

Intrinsic motivation, career exposure, and quality of life: How do they influence the accounting students' career choice?

Saarce Elsy Hatane, Fenia Agustin Gunawan, Stella Wulan Pratama
Accounting Department, Petra Christian University, Indonesia

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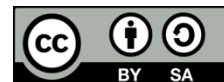
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ABSTRACT

This study aimed to determine the factors that are considered by accounting students who choose careers as public accountants and private accountants. Three factors that became the focus of observation are intrinsic motivation, career exposure, and quality of life. Data collection in this research was organized in several public and private universities in Java. The survey was distributed online and obtained 445 valid questionnaires used to test the research model. The findings indicated that students who have more career information are more likely to choose a career as a public accountant. Besides, students who have a higher perception of the quality of life tend to choose a career as a private accountant. This study has not found significant evidence on the effect of intrinsic motivation on career choice. This study promotes accounting career institutions and universities in developing the interest of the younger generation in the accounting profession, be it public accountants or private accountants. Developing from the limitations in this study, further research can develop this accountant career research model by considering other factors, as well as observing accounting students in various demographic variations.

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Corresponding Author:

Saarce Elsy Hatane
Accounting Department
Petra Christian University
Siwalankerto No.121-131, Surabaya, East Java, Indonesia
Email: elsyehat@petra.ac.id

1. INTRODUCTION

In Indonesia, the accounting profession is regulated by the Indonesian Institute of Accountants or *Institut Akuntan Indonesia* (IAI), founded in 1957, which aims to enhance the quality of accountant education and the value of accountant professionals. In addition, the IAI also guides the development of accounting in Indonesia. The accountant profession is considered to have strong skills, knowledge, and competitive skills [1]. As an accountant in business and business activities, the profession is divided into two fields, namely public accountant and private accountant. A public accountant develops career in a public accounting firm performing audit services, taxation, consulting, and accounting for other businesses, organizations, or individuals. In contrast, a private accountant is an accounting function in a company or public organization [2]. Crossman stated that there are several criteria as well as the pros and cons between the public accountant and private accountant [3]. Some of these criteria are an accountant must have an accounting degree and certification, but only a public accountant must have a Chartered Professional Accountant (CPA) certification. Then a public accountant must know the client company's business system and strong analytical skills, while for a private accountant must know the business processes and industry standards being pursued. A public accountant will work for a long time with a variety of clients and travel frequently, therefore a

public accountant must be a person who is adaptable and has the ability to communicate well. On the other hand, a private accountant must be a reliable and organized person because a private accountant will work for the company on a consistent schedule and have fewer travel assignments. The highest career of a public accountant is to be a partner, while the highest career of a private accountant is a Chief Financial Officer (CFO).

Currently, we are in the millennial generation where this generation can have the potential to be successful because the millennial generation can be trained well, have motivation within themselves to learn new things [4]. The Deloitte survey also revealed that when millennials believe they can control their careers, they will be stauncher to their leaders and barely resigning from their jobs [5]. 88% of the survey in the millennial generation who work in the accounting field, they want more flexible working hours.

Students' motivation becomes significant in their judgment to pursue a degree, especially in accounting [6]. Students who favor taking accounting majors typically do so with the optimism of establishing new skills and increasing their self-confidence and learning about new ideas [7]. To become an accountant requires lifelong learning and has the key to success [8]. In the accounting profession, we can look from the global economy to risk management and understand the impact of various factors that make us all better positioned to work today and in the future [9]. The profession of an accountant can also provide fast career opportunities in the future [10].

Accounting students having the motive to continuously increase their knowledge tend to have higher self-confidence abilities as a result it will inspire them to pursue their careers in accounting [11]. The accounting majors encompass the fields of auditing, taxation, financial accounting, and finance [12]. Students choose to be in accounting because they want to pursue their professional dreams since financial professionals work in every type of business in all industries, including accounting [8]. Accounting students specifically want a career in public accounting, namely the audit field [13]. This can be proven by the presence of work experience that tends to lead in the audit field, so students view auditing as an ideal choice in career choices. Accounting can explore how students desire jobs that have the flexibility of life or advance their potential value to interact with their personality when deciding to pursue public accounting i.e., auditing as a career choice.

