



# The Influence of Accounting Knowledge on Career Interest as a Government Accountant among Utara Accounting Students

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**Abstract:** *This study aims to analyze the influence of accounting knowledge on career interest as a government accountant among accounting students. This quantitative study uses a survey approach using questionnaires distributed to 80 accounting students but only 50 students can be analyzed. Data were analyzed using linear regression with the help of SPSS version 29. To test the quality of the data, validity tests, reliability tests, and classical assumption tests were carried out. The results of the study indicate that accounting knowledge has a positive and significant effect on career interest as a government accountant ( $t$  count = 15.667;  $p < 0.01$ ). The accounting knowledge variable is able to explain 51.5% of the variance in career interest, indicating a fairly strong influence. This finding emphasizes the importance of strengthening the public sector accounting curriculum in universities and the need for more intensive socialization regarding career prospects as a government accountant.*

**Keywords:** Accounting Knowledge, Career Interest, Government Accountant

## Introduction

Government accountants play a crucial role in ensuring transparency, accountability, and efficiency in state financial management. As the vanguard of the public sector accounting system, government accountants are responsible for preparing government financial reports, budget audits, and preventing misappropriation of public funds. According to the Supreme Audit Agency (BPK) (2022), findings of non-compliance in local government financial reports reached IDR 17.33 trillion, with 538 issues, most of which were caused by accounting errors and weak internal controls. This demonstrates the importance of competent government accountants to minimize the risk of errors and fraud. Furthermore, the implementation of sound government accounting standards can increase public trust in the government (Putri, 2024). In a global context, Adams (2020) emphasized that public sector accountants play a crucial role in achieving the Sustainable Development Goals (SDGs) through effective budget management. The professionalism of government accountants impacts not only sound fiscal governance but also economic stability and public welfare.

Public sector accounting serves as a key instrument in achieving transparency and accountability in state financial management. Through the implementation of standard government accounting standards (such as accrual-based SAP), government financial reports can present reliable information that is open to scrutiny by the public and oversight bodies. Research Hasmi & Sunarsi (2022) showed that the implementation of accrual accounting in Indonesian local governments was able to identify the quality of financial reports by 22.4%. This finding was reinforced by research Koeswayo et al (2024) which states that countries with strong public sector accounting systems have a better corruption perception index than countries with weak accounting systems. In Indonesia, BPK data (2023) revealed that audit findings on local government financial reports stemmed from non-compliance with accounting standards, resulting in state losses of IDR 17.33 trillion in 2022. Furthermore, Mardiasmo (2018) emphasized that transparent public sector accounting practices can increase public participation in budget oversight, as evidenced by the increase in public complaints through the LAPOR! platform of the Ministry of Administrative and Bureaucratic Reform (Kemenpan-RB) following the implementation of e-budgeting in 15 pilot cities/regencies. Public sector accounting serves not only as a reporting tool but also as a democratic oversight mechanism that prevents abuse of authority and promotes good governance.

Although public sector accounting has a strategic role in state financial governance, accounting students' interest in pursuing a career in this field tends to be low. The Indonesian Institute of Accountants (IAI) revealed that the number of accountants is 40,000 (Handayani et al., 2023), where the Indonesian Institute of Accountants (IAPI) states that there are only around 1,546 public sector accountants (IAPI, 2023). The number of accountants in Indonesia is also lower compared to other countries such as Malaysia and Singapore, with a ratio of 1:20,000 in Malaysia and 1:5,000 in Singapore (Antara, 2023). Study by Syarief et al (2024) in the Journal of Accounting Education identified several causal factors, including financial rewards, work environment, and professional recognition, which had a positive and significant influence on accounting students' interest in choosing to become public accountants. Furthermore, the study Yopeng et al (2020) He added that several factors also contribute to students choosing public accounting, namely professional training and herding. This low interest poses a serious challenge, given that the need for competent government accountants is projected to increase by 2025, in line with the implementation of a comprehensive state financial electronic system (Ministry of Finance, 2023).

