FACTORS THAT INFLUENCE THE CAREER SELECTION AS PUBLIC AND NON PUBLIC ACCOUNTANT (EMPIRICAL STUDY ACCOUNTING STUDENTS IN BATAM UNIVERSITIES)

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Abstract

The aims of this study were to analyze the influence of salary, work environment, professional training, social value, personality, labor market and professional recognition toward student's interest in accounting for career as public and non public accountant. The sample of this study were student majoring in accounting registered at the university in Batam. Using purposive sampling method with Slovin formula. The total of respondents are 349 students from 4 universities in Batam.

The data collection method was using questionnaire. The questionnaire used developed by Dibabe, Wubie dan Wondmagegn (2015) and Suyono (2014) with total 28 questions. The hypotoses of this study were all of independent variables have significant positive effect on student interest in accounting majors for a career as a public and non public accountant.

The result of this study explains that salary, professional training, social values, work environment and labor market have a significant positive effect on students interest in accounting majors for a career as a public and non-public accountant. Professional recognition and personality does not have a significant influence on students interest in accounting for a career as a public and a non-public accountant.

Keywords: Salary, work environment, professional training, social value, personality, labor market and professional recognition, career as an accountant.