

# The Influence of Employer Reputation and Professional Recognition on Student Interest Become Public Accountant

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## ABSTRACT

This research aims to analysis the effect of employer reputation and professional recognition on student interest in choosing careers become a public accountant. The research method used is quantitative with data analysis using SEM (Structural Equation Modeling) with the Lisrel program). The results of data analysis using path analysis, obtained  $t = 7.42$ , because  $t > 1.96$ , it can be concluded that there is a positive influence of employers reputation and professional recognition simultaneously on student interest in choosing careers to become public accountants meaning that there is significant and professional recognition simultaneously on

students' interests in choosing careers to become public accountants.

**Keywords:** Student Interest, Employer Reputation, Professional Recognition, Public Accountant.

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## INTRODUCTION

Yuskar and Benny (2016) stated that the average student chose an accounting major, driven by their desire to become professionals in the accounting field. But in reality there are not many accounting graduates who can pursue a career as public accountants. One who prints professional workers in his field is the university. The university is designated as the best possible intellectual printer providing quality educational designs to the existing business world. No exception majoring in accounting where this field is needed in the business world. In general, accounting students have several career steps they can take after becoming undergraduate (Nuhairah, 2016). Accounting students have at least three steps after becoming an undergraduate. First, they can continue to a higher level of education such as continuing the Professional Accounting Education program. Second, continuing the strata-2 level, by completing the education the students can work as an accountant. The third choice is those as entrepreneurs who create jobs or work as an employee, this shows that the graduates of accounting economics have many choices for careers (Elsari, 2016).

Wildan (2018) explains that the profession as an accountant is demanded to have a very high intensity of work time, this has not been matched by the incentives received and are inadequate. This is one of the factors that causes the lack of enthusiasts as accountants. Compared to other countries, Indonesia still lacks professional public accountants. Data from the Ministry of Finance's Accounting and Appraisal Development Center (PPAJP) shows the results that Indonesia still has very few public accountants. The number of accountants in Indonesia is very far behind other countries. Various studies on the factors that influence career interest have been conducted. The aim is to prepare accounting graduates in the face of a growing business world and direct their interest in a variety of career choices

for accountants. The services provided by public accountants are listed in article 3 which states that, public accountants provide services in the form of audit services based on historical financial information, review services on financial information of other public accountant services. There are other professions that can be pursued by accounting graduates are non-public accountants. Non-public accountants, namely accountants working in government or private institutions which are divided into government accountants, corporate accountants and educator accountants (Nailufar, 2018).

In general, the desire of students is to become a professional accountant and expert in their own field, having a large enough workforce for career selection. But the reality on the ground shows that accounting students prefer a career in the non-accountant field, resulting in the need for professional accountant services not optimal. According to Maharani (2016) There are many factors that can influence students in career selection. Factors that can influence include financial appreciation, professional training, social values, work environment, employers, market opportunities and others. These factors can influence students in career selection and the type of career that will be undertaken, it is interesting to study because it can determine what career choices will be chosen in the future. Based on the explanation above, the researcher wants to do deeper research related to the Analysis of the Effect of Employer Reputation and Professional recognition of the career selection to become a Public Accountant.

## LITERATURE REVIEW

### Student Interest

Dayshandi (2015) interest is the perception that an activity raises curiosity and interest; usually accompanied by cognitive involvement and positive affect. Fahriani (2012) states that interest is one of the dimensions of affective

aspects that plays a lot in a person's life. Affective aspects are aspects that identify the feeling dimensions of emotional awareness, disposition, and will that affect one's thoughts and actions. Labor market considerations are measured on a Likert scale of 1-5 where labor market considerations are proxied by four questions from questionnaires adjusted by researchers related to research related to career interests to become public accountants. Budi Amin (2016) interest is defined as the will, desire and liking. Interest is something personal and related to attitude. Interests and attitudes are the basis for prejudice, and interest is also important in making decisions. Interest can cause people to be active in doing something that interests them.