Accounting knowledge is the primary foundation influencing one's interest in pursuing a career as an accountant, including in the government sector. The greater an individual's understanding of accounting concepts, principles, and practices, the greater their confidence in carrying out complex tasks in the workplace, including as a government accountant. This knowledge provides a concrete picture of the scope of accounting work in the public sector, such as budget management, state financial reporting, and internal audits of government institutions. With a sound understanding, an individual will feel more prepared and interested in contributing professionally to creating transparent and

accountable state financial governance. Adequate accounting knowledge is a key factor influencing accounting students' interest in pursuing a career in the public sector. Research by Devianti (2023) demonstrated a positive correlation ( $t=3.464$ ,  $p<0.01$ ) between public sector accounting knowledge and career interest in the public sector. Qualitative research by Saputra (2023) found that students with a deep understanding of government accounting systems tended to view public sector work as more challenging and socially meaningful than those who only understood commercial accounting. This finding is consistent with the theory of planned behavior (Ajzen, 1991) which emphasizes that good knowledge of a field will increase a person's intention to be involved in that field.

This study has strategic urgency to analyze the relationship between accounting knowledge and career interest as a government accountant, considering the gap between the national need for competent government accountants and the still low interest of students. A preliminary study of 10 accounting students at the University of Tangerang Raya found that 72% of respondents had knowledge of government accounting systems, but only 22% could explain the fundamental differences between public and private sector accounting. This finding is consistent with previous research by Novianti and Darmawan (2022), which showed that increasing public sector accounting knowledge through specialized courses can increase career interest in the public sector (Yopeng et al., 2020) This research is also relevant to the World Bank's (2022) findings that countries with accounting education systems integrated with public sector needs tend to have more graduates interested in working in government. Using the Theory of Planned Behavior (Ajzen, 1991) as a theoretical framework, this research is expected to provide empirical evidence on the extent to which increasing accounting knowledge can be an effective intervention to foster career interest in the public sector, while also providing policy recommendations for improving the accounting education curriculum.

### Research Model

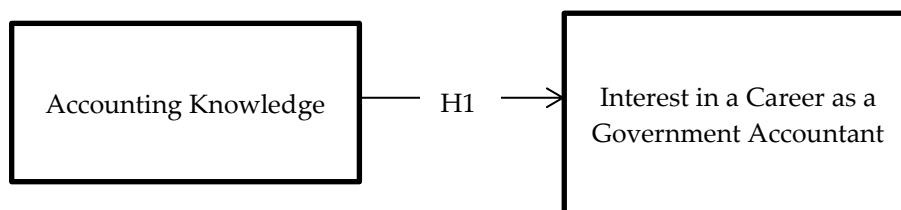


Figure1: Research Model

### Hypothesis:

There is a significant positive influence between accounting knowledge and interest in pursuing a career as a government accountant.

### Methodology

This research employed quantitative methods, collecting data through a Google Form questionnaire with a Likert scale containing five levels of answers. The population was all 80 Accounting students from the 2021-2022 intake at Tangerang Raya University.

Although the questionnaires were distributed to the entire population (a census), only 50 questionnaires were received by the researchers for the study sample.

Use of techniques *purposive sampling* This is based on the consideration that not all respondents who returned the questionnaire met the requirements as research samples (Etikan et al., 2016). The sample size of 50 respondents (62.5% of the population) has met the minimum requirements for linear regression analysis according to Cohen (2013) which recommends a minimum of 50 samples for research using a quantitative approach. The sample selection process is carried out through several stages: (1) verifying the completeness of the data, (2) testing the consistency of the answers, and (3) checking the validity of the responses.

This research uses a quantitative approach with statistical analysis techniques processed through IBM SPSS Statistics software version 26. The analysis stage begins with descriptive statistics to identify data characteristics including the mean, standard deviation, and maximum and minimum values of each variable. Next, data quality testing is carried out through two main stages: (1) validity testing to ensure the accuracy of the measuring instrument in constructing research variables, and (2) reliability testing to measure the internal consistency of the instrument.

Based on the view Sugiyono (2014), the validity of the instrument is tested through item-total correlation with a criterion limit of  $r > 0.3$ , while reliability is measured using the Cronbach's Alpha coefficient with a minimum value of 0.6 as recommended by (Riduwan, 2015). The next stage involves classical assumption tests which include: (1) normality tests with Kolmogorov-Smirnov to verify data distribution, (2) multicollinearity tests through Tolerance and VIF (Variance Inflation Factor) values, and (3) heteroscedasticity tests with the Glejser method.