An accountant's interest in becoming a public accountant is not that great. According to CNN Indonesia, Indonesian Public Accountant Institute or *Institut Akuntan Publik Indonesia* (IAPI) revealed that Indonesia lacks a number of public accountants and still needs this profession in large numbers, anticipating the growth of the business sector [14]. The research of the International Academic Institute for Science and Technology stated that Indonesia needs more than 200,000 professional accountants, while there are only about 10,000 professional accountants [15]. The latest IAPI data shows that there are around 4000 accountants in Indonesia, both public and private accountants [16]. Based on data from the OJK or FSA, there are 781 active public accountants [17]. Chairman of the Institutional and Corporate Cooperation Division of the Indonesian Institute of Management Accountants or *Institut Akuntan Manajemen Indonesia* (IAMI), Haru Koesmahargyo, said that only 1,291 accountants from Indonesia had received the ASEAN Chartered Professional Accountant (ASEAN CPA) certificate [18].

Ng, *et al.* revealed that intrinsic motivation and career exposure have a positive relationship with career paths [12]. Professional bodies such as the Chartered Institute of Management Accountants (CIMA) and the Association of Chartered Certified Accountants (ACCA) can provide more seminars and events to increase student interest in accounting. In addition, seminars on accounting careers can also provide information and motivation to choose a career path in management accounting. With more career exposure to management accounting careers, the interest of accounting students in careers in management accounting can increase. The next factor is students' intrinsic motivation which is not influenced by themselves but is also encouraged by getting a professional education [19]. In addition, Foong and Khoo explain that students need to be more active to develop their knowledge by searching for other references to enhance learning in the desired field [20] because learning and seeking more knowledge can support career choices in accounting [21].

Wen, *et al.* examining the factors influencing the decision of accounting students in China to pursue the CPA designation have confirmed that factors related to attitudes, such as interests and perceived professional attitudes in the workplace, can influence students' intentions to pursue the CPA designation [22]. Some factors support accounting students in maintaining future careers in the accounting field. For example, employing students to get innovative learning methods, such as using case studies; getting interactive teaching methods, and technology-based learning, encourages active students to maintain their interests [7]. Hence Hatane, *et al.* stated that choosing an accounting career is a good idea, and the right decision is obtained with the highest response. This shows that students have positive attitudes and beliefs about accounting careers and can influence them to pursue a career in accounting [21].

Social Cognitive Career Theory (SCCT) is adapted from Bandura's Social Cognitive Theory, which emphasizes the significance of identifying the ways in which self-reference thinking, cognitive patterns and

various social processes interact to influence human behavior [23], [24]. SCCT was developed by Lent, *et al.* which had been designed to explain what factors influence one's career choice [24]. This theory is a linking framework between the bases of theoretical approaches to making one's career decisions and helps to understand specific aspects and socioeconomic locations to produce relevant learning experiences about a particular career. The SCCT model describes a process of self-efficacy belief and outcome expectations that influence career decision-making [25]. The concept of SCCT has always been used in the literature to examine career choice and career development [12]. Flores, *et al.* suggested three main factors involved in the career selection process, namely personal, contextual, and behavior [26]. In the career decision-making process, self-efficacy is considered a cause that causes a career to be decided or not decided [27].

Career choice is a career path in which a person chooses this pathway as a career guide to working throughout his life [28]. Career choice is formed from a series of continuous professional work experiences from time to time with the results obtained, namely work experience [29]. Meoli, *et al.* stated that career choice is also an understanding of the choice of one's career, which is driven by the intention of each individual [30]. The development of knowledge and skills are also needed to support the career choice in the future [31]. McLean, *et al.* stated that most undergraduate students strongly consider their career choice to later support their work [32]. In choosing a career, several factors will affect the students. A suitable career can determine a person's welfare and life satisfaction [33].

Everyone will have different motivations in their career. There is a motivation within everyone that will influence their career decisions. Intrinsic motivation is a person's positive experiences that are carried out because of their desires or challenges [6], [12]. Mellado, *et al.* argued that intrinsic motivation is influenced by internal factors that focus on personal satisfaction by doing activities that give the opportunity to be creative and independent. Intrinsic motivation is defined as the satisfaction achieved by pursuing and seeking an activity [34]. The factors that influenced accounting students in making their decisions for careers in accounting found that intrinsic motivation is an important factor and positively influences accounting students in choosing their careers [6], [12]. Thus, the first hypothesis is formulated as follows:

H1: Accounting students who have high intrinsic motivation for a career in accounting will prefer a career as a public accountant.

