that personal interest has a significant effect on students' career choices to become public accountants. This is reinforced by the answer of one of the respondents in the 50th observation which showed that the student strongly agreed with the statement that the career choice as a public accountant came from personal motivation and an understanding of the promising career prospects in the field. Thus, it can be interpreted that accounting students in this study have an awareness of their potential

and interests that are in accordance with the public accounting profession. This interest grows internally and is strengthened by the perception that this profession offers broad career opportunities.

5. The Effect of Self-Confidence Moderates Financial Rewards on Career Choices as Public Accountants
   Based on table 5, it is known that self-confidence moderates the influence of financial income on career choices as public accountants. This result contradicts the research of Regita Tamara (2024), which proves that self-confidence does not moderate financial rewards on career choices as public accountants. This shows that when UNSIQ Accounting students expect financial rewards such as large salaries, attractive bonuses, and adequate benefits, the influence of financial rewards on career choices is actually weaker when students have high self-confidence. Self-confidence shown through belief in personal abilities, assertiveness in decision making, and the ability to adapt to change in this case does not strengthen, but rather weakens the relationship between financial rewards and the decision to choose a career as a public accountant. This means that self-confidence is able to moderate the influence of financial rewards on career choices as public accountants.
6. The Effect of Self-Confidence Moderating Family Factors on Career Choice as a Public Accountant
   Based on table 6, it is known that self-confidence does not moderate the influence of financial income on career choice as a public accountant. This shows that when UNSIQ Accounting students get family factors such as family support, stable family conditions, and harmonious relationships between family members, but the students do not have good self-confidence, then this is not enough to encourage students to choose a career as a public accountant. Although family factors influence career choices, self-confidence shown through belief in personal abilities, assertiveness in decision making, and the ability to adapt to change is unable to strengthen or weaken this influence. This means that self-confidence is unable to moderate the influence of family factors on career choices as a public accountant.
7. The Effect of Self-Confidence Moderating the Work Environment on Career Choice as a Public Accountant
   Based on table 7, it is known that self-confidence does not moderate the influence of the work environment on career choices as a public accountant. This result contradicts the research of Regita Tamara (2024), which proves that self-confidence moderates financial rewards for career choices as public accountants. This shows that when UNSIQ Accounting students consider work environment factors such as good working relationships between employees and superiors, adequate work facilities, and a comfortable working atmosphere, but these students have different levels of self-confidence, this does not have a significant effect on career choices as public accountants. Although the work environment influences career choices, self-confidence which includes belief in personal abilities, assertiveness in decision making, and the ability to adapt to change is unable to strengthen or weaken this influence. This means that self-confidence is unable to moderate the influence of the work environment on career choices as public accountants.
8. The Effect of Self-Confidence Moderating Personal Interest in Career Choice as a Public Accountant
   Based on table 8, it is known that self-confidence moderates the influence of personal interest in career choice as a public accountant. This shows that when students have a personal interest

in the public accounting profession, such as individual awareness of their potential, interest that arises from within, and the view that the profession has broad career opportunities, the influence of this interest in career choice actually becomes weaker when students' self-confidence increases. Self-confidence reflected in the belief in personal abilities, assertiveness in decision making, and the ability to adapt to change, in this case does not strengthen, but rather weakens the influence of personal interest in the decision to choose a career as a public accountant. This means that self-confidence is able to moderate the influence of personal interest in career choice as a public accountant.

CONCLUSION

Based on the results of statistical analysis of the variables of financial rewards, family factors, work environment, and personal interest in career choices as public accountants with self-confidence as a moderating variable, the following can be concluded:

1. Financial rewards have no effect on career choices as public accountants (H1 is rejected). This indicates that the amount of compensation or financial rewards is not a determining factor in students' decisions to choose a career as a public accountant.
2. Family factors have a positive effect on career choices as public accountants (H2 is accepted). In other words, the greater the support given by the family, the higher the student's desire to pursue a career as a public accountant.
3. The work environment has a positive effect on career choices as public accountants (H3 is accepted). This means that a supportive and pleasant work atmosphere can increase the tendency of students to choose a career in public accounting.
4. Personal interest has a positive effect on career choices as public accountants (H4 is accepted). The greater the interest students have in the profession of public accountant, the more likely they are to choose that career path.
5. Self-confidence strengthens the relationship between financial rewards and career choices as public accountants (H5 is accepted). This shows that financial rewards will be more influential in encouraging career choices as public accountants if students have a high level of self-confidence.
6. Self-confidence does not moderate the relationship between family factors and career choices as public accountants (H6 rejected). This means that family support remains influential without any strengthening or weakening influence from students' self-confidence levels.
7. Self-confidence does not moderate the relationship between the work environment and career choices as public accountants (H7 rejected). Thus, the comfort of the work environment still contributes to students' career decisions, regardless of their self-confidence.
8. Self-confidence moderates the relationship between personal interest and career choices as public accountants (H8 accepted). This means that the higher the students' self-confidence, the stronger the influence of their personal interest in determining career choices as public accountants.

Suggestions that can be recommended after conducting this research are that students are expected to be able to better understand and recognize the profession of public accountants, both in terms of challenges, career opportunities, and financial rewards offered. By increasing self-confidence and strengthening personal interest in this profession, it is hoped that students will be able to prepare themselves early on for a career as a professional and competent public accountant.

Based on the results of the study, there are several limitations that researchers found, including:

1. This study only uses a questionnaire distribution method via Google Form without conducting direct interviews, so that the results of the study only reveal data based on the answers given through the instruments collected, without further in-depth study regarding the reasons or considerations of respondents in choosing a career as a public accountant.
2. This study has limitations in the determination coefficient value, where the Adjusted R Square obtained is only 0.476 or 47.6%. This shows that there are still other factors that influence the choice of a career as a public accountant but have not been included and tested in this study.

Based on the existing limitations, future research agendas can be directed at the following:

1. Further research is recommended to use more diverse data collection methods, such as conducting in-depth interviews to gain a broader and deeper understanding of the factors that influence career choices as public accountants.
2. Future research can consider including other variables that have the potential to influence career choices, such as perceptions of the public accounting profession, career prospects, the influence of lecturers or academic supervisors, internship experience, or intrinsic motivation.

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