**Table1: Operational Definition of Research Variables**

Variables	Operational Definition	Indicator
Accounting Knowledge	Accounting knowledge consists of three main behaviors: identifying, recording, and communicating economic events to stakeholders. (Kieso et al., 2016)	Knowledge in the field of accounting. (Kieso et al, 2016)
Interested in a Career as a Government Accountant	Career interest is a tendency towards interest or desire in an individual that arises without coercion towards something or an activity (Muslimin & Taufiq, 2022).	1. Individual interests 2. Individual conditions 3. Interest in characteristics (Suniantara & Dewi, 2021)

The core analysis of the study used multiple linear regression to test the influence of independent variables on the dependent variable. The significance of the relationship between variables was measured using a t-test with a 95% confidence level ( $\alpha = 0.05$ ). This procedure allows researchers not only to confirm the existence or absence of a relationship between variables but also to measure the magnitude of the influence of each predictor as described in the quantitative analysis guidelines by Sugiyono (2019). This entire analysis process is designed to ensure that the research results meet scientific principles in hypothesis testing.

Multiple linear regression equation applied;

$$Y = \alpha + \beta X + e$$

Where;

Y = Interest in working as a government accountant

X = Accounting knowledge

$\alpha$  = Constant number

B = Regression coefficient

e = Residual

## Results and Discussion

### 1. Respondent Description

By distributing questionnaires online, data can be obtained more easily, efficiently and flexibly, so the method used is considered very appropriate.

**Table2: Research Respondents**

Information	Total
Number of respondents	80
Number of respondents who filled out the questionnaire via Google Form	50
The number of questionnaires that can be processed	50

The number of respondents in this study should have matched the study population, which was 80 students. However, after distributing the questionnaires to 80 respondents, only 50 completed them correctly, resulting in a sample size of 50 students.

**Table3: Respondent Characteristics**

Gender	Number of Respondents	Percentage
Woman	41	82%
Man	9	18%

Based on the analysis conducted on the gender of 50 respondents, it was found that 41 respondents were female, and 9 other respondents were male.

### 2. Descriptive Statistical Test

**Table4: Descriptive Statistics**

	N	Minimum	Maximum	Mean	Standard Deviation
ACCOUNTING KNOWLEDGE	50	27	60	55.16	6,202
CAREER INTEREST	50	28	40	35.20	3,030
Valid N (listwise)	50				

Table 4 shows the results of descriptive statistical tests for each variable in this study. Based on the table, the valid sample size was 50 out of 80 respondents. The

accounting knowledge variable had the lowest value of 27 and the highest value of 60, with an average of 55.16 and a standard deviation of 6.202. The interest in a career as a government accountant variable had the lowest value of 28 and the highest value of 40, with an average of 35.20 and a standard deviation of 3.030.

### 3. Research Instrument Testing Validity Test

**Table5: Validity Test**

Variables	Item	R count	R Table	Information
Accounting Knowledge	1	0.660	0.279	Valid
	2	0.784	0.279	Valid
	3	0.757	0.279	Valid
	4	0.875	0.279	Valid
	5	0.856	0.279	Valid
	6	0.879	0.279	Valid
	7	0.644	0.279	Valid
	8	0.795	0.279	Valid
	9	0.870	0.279	Valid
	10	0.802	0.279	Valid
	11	0.819	0.279	Valid
	12	0.826	0.279	Valid
Interest in a career as a government accountant	1	0.646	0.279	Valid
	2	0.619	0.279	Valid
	3	0.620	0.279	Valid
	4	0.688	0.279	Valid
	5	0.557	0.279	Valid
	6	0.625	0.279	Valid
	7	0.616	0.279	Valid
	8	0.650	0.279	Valid

By using the r product moment table for  $N = 50$  and, the product moment value is 0.279. An instrument is said to be valid when the calculated r value  $> r$  table  $\alpha = 5\%$  (Rosita et al., 2021). Based on the analysis results presented in table 5, it is known that each item in each variable has a calculated r value  $> r$  table, thus it is concluded that each item in each variable is valid.