In this study, career exposure refers to accounting students who are related to their career choices. Specifically, accounting students, for example, knowing the journey of a professional accounting institution and attending seminars on the development of the accounting profession [35]. Another way is through real case studies about the accounting profession during the students' enrollment in college and other information about many job opportunities for accounting students. Accounting students gain career exposure through professional accounting institutions [6], [36]. Higher education is obliged to provide many learning opportunities for students, such as seminars related to career exposure so that they can have a realistic picture of their to be achieved careers [37]. According to Said, *et al.* accounting students who choose to become public accountants will be more often involved and attend career exposure activities conducted by professional accounting institutions [38]. On the other hand, although some students do not make a career decision in the future to choose as a public accountant or private accountant, career exposure can make lifelong learning for them [39]. Therefore, this study formed the second hypothesis as follows:

H2: Accounting students who have more knowledge about the accounting profession will prefer careers as public accountants.

Quality of Life was first applied in America in 1986 to describe where workers allocate more time for work activities while reducing their work time to be diverted to other activities outside of work [40]. Quality of life is a relationship where when work and life seem to actively affect employee performance [41]. Tziner, *et al.* and Rubio, *et al.* stated that quality of life is sharing one's time between work and family life [42], [43]. Quality of life has various benefits, one of which is that it can increase employee morale and quality so that it can increase revenue for the company. Daipura and Kakar argued that the concept of quality of life is formed based on work-life and personal life to complement each other into the perfection of one's life [44]. As the millennial generation, current accounting students tend to consider life balance more in a career; they expect more flexible work [1]. One of the characteristics of the private accountant profession is the opportunity for accountants to have personal time and time with family [3]. Therefore, the third hypothesis is as follows:

H3: Accounting students who want to get a more balanced life will prefer a career as a private accountant.

The purpose of this research is to find out what are the considerations of accounting students who choose careers as public accountants and private accountants, especially for students residing in Java, Indonesia. Java Island is a center for people for careers, a center for education, and a place where the best universities are located. The Central Statistics Agency or *Badan Pusat Statistik* (BPS) noted that the center of

the Indonesian economy is in Java Island that contributes 58.55% to gross domestic product (GDP) [45]. Based on the uniRank data, most of the best universities in Indonesia are in Java [46].

2. RESEARCH METHOD

This study used a quantitative approach. The primary data were obtained through the questionnaire to collect the necessary data. The questionnaire is divided into two, namely the respondents' demographic data and the respondents' statements. The first part consists of ten questions, questions about gender, age, type of university, major, semester level, Grade Point Average (GPA), and future career categories that will be taken to ensure that the diversity data has been met. In this first section, the characteristics of the public accountant and private accountant professions are presented in order to provide respondents with a better understanding of their career choices. The second part consists of the respondents' statements on the three variables used. The assessment in this research questionnaire is in the form of seven Likert scales, where 1 (strongly disagree) and 7 (strongly agree). Table 1 shows the demographic profile of respondents

Table 1. Demographic profile of respondents

Characteristics	Categories	Total	%
Gender	Male	114	25%
	Female	331	75%
Age	< 18	3	1%
	18 – 22	423	96%
	> 22	19	4%
University types	Public university	170	38%
	Private university	275	62%
	Freshman	42	9%
Year of the program	Junior	65	15%
	Sophomore	224	50%
	Senior	114	25%
	≤ 2.5	4	1%
GPA	2.51 - 3.00	49	11%
	3.00 - 3.50	212	48%
	≥ 3.51	180	40%

The sample in this study was most of the students majoring in accounting from private universities and state universities in Java. The target respondents in this study were students majoring in accounting from semester one to above semester eight. Sources of data used in this study are primary data obtained from surveys by distributing questionnaires online and obtaining 445 respondents who are accounting students from East Java, Central Java, and West Java. The sampling technique used in this research is probability sampling. In particular, this study used purposive judgment sampling to select samples in certain groups that are expected to provide information related to the analysis [47].