Interest is a source of motivation that encourages people to do what they want if they are free to choose. Interest (Interest) is a position or tendency, or a feeling of ongoing reaction that continues to dominate a person's attention so that makes him more selective about the object of interest. Slameto (2016) interest is a feeling of preferability and a sense of interest in a thing or activity, without anyone asking. Interest is basically the acceptance of a relationship between oneself and something outside of oneself. The stronger or closer the relationship, the greater the interest. Holland (2016) says, interest is the tendency of high hearts towards something. Walgito (2015) interest is a condition where someone pays attention and is accompanied by a desire to know, study and prove further. Interest is very functional for humans because it can lead someone to achieve his life goals, so that it can bring people to things that are considered unnecessary to be beneficial in themselves because of the emergence of awareness to meet their needs without burdening others (Walgito, 2015). Public accounting is someone who has obtained permission to provide services as regulated in the Public Accountants Act (Law Number 5 of 2011). Law Number 5 of 2011 Article 5 states that public accountants must have permission granted by the Minister. Permits granted are valid for five years from the date of stipulation and can be extended.

#### Employer Reputation

Employer reputation in general can be defined as a picture or representation of an organization that can be seen by all the company's stakeholders (Fombrun, 1966). Based on Law Number 13 Year 2003 regarding Manpower Article 1, the employer is an individual, entrepreneur, legal entity, or other bodies that employ workers by paying wages or other forms of remuneration. Entrepreneur is a person who is an individual, a partnership or a legal entity that independently runs his own company, a person or an individual or legal entity that independently operates a company not his, an individual, an association or a legal entity that is in Indonesia representing the company as referred to in letters a and b domiciled in the territory of Indonesia. Company is any form of business that is a legal entity or not, owned by an individual, an association or a legal entity, both private and state owned by employing workers / laborers by paying wages or compensation in other forms. Social businesses and other businesses that have management and employ others by paying wages or other forms of compensation (Pambudi, 2016). Dick, Chakravarty and Beihal (2013)

through their research put forward evidence that the company's reputation directly shapes customer trust in the product or service of the company concerned so that it will influence customers in making choices.

Brown and Dacin (2012) state that a company's reputation is very important from the customer's point of view to give an idea of the quality of the product or service produced. Sullivan (2018) further proved that the reputation of the company in the customer's perspective can be used as a guarantee for customers to assess the quality of products or services provided by the company. Herbig Milewicz and Golden (2014) stated that the company's reputation can be seen from the company's competence and its superiority compared to other competing companies. While Moorman and Miner (2017) prove that the company's maximum success can be achieved if the company focuses on its core business because this focus will show its core competencies so as to make customers trust the company's expertise reflected in knowledge and the company's experience in the business he has lived. Based on the things that have been said by the researchers above, it can be concluded that the indicators of employer reputation that can be used in this study are: (1) employer competence, (2) employer excellence, (3) consumer confidence in employers, (4) employer experience. The employer's reputation in general can be defined as an image or reputation of an organization that can be seen by all the business interests of the company (Fombrun, 2016). This picture is influenced by past actions and future prospects related to the organization. The reputation of the employer or the reputation of the company that made the recruitment is a matter of much attention to someone in choosing a career because it is related to career development (Ching, 2015).

By working in a company with a good reputation or having a higher perspective, a person tends to feel he has a higher status compared to people who work in companies with a lower reputation. It can also increase one's confidence that by working in a company with a good reputation, he already has a good stock in building his career. The better the reputation of the employer will usually be more interested in job seekers to choose to work in that place. In this case public accounting firm where KAP is a place for public accountants to work.

The public accounting firm in Indonesia is one of the most prominent offices among other offices (non KAP) and is highly considered, especially by graduates majoring in accounting. That is because the public accounting firm is the most ideal place of work and is most in line with the educational background it undergoes. The more public accounting firms are found compared to other offices in the eyes of students, the more attractive it will be for students to determine the career selection to become a public accountant.

#### Professional Recognition

Professional recognition includes matters relating to the recognition of an achievement and achievement carried out at work. Professional recognition can also be referred to as an award that is not in the form of finance by gaining recognition for achievements or achievements, someone will