### Reliability Test

**Table6: Reliability Test**

Variables	Cronbach's Alpha	Information
Accounting knowledge	0.945	Reliable
Interest in a career as a government accountant	0.772	Reliable

When the Cronbach's alpha value  $> 0.60$ , the data obtained through an instrument can be said to be reliable (Rosita et al., 2021). Based on table 6, the Cronbach's Alpha values for the variables of accounting knowledge and career interest as a government accountant

are 0.945 and 0.814 ( $>0.60$ ), respectively. Thus, it can be concluded that the data obtained through the instruments in this study are reliable.

#### 4. Classical Assumption Test Normality Test

**Table7: Normality Test**

<b>One-Sample Kolmogorov-Smirnov Test</b>		Unstandardized Residual
N		50
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Standard Deviation	2.08819006
	Most Extreme Differences	
	Absolute	.081
	Positive	.078
	Negative	-.081
Test Statistics		.081
Asymp. Sig. (2-tailed) <sup>c</sup>		.200d

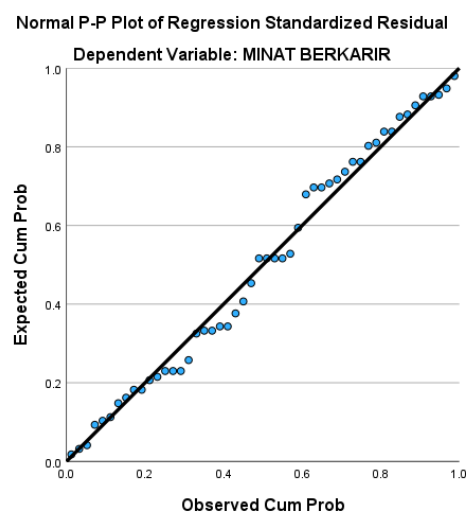
a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Table 7 shows a sig. value of  $0.200 > 0.05$ , thus the data in the regression model in this study is normally distributed. The normality of the data is also illustrated in the following figure;



**Figure2: Normal PP Plot**

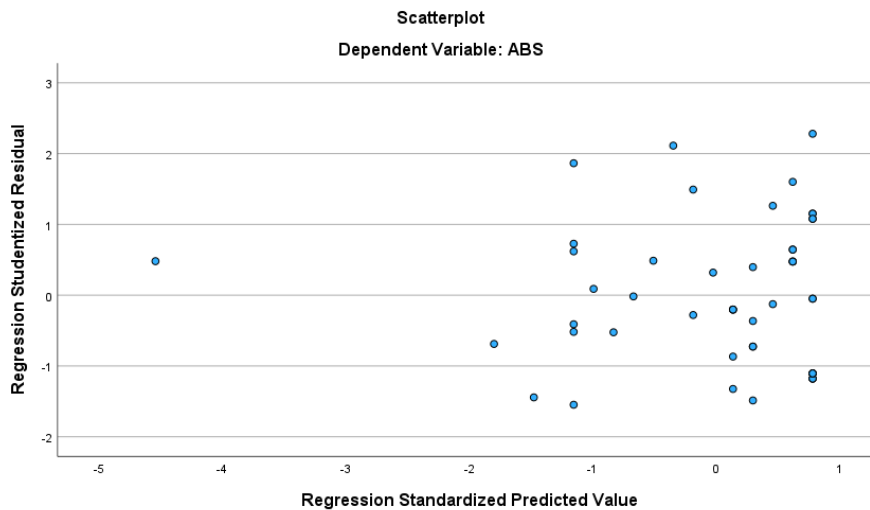
The image above shows that the points are spread along the diagonal line, so the data in this regression model is normally distributed.

Heteroscedasticity Test

**Table8: Heteroscedasticity Test**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	3,100	1,444		2,147	.037
ACCOUNTING KNOWLEDGE	-.025	.026	-.136	-.948	.348

a. Dependent Variable: ABS



**Figure3: Scatterplot Heteroscedasticity Test**

Based on Table 8, the residual sig value is 0.348 > 0.05. Figure 3 shows that the points are spread out without forming a pattern. Based on these conditions, it can be concluded that the data in the regression model in this study is free from heteroscedasticity symptoms.