3. RESULTS AND DISCUSSION

Referring to Table 1, as many as 331 (75%) respondents in this study were female, and only 114 (25%) of respondents were male. Most respondents were at the age of 18 to 22 years as many as 423 respondents, of which 224 respondents were in semesters 5-6 or also called sophomore. Respondents came from 2 types of universities, namely State Universities and Private Universities spread across Java Island. Based on statistical data from the Central Statistics Agency of East Java, the number of students from private universities is higher than students from State Universities [48]. The majority of respondents in this study came from Private Universities, as many as 275 respondents, and respondents had achieved the average GPA between 3.01 to 3.50 as many as 212 students or 48%.

Table 2 shows that most of the respondents in this study were female students (75%). Their ages range from 18-22 years old (96%). Most of them come from private universities (62%). Based on the generation, most of the respondents are at the sophomore to senior level, and most of the respondents have a GPA of 3.00 and above. The descriptive statistics in Table 2 present us with a visual comparison between the two groups of those who would choose public accountants as their careers (46.74%) and those who would choose private accountants as careers (53.26%).

Descriptive statistics in Table 3 show six independent variables considered career considerations for students as public accountants and private accountants. Three variables were measured on a seven-point Likert scale with codes "strongly disagree" for 1 to "strongly agree" for 7. Students did not consider intrinsic

motivation in their career choices, as indicated by a low mean number (5.3196). As for career exposure and quality of life, the figures tend to be high, namely 5.5717 for career exposure and 5.7106 for quality of life, therefore it can be concluded that students will consider career exposure and quality of life in choosing their career.

Table 2. Descriptive statistics of the 3 independent variables, and dependent variables

Academic status	Freshman	Junior	Sophomore	Senior	Total
Number	42	65	224	114	445
Percentage (%)	9.43%	14.61%	50.34%	25.62%	100%
AGE	<18	18-22	>22	Total	
Number	423	3	19	445	
Percentage (%)	95.06%	0.67%	4.27%	100%	
Gender	Female	Male	Total		
Number	332	113	445		
Percentage (%)	74.61%	25.39%	100%		
Choose accounting career	Private	Public	Total		
Number	237	208	445		
Percentage	53.26%	46.74%	100%		

Table 3. Descriptive crosstab tabulation of the six predictor variables in the questionnaire

		1	2	3	4	5	6	7	Total	Mean	SD	
		Intrinsic motivation										
Public accountant	Number	1	5	33	64	76	29	208				
	Percentage	0.48%	2.40%	15.87%	30.77%	36.54%	13.94%	100%	5.3196	0.9877		
Private accountant	Number	1	12	38	89	75	22	237				
	Percentage	0.42%	5.06%	16.03%	37.55%	31.65%	9.28%	100%				
		Career exposure										
Public accountant	Number	1	2	14	65	83	43	208				
	Percentage	0.5%	1.0%	6.7%	31.3%	39.9%	20.7%	100%	5.5717	0.9190		
Private accountant	Number	4	37	77	81	38	237					
	Percentage	1.7%	15.6%	32.5%	34.2%	16.0%	100%	445				
		Quality of life										
Public accountant	Number	1	9	59	108	31	208					
	Percentage	0.2%	4.5%	28.3%	51.9%	15.1%	100%	5.7106	0.6955			
Private accountant	Number	1	11	63	127	35	237					
	Percentage	0.4%	4.6%	26.6%	53.6%	14.8%	100.0%	445				

Table 4 displays the validity and reliability tests of each variables and the items in variables. The Pearson Correlation and Corrected item total correlation are higher than 0.30; while the Cronbach’s Alpha of each variable is higher than 0.80. The results indicate that the instruments used in this study are valid and reliable. Table 5 is the iteration history Blok1, where the independent variable is included in the model. The number of observations (N)=445. Degree of freedom (DF) is obtained from N (445) minus the number of independent variables (three variables), then minus 1. Therefore, the Chi-Square Table at DF 441 and probability 0.05 is 58,124. The value of -2 log-likelihood (615.010) is smaller than the critical value of the Chi-Square Table (15.507), so it shows that the model tested by including the three independent variables fits the data.