be motivated to continue to maintain and even increase their achievements (Anderson, 2015). That way this factor can enhance the development of a company or individual. Stolle (2016), in choosing a career to become a public accountant the students see and consider professional recognition. This indicates that in choosing a job or career, students not only aim to seek financial rewards, but also seek rewards in the form of recognition of achievements and also opportunities for self-development. Indicators that exist in professional recognition include the opportunity to develop themselves, recognition of achievement, and opportunities for promotion, and require certain expertise to achieve success. Students consider the public accounting profession to recognize more achievements and provide more opportunities to develop compared to the corporate accountant profession (Stolle, 2016). Similarly, research conducted by Rahayu (2015) found that students assumed that public accountants and internal accountants provided many opportunities to develop. However, the results of Wijayanti's research (2017) show that students do not consider professional recognition in choosing the accountant profession because they assume all professions or jobs must provide professional recognition, so this factor does not affect students in choosing careers as accountants. A student in planning his career certainly has considerations or factors that influence in determining the profession to be chosen. Factors that influence students in the choice of the public accounting profession are the focus of research that will be reviewed by researchers. Asmoro (2016) states that accounting student career choices are influenced by several factors, such as financial rewards or salaries, professional training, professional recognition, and market considerations. Factors that influence student career selection and the type of career they will undertake are interesting things to study because by knowing the career choices that students are interested in, it can be seen why someone chose that career. Financial rewards that can be in the form of salary, wages, or incentives are things that a person considers in choosing a job, especially in the public accounting profession. Public accounting firms have their own way of providing salaries to their auditors (Asmoro, 2016). This payroll difference is based on the number of client projects handled by public accounting firms. If you're lucky, public accountants can get a large salary. However, many also have smaller salaries so new graduates majoring in accounting prefer to become auditor staff in government institutions or companies (Supriyanta, 2015). Most auditors who work in public accounting firms decide to quit their jobs because of the small salary they get. Personal needs are always increasing is not proportional to the salary received. This is the reason that sometimes triggers auditors in a public accounting firm to go out and look for better job opportunities. This is one of the reasons that makes accounting students' interest to pursue a career as a public accountant decrease (Supriyanta, 2015).

#### Student Interest

Dayshandi (2015) interest is the perception that an activity raises curiosity and interest; usually accompanied by cognitive involvement and positive affect. Fahriani (2012)

states that interest is one of the dimensions of affective aspects that plays a lot in a person's life. Affective aspects are aspects that identify the feeling dimensions of emotional awareness, disposition, and will that affect one's thoughts and actions.

#### Employer Reputation

Employer reputation in general can be defined as a picture or representation of an organization that can be seen by all the company's stakeholders (Fombrun, 1966). This picture is influenced by past actions and future prospects related to the organization. The reputation of the employer or the reputation of the company that made the recruitment is a matter of much attention to someone in career selection because it is related to career development (Ching, 2013). Working in a company with a good reputation or who has a higher prestige, a person tends to feel he has a higher status compared to people who work in companies with lower reputation. This can also increase one's confidence that by working in a company with a good reputation, he already has a good provision in building his career. The better the reputation of the employer, then usually the more interested job seekers to choose to work in that place. In this case public accounting firm where KAP is a place for public accountants to work. The public accounting firm in Indonesia is one of the most prominent offices among other offices (non-KAP) and highly considered, especially by graduates majoring in accounting. That is because the public accounting firm is the most ideal place of work and most suitable for the educational background it has taken. The more prominent the public accounting firm compared to other offices in the eyes of students, the more attractive it will be for students to determine their career choices as public accountants.

#### RESEARCH HYPOTHESIS

Based on the description above, a hypothesis can be formulated, which is a temporary conjecture of the problem, namely:

H<sub>0</sub>: The reputation of the employer does not affect the interests of students in choosing a career as a public accountant.

H<sub>1</sub>: The reputation of the employer affects the interest of students in choosing careers to become public accountants.

H<sub>0</sub>: The professional recognition has no effect on students' interest in choosing a career as a public accountant.

H<sub>2</sub>: The professional recognition effect students' interests in choosing a career as a public accountant.

#### RESEARCH METHODOLOGY

In this research the author uses descriptive and verification methods. The type of data used in this study is primary data, that is data obtained directly from predetermined objects. Data collection is done through questionnaires. Sampling in this study was conducted using the Random Sampling Method. This data collection method can be used alone but can also be used by combining two or more methods. The data collection process in this study took the form of interviews, observations, questionnaires and document studies. The data analysis technique used in this research is

quantitative analysis using SEM (Structural Equation Modeling) or structural equation modeling with the Lisrel program. The method in this research is quantitative research.