5. Hypothesis Testing  
t-test

**Table9: T-test**

Model	t count	t table	sig	Description
Accounting knowledge	7,286	2,010	<0.01	Significant Influence

By using the t table for and  $df = 50 - 1 = 49$ , the t table value is 2.010. Based on table 8, the calculated t value (7.286) > (2.010) t table and the sig. value <0.001 indicate that there is a significant positive relationship between accounting knowledge and career interest as a government accountant among students at Tangerang Raya University. Thus, it is concluded that the hypothesis is accepted.  $\alpha = 5\%$

Simple Linear Regression

**Table10: Simple Linear Regression**

Model	Unstandardized	Coefficients Std error
(Constant)	15,667	2,697
ACCOUNTING KNOWLEDGE	.354	.049

Based on table 10, the regression equation of this research model can be seen, namely;

$$Y = 15,667 + 0,354X$$

This regression equation means that when no accounting knowledge is given, the interest in becoming a government accountant remains at a constant value of 15.667. Furthermore, when accounting knowledge is given an influence of 1%, there will be an increase in the interest in becoming a government accountant among students at Tangerang Raya University by 0.354.

### Coefficient of Determination

**Table11: Coefficient of Determination**

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.725a	.525	.515	2,110

a. Predictors: (Constant), ACCOUNTING KNOWLEDGE

Table 11 shows the Adjusted R Square value of 0.515 or 51.5%, this condition indicates that the variable of career interest as a government accountant can be identified by 51.5% by accounting knowledge, while the remaining 48.5% is influenced by other variables not used in this research model.

### Discussion

The results of this study show a statistically significant positive effect between accounting knowledge and career interest as a government accountant ( $t = 15.667$ ;  $p < 0.01$ ), with the independent variable able to explain 51.5% of the variance in career interest as a government accountant among students at Tangerang Raya University. This finding strongly supports the hypothesis that the higher the accounting knowledge, the greater the interest in a career in the government sector.

The  $R^2$  value of 51.5% in this study indicates a significant relationship, which differs from the findings of previous studies. Similar research by (Radja & Nugroho, 2024) revealed an insignificant relationship between accounting knowledge and career interest as a government accountant. This difference may be due to the study's specific focus on government accounting, rather than the public sector in general. The t-value of 7.286 indicates a very strong relationship compared to previous research Cahyaningrum et al (2024) reported t-values between 2.053 and 2.364 when examining factors influencing public sector career choices. This difference may stem from the study's specific focus on accounting students.

The model's prediction rate of 51.5% indicates that accounting knowledge is a key factor in career decision-making. This finding is in line with research Puspitasari et al (2020) which found that accounting knowledge has a significant positive influence on career interest in the public sector. With a t-value of 6.443, and a significance level of  $<0.01$ , it indicates that accounting knowledge in this regression model has a significant influence on career interest in the public sector. Theoretically, this study strengthens the Theory of

Planned Behavior in the context of career choice in the public sector, particularly by emphasizing the role of cognition (knowledge) as the foundation for forming attitudes and behavioral intentions. These findings complement previous research by providing specific empirical evidence regarding the mechanism of the influence of accounting knowledge on career interest.

## Conclusion

This study concludes that there is a positive and significant influence between knowledge and career interest as government accountants among accounting students at the University of Tangerang Raya. This is evidenced by the coefficient of determination of 51.5%, indicating that accounting knowledge contributes significantly to career interest in the public sector. The results of this study reinforce the importance of developing a public sector accounting curriculum in universities, given the significant influence of knowledge on career interest formation. Furthermore, collaborative efforts between educational institutions, the government, and professional associations are needed to improve students' understanding of career prospects as government accountants. Despite its important contribution, this study has limitations, namely the limited sample coverage at one educational institution and the absence of other mediator variables. The findings of this study are expected to serve as a basis for developing accounting education policies and government accountant recruitment, particularly in supporting bureaucratic reform and better state financial governance. Future studies are encouraged to broaden this research by incorporating a wider and more varied group of accounting students from different institutions and examining other factors such as personal motivation, perceptions of job security, and prior internship experiences in the public sector, to better understand what shapes career interest in government accounting. From a practical perspective, academic institutions and professional organizations should develop specialized training and career guidance programs that highlight the relevance of accounting expertise in public sector roles, ultimately fostering stronger readiness and enthusiasm among students for careers as government accountants.

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