The conclusion that this model fits the data is also proven in Table 6. The value of Chi-Square 11.691 is greater than Chi-Square Table at DF 3 (0.009). The Chi-Square significance value of 0.009 is also smaller than the critical value of 0.05. This means this model is Fit. The Cox and Snell R-Square value in Table 5 is the Pseudo R-Square value, which is 2.6%. This shows that the ability of all independent variables in this observation in explaining career choice is 2.6%. Using the value of Nagelkerke R-square, the ability of the three independent variables in explaining career choice is 3.5%. Other variables explain the remaining 96.5% outside of this observation.

The Hosmer and Lemeshow Test in Table 7 is a Goodness of fit (GoF) test. The Chi-Square table value for DF 8 with an alpha of 0.05 is 15.507, greater than the Chi-Square table in Table 6 (3.857). This shows that there is no significant difference between the model with its observation value. This is also evidenced by the value of sig 0.870 greater than alpha 0.05. In other words, this model is appropriate so that it can be accepted.

Table 4. Validity and reliability tests

Variables	Validity test		Reliability test	Variables	Validity test		Reliability test
	Corrected item-total correlation	Pearson correlation	Cronbach's alpha		Corrected item-total correlation	Pearson correlation	Cronbach's alpha
Intrinsic motivation 1	0.860	0.915**	0.898	Quality of life1	0.593	0.664**	0.856
Intrinsic motivation 2	0.813	0.884**		Quality of life2	0.643	0.710**	
Intrinsic motivation 3	0.774	0.868**		Quality of life3	0.630	0.695**	
Intrinsic motivation 4	0.742	0.845**		Quality of life4	0.563	0.641**	
Intrinsic motivation 5	0.567	0.699**		Quality of life5	0.621	0.682**	
				Quality of life6	0.623	0.686**	
				Quality of life7	0.654	0.721**	
Career exposure 1	0.551	0.738**	0.826	Quality of life8	0.333	0.491**	
Career exposure 2	0.646	0.786**	Quality of life9	0.408	0.549**		
Career exposure 3	0.642	0.783**	Quality of life10	0.507	0.617**		
Career exposure4	0.604	0.743**	Quality of life11	0.505	0.602**		
Career exposure5	0.684	0.804**	Quality of life12	0.604	0.686**		

**Correlation is significant at the 0.01 level (2-tailed)

*Correlation is significant at the 0.05 level (2-tailed)

Table 5. Iteration history

Iteration		-2 Log likelihood	Coefficients			
			Constant	Intrinsic motivation	Quality of life	Career exposure
Step 1	1	603,338	-0.965	0.096	-0.273	0.338
	2	603,319	-0.996	0.100	-0.285	0.352
	3	603,319	-0.996	0.100	-0.285	0.352

Table 6. Omnibus tests of model coefficients and model summary

		Chi-square	Df	Sig.	-2 Log likelihood	Cox and snell R square	Nagelkerke R square	Hosmer and lemeshow test
Step 1	Step	11.691	3	0.009	603,319	0.026	0.035	Chi-square= 3.857 df= 8 sig.= 0.870
	Block	11.691	3	0.009				
	Model	11.691	3	0.009				

Table 7. Classification table

	Observed	Predicted		Percentage correct	
		Career choice			
		Private accountant	Public accountant		
Step 1	Career choice	Private accountant	162	75	68.4
		Public accountant	120	88	42.3
	Overall percentage				56.2

Table 7 shows that the number of samples included in the career choice private accountant is 237 observations (162+75). The sample of career choice that is a truly private accountant is as many as 162, and those that should be private accountants but are included in the public accountant are 75 observations. On the other hand, the number of added samples is the career choice public accountant, which were 208 observations (120+88). Career choices that are truly public accountants are 88 observations, while those that should be included in career choices in private accountants are 120 observations. Thus, the accuracy of this research model (overall percentage) is 56.2%. These findings are in line with the results in Table 2. This means that

accounting students in Indonesia, especially in Java, tend to prefer their careers as private accountants, regardless of the preferences of the two branches of the accounting profession in these business activities.