## RESULT AND DISCUSSION

### Description of Respondents

Descriptions of respondents' profiles according to sex are presented in table 1 as follows:

Table 1: Descriptions of Respondent Profiles by Gender

Gender					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Laki-laki	79	55.6	55.6	55.6
	Perempuan	63	44.4	44.4	100.0
	Total	142	100.0	100.0	

Source: Results of analysis using SPSS version 23

Based on table 1 sex shows that the number of men is 55.6% greater than the number of women the percentage of 44.4% with the meaning of this study is more dominated by men

namely profile description of respondents according to gender.

Descriptive Statistics Results

Table 2: Descriptive Statistics Test Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Employment	142	8.00	24.00	16.5000	3.41409
Professional Recognition	142	10.00	21.00	18.6197	3.68191
Student Interest	142	9.00	28.00	9.0563	1.98496
Valid N (listwise)	142				

Source: Results of analysis using SPSS version 23

The descriptive statistical test results contained in table 2 using the totals of each variable indicate that:

1. Employer Reputation with a total of N respondents of 142 respondents having the lowest total score of 8 with the highest value of 24 for employment, the average (mean) size of 16.5000, and a standard deviation of 3,414 which means that the maximum increase in the average size of the employer size is +3,414, while the maximum reduction of the average size of the employer is -3,414.
2. Professional Recognition with the number of N as many as 142 respondents had the lowest total score of 10 with the highest value of 21 for professional recognition, the mean (mean) of 18.619 and a standard deviation of 3.6819 which means that the maximum increase in the average professional recognition variable is +3,6819, while the maximum reduction of the average professional recognition variable is -3,6819.
3. student interest in accounting with N numbers of 142 respondents having the lowest total value of 9 with the highest value of 28 for, the average (mean) of 9.0563, and a standard deviation of

1.984 which means that the maximum increase in the average variable of student interest in accounting is +1.984, while the maximum reduction of the average variable of student interest in accounting is -1.984.

### Test Research Instrument

This research uses primary data. Data collected by questionnaire technique. The validity of a research result is highly determined by the measuring instrument used. To overcome this, two types of testing are needed, namely: the validity test and the reliability test.

### Validity test

Validity test was conducted on 30 respondents using SPSS 23.0. According to Uma Sekaran (2003), the validity test is carried out to measure the validity of a quiesoner. Every statement for each variable in the questionnaire will be declared valid if  $r_{count} > r_{table}$ .  $r_{table}$  obtained from calculations using SPSS 23.0, the results of validity testing are done by Product Moment correlation techniques presented in table 3 below:

Table 3: Test the Validity and Reliability of Employer Reputation Variables

Variable	No Statement	R count	R table	information
Employer	1	0,503	0,365	Valid
	2	0,497		Valid

	3	0,393		Valid
	4	0,872		Valid
	5	0,657		Valid

Source: Results of analysis using SPSS version 23

Based on table 3 above can show that all statements on the variable Employer is declared valid. Because  $R_{hitung} > R_{tabel}$ . Each can be seen that the statement item no 1 has a value of  $0.503 > 0.365$ , item no 2 has a value of  $0.497 > 0.365$ ,

item no 3 has a value of  $0.393 > 0.365$ , item no 4 has a value of  $0.872 > 0.365$  and item no 5 has a value of  $0.657 > 0.365$ . Then it can be concluded as a whole for the variable Employer declared valid.

Table 4: Test Validity and Reliability of Professional Recognition Variables

Variable	No Statement	$R_{count}$	$R_{table}$	Information
Professional Recognition	1	0,754	0,365	Valid
	2	0,675		Valid
	3	0,856		Valid
	4	0,813		Valid

Source: Results of analysis using SPSS version 23

Based on table 4 above can show that all statements on the Professional Recognition variable are declared valid. Because  $R_{hitung} > R_{tabel}$ . Each can be seen that the statement item no 1 has a value of  $0.754 > 0.365$ , item no 2

has a value of  $0.675 > 0.365$ , item no 3 has a value of  $0.856 > 0.365$ , item no 4 has a value of  $0.813 > 0.365$ . Then it can be concluded as a whole for the Professional Recognition variable otherwise valid.

