

The Influence OF Motivation, Gender, And Knowledge About Audit on Accounting Students' Interest in Becoming Public Accountants

Rimas¹, Sumarni², Desi Rubiyanti³

Yapis Dompu College of Economics, Jl. Syech