Based on the results of the statistics in Table 8, career exposure (p -value $0.013 < \alpha 5\%$) and quality of life (p -value $0.082 < \alpha 10\%$) are the two variables that can affect the accounting students' career decisions. The value of $\beta = 0.352$ and the odds ratio ($\text{Exp } \beta$) = 1.422 indicate that career exposure positively affects career choices for public accountants. The value of $\beta = -0.285$ and odd ratio ($\text{Exp } \beta$) = 0.752 demonstrates that the quality of life negatively affects the career choice for public accountants.

Table 8. Variables in the equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1	Intrinsic motivation	0.100	0.122	0.661	1	0.416	1.105
	Career exposure	0.352	0.142	6.151	1	0.013	1.422
	Quality of Life	-0.285	0.164	3.031	1	0.082	0.752
	Constant	-0.996	0.840	1.408	1	0.235	0.369

The higher the perception of career exposure, the more knowledge students have about careers in accounting. In fact, possessing extensive knowledge of accounting career can encourage students to prefer careers as public accountants. Additionally, the greater the students' perceptions about the quality of life, the less accounting students feel interested in choosing public accountants as their careers. In other words, the greater the students' desire to get quality of life, the more interested they are to have a career as a private accountant.

Intrinsic motivation is not proven to be a variable that determines accounting students' career choice (p -value $0.416 > \alpha 10\%$). Intrinsic motivation in this study measures the perceptions of students about their interest in the field of accounting. Table 3 shows that 40.26% of the total observations have low intrinsic motivation in accounting (choosing points 1-4 on the Likert scale). Therefore, there are quite a lot of accounting students who do not have inner motivation regarding accounting.

The results of this study are in line with the theory of SCCT in the research of Ng, *et al.* [12] and Schoenfeld, *et al.* [23]. This theory reveals that cognitive thinking and the process of social interaction can affect a person's behavior in choosing a career. Career exposure results from students' cognitive thinking after getting various information about careers in accounting [6]. Students' knowledge about accounting professional institutions, experience working on case studies about the role of accountants in business, experience in attending seminars and workshops from accounting practitioners, and information about job opportunities for accounting graduates, and support from professional accounting institutions for accounting student careers have formed students' understanding about accounting careers [13], [49], [50].

Extensive knowledge about accounting career shapes students' confidence in their ability to a career in the accounting field. Accounting students who will choose their career as public accountants have a better understanding of the existence of professional accounting institutions for accounting students [50], [51], such as the Indonesian Accounting Association or *Ikatan Akuntansi Indonesia* (IAI), the Indonesian Institute of Management Accounting or *Institut Akuntansi Manajemen Indonesia* (IAMI), the information system audit and control association (ISACA) and the Institute of Public Accountant Indonesia or *Institut Akuntansi Manajemen Indonesia* (IAMI). An example of support from professional institutions is implementing the Public Accountant Professional Examination from the Indonesian Institute of Public Accountants or *Akuntan Publik Indonesia* (IAMI) in collaboration with universities. This great understanding (mean 5.571) was proven to increase student preferences for public accounting careers. The results of this study are in line with previous studies conducted by Ghani, *et al.* [36], Mc Dowall *et al.* [52], Hutaibat [53] and Ng, *et al.* [12], they concluded that career exposure has a positive relationship with career choice. The results of this research are also in line with the concept of Umar [29] which stated that career choice is formed from a series of continuous professional work experiences from time to time with the results obtained, namely work experience.

The quality of life item in this study discusses how to consider work-life balance, and the availability of flexibility in work [54], [40]. Students' desire to have a quality of life balance at work is proven to be able to influence students' decisions to choose careers as public accountants. In line with social cognitive theory, the understanding that students get from hearing the sharing of practitioners or alumni about the career life of public accountants is quite intense; it turns out that they form their thoughts not to choose a career as a public accountant. One of the pros and cons of the public accountant and private accountant careers shows that the private accountant profession provides more time for yourself and your family. This also makes students perceive that in order to get a balance of life at work, it is better to choose a career as a private accountant. Accounting students in the millennial generation today perceive that the accounting

profession is organized and monotonous. In other words, this profession does not have work flexibility. This makes students think that it is better to choose a profession as a private accountant to have flexible work time. Hatane, *et al.* [1] argued that generation Z considers the accounting profession to be a rigid profession with intense work time that makes it less attractive. Generation Z chooses an accounting career because it guarantees a career that will make their lives more prosperous and hopes for a work-life balance. This opinion supports the results of this study, which concludes that the current generation is more concerned with the flexibility of time in work and careers that can improve their welfare. The preference of the current generation in the accounting profession makes them more likely to choose a career as a private accountant.