Table 5: Test the Validity and Reliability of Student Interest Variables

Variable	No Statement	$R_{count}$	$R_{table}$	Information
Student Interest	1	0,802	0,365	Valid
	2	0,667		Valid
	3	0,618		Valid
	4	0,453		Valid
	5	0,632		Valid
	6	0,682		Valid
	7	0,712		Valid

Source: Results of analysis using SPSS version 23

Based on table 5 above can show that all statements on the Student Interest variable are declared valid. Because  $R_{hitung} > R_{tabel}$ . Each can be seen that the statement item no 1 has a value of  $0.802 > 0.365$ , item no 2 has a value of  $0.667 > 0.365$ , item no 3 has a value of  $0.618 > 0.365$ , item no 4 has a value of  $0.453 > 0.365$ , item no 5 has a value of  $0.632 > 0.365$ , item no 6 has a value of  $0.682 > 0.365$  and item no 7 has a value of  $0.712 > 0.365$ . Then it can be concluded as a whole for the Student Interest variable is declared valid.

Reliability Test

Data reliability in this study was tested using Inter-Item Consistency Reliability which saw Cronbach's coefficient alpha as a coefficient of reliability. An instrument is considered reliable if it has an alpha coefficient ( $\alpha$ ) of 0.6 or more. The basis of decision making according to Uma Sekaran (2003: 307) for a reliable instrument is:

1) If the alpha coefficient ( $\alpha$ ) test is greater than ( $\geq$ ) 0.6, then the statement in the questionnaire is worth using (reliable).

2) If the alpha coefficient ( $\alpha$ ) is less than ( $<$ ) 0.6, then the statements in the questionnaire are not reliable.

The results of the reliability testing carried out with Cronbach's Coefficient Alpha are presented in the following table:

Table 6: Employer Variability Reliability Tests

Reliability Statistics	
Cronbach's Alpha	N of Items
0,786	5

Source: Results of analysis using SPSS version 23

In the internal reliability test using the Cronbach Alpha ( $\alpha$ ) formula that already exists in the SPSS 23.0 program for

windows. After calculated with the help of the SPSS 23.0 program for windows, an alpha value of 0.786 was obtained. This value is greater than 0.60 so it can be concluded that the statement items are reliable.

Table 7: Reliability Tests for Professional Recognition Variables

Reliability Statistics	
Cronbach's Alpha	N of Items
.898	4

Source: Results of analysis using SPSS version 23

In the internal reliability test using the Cronbach Alpha ( $\alpha$ ) formula that already exists in the SPSS 23.0 program for windows. After calculated with the help of the SPSS 23.0 for windows program, an alpha value of 0.898 was obtained (see table 8 Reliability Statistics). This value is greater than 0.60 so it can be concluded that the statement items are reliable.

Table 8: Financial Reliability Variability Test

Reliability Statistics	
Cronbach's Alpha	N of Items
.802	5

Source: Results of analysis using SPSS version 23

In the internal reliability test using the Cronbach Alpha ( $\alpha$ ) formula that already exists in the SPSS 23.0 program for windows. After calculating with the help of the SPSS 23.0 program for windows, an alpha value of 0.802 (see table 9, Reliability Statistics) was obtained. This value is greater than 0.60 so that it can be concluded that the items are reliable.

Table 9: Student Interest Variable Reliability Tests

Reliability Statistics	
Cronbach's Alpha	N of Items
.864	7

Source: Results of analysis using SPSS version 23

In the internal reliability test using the Cronbach Alpha ( $\alpha$ ) formula that already exists in the SPSS 23.0 program for windows. After calculated with the help of the SPSS 23.0 for windows program, an alpha value of 0.864 (see table 10

Table 10: Data analysis

Index	Score	Fit criteria	Information
Chi-square	0.000	>0.05	Fit
NFI	0.89	>0.90	Marginal fit
NNFI	0.89	0.93	Marginal fit
CFI	0.91	>0.90	Fit
IFI	0.91	>0.90	Fit

Source: Results of analysis using SPSS version 23

Normed Fit Index (NFI) values range from 0 to 1. Values get closer to 1, the better.  $NFI > 0.9$  is good fit, while  $0.08 < NFI < 0.90$  including marginal fit. Non-Normed Fit Index values range from 0 to 1. Values get closer to 1, the better.  $NNFI > 0.9$  is good fit, while  $0.08 < NNFI < 0.90$  including marginal fit. Comparative Fit Index (CFI) values range from 0 to 1.

Reliability Statistics) was obtained. This value is greater than 0.60 so that it can be concluded that the items are reliable.

#### Hypothesis testing

The hypothesis is tested through the path of analysis of the variables involved with the following results:

the path diagram results that illustrate the t-value of the influence of each research variable that is a reference in determining the significance of the influence of each variable. T value is said to be significant if it is higher than t table which is 1.96.

#### a. First Hypothesis Test

The first hypothesis tested was: the employer had an effect on the students' interest in choosing a career to be a public accountant, obtained a value of  $t = 2.57$ . Because  $t > 1.96$  the null hypothesis is rejected, meaning that there is a positive influence from the employer on the students' interest in choosing a career as a public accountant.

#### b. Second Hypothesis Test

The second hypothesis tested is: professional recognition influences students' interest in choosing careers to become public accountants. From the results of data analysis using path analysis, the value of  $t = 9.12$  was obtained. Therefore  $t > 1.96$ , the null hypothesis is rejected, meaning that there is a positive influence between professional recognition of students' interest in choosing careers to become public accountants.

#### c. Fourth Hypothesis Test

The fourth hypothesis tested is: employer and professional recognition simultaneously influence student interest in choosing a career as a public accountant. From the results of data analysis using path analysis, obtained  $t = 7.42$ , because  $t > 1.96$ , it can be concluded that there is a positive influence Allegedly employer and professional recognition simultaneously on student interest in choosing a career to become a public accountant.

From the results of data analysis obtained goodness of fit as follows:

Values get closer to 1, the better.  $CFI > 0.9$  is good fit, while  $0.08 < CFI < 0.90$  including marginal fit. Incremental Fit Index (IFI) values range from 0 to 1. The value is getting closer to 1 the better.  $IFI > 0.9$  is good fit, whereas)  $.08 < IFI < 0.90$  including marginal fit. Based on the CFI index, IFI states that fit, NFI, NNFI are included in marginal fit.

## DISCUSSION

The influence of employer's influences students' interests in choosing careers to become public accountants.

Based on the results of T-Values and simultaneous data processing there are significant results, namely the value of  $t = 2.57$ . Because  $t > 1.96$  the null hypothesis is rejected, meaning that there is a positive influence from the employer on the students' interest in choosing a career as a public accountant. These results provide simultaneous evidence that the provision of work has a significant effect on students' interest in choosing careers to become public accountants who help students to pursue careers in public accounting firms.

The effect of professional recognition influences students' interest in choosing a career as a public accountant

Based on the results of data processing there is a significant result that is obtained value of  $t = 9.12$ . Therefore  $t > 1.96$ , the null hypothesis is rejected, meaning that there is a positive influence between professional recognition of students' interest in choosing careers to become public accountants. These results provide empirical evidence that the positive influence of professional recognition in students in choosing a career as a public accountant is expected by the company.

The results of this study are supported by Vinny stephanie hidayat & enrico goiyardi The influence of top management support on the performance of accounting information systems. With the results of the study as follows The results of the study show that professional appreciation, the job market and the work environment have an influence on student interest in choosing a career as a public accountant in accounting students, then the hypothesis is accepted. And supported by other research by Maya Sari (2017) with the following research results. The results showed financial awards, professional training, professional recognition, social values, work, labor market considerations and personality for the selection of public accounting careers, both partially and simultaneously influenced with the variation stated in  $R^2$  of 26.4% while the remaining 73.6% is influenced by other variables not explained by this research model. The labor market variable has a significant influence on the choice of public accounting careers, while showing financial rewards, professional training, social value, work acupation does not have a significant effect on the choice of public accounting careers. Professional recognition and consideration of market use is the possibility of working with other experts, branching opportunities and recognition of achievement.

## CONCLUSION

Based on the analysis and discussion that has been carried out, this study examines "The influence of employers and professional recognition simultaneously influences students' interests in choosing careers to become public accountants". By using primary data in the form of a questionnaire distributed at Binus University. Then the results of this study can be concluded as follows:

1. Employer reputation influences student interest in choosing a career as a public accountant.

2. Professional recognition influences students' interest in choosing a career as a public accountant.

## Research Limitations

The limitations experienced when doing this research. The limitations of the study were raised so that researchers would further consider the limitations of the study. Including the follow:

1. Limitations of the research sample, due to the appointment under study most of the students who have become alumni.
2. For further research can be multiplied by variables related to student interests.
3. Time limitations of researchers in student observation/interviews.

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