According to the career experiences passed by Sadia [50] and Isaacs [51], the millennial generation is the most productive generation because this generation has modern tools and resources to do a job to be more efficient and more effective. This study shows that accounting students who will have a career as public accountants have a broader knowledge of career exposure than accounting students who have a career as private accountants. In contrast, accounting students who choose to be private accountants have a higher awareness of the importance of having a quality life balance at work. In intrinsic motivation, it was found that there was no significant effect on career choice. This means that understanding students who will choose a career as a public accountant and a private accountant doesn't differ. Thus, the third hypothesis cannot be accepted.

For career exposure and quality of life, it was found that there was a significant influence on career choice. In accounting students' understanding of career exposure, students who have high career exposure knowledge will choose their career as public accountants. This is in line with Sadia [50], Lynne [55] who stated that it is very important for students in choosing their careers as public accountants to have the latest technology skills so that it can improve their skills in the accounting profession, especially in the field of auditing, in any future developments. Therefore, hypothesis two is accepted. Meanwhile, students' who desire to get a high quality of life will choose a career as a private accountant. In line with Brown, *et al.* [56] who said that the millennial generation who is more concerned with and wants the quality of life will choose to work as a private accountant. Thus, the third hypothesis can be accepted. Students who choose careers as public accountants feel that after graduation, there are many job opportunities for accounting students, and students who choose careers as private accountants feel that they really want time flexibility and special holidays at work.

4. CONCLUSION

This study measured accounting students' understanding of intrinsic motivation, career exposure, and quality of life as factors that will influence them in a career in accounting. Therefore, measuring the three existing variables is the main point in this study to measure the understanding of freshman accounting students to senior accounting students. This research contributes to universities and professional accounting institutions. Universities need to regularly provide materials on accountant career development, both for public accountants and private accountants. The balanced sharing of alumni, who work as public accountants and private accountants, can also evoke motivation from students to be more confident about the accounting profession they will choose. Not only providing benefits for universities, but this research can also be useful for accounting professional institutions in designing their strategies for recruiting members. Professional institutions need to work together with universities to be more consistent and specific in introducing the accounting profession. The Indonesian Institute of Accountants or *Ikatan Akuntan Indonesia* (IAI), which houses various fields in the accounting profession, regularly needs to introduce more specific accounting fields, such as Management Accounting (Indonesian Management Accountants Association) and Tax Accounting (Tax Accountants Compartment).

The results indicated that most of the students in this study prefer to work as private accountants, so, as an auditor professional institution, the Indonesian Institute of Public Accountants (IAPI) needs to be more consistent in providing information about professions to students at public and private universities, especially to universities that do not have an Accounting Professional Education or *Pendidikan Profesi Akuntansi* (PPA) program. Public accounting firms also need to further educate students that the public accountant profession is also concerned about life balance at work. The opportunity to be an intern at an accounting firm may increase students' engagement in the public accounting profession.

This study had several conditions from its results. The first limitation is that the number of respondent samples is limited to certain areas, only Java. The second limitation is that the variables used in the study are dynamic, meaning that if these variables are applied to different regions, different objects, and different times, the results will also be different. Given these limitations, it would be better for future researchers to expand the existing samples, such as across regions in Indonesia or in other countries.

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BIOGRAPHIES OF AUTHORS



Saarce Elsy Hatane is a lecturer of Business Accounting Program, Universitas Kriste Petra. She has been developing her career as an accounting lecturer for more than 10 years, and majoring in Managerial Accounting. As a researcher, she has several publication in reputable journals, both international and national.



Fenia Agustin Gunawan is graduated from Business Accounting Program, Universitas Kristen Petra. She is majoring in Management Accounting with a designation of Graduate Management Accountant from ICMA Australia.



Stella Wulan Pratama is graduated from Business Accounting Program, Universitas Kristen Petra. She is majoring in Management Accounting with a designation of Graduate Management Accountant from ICMA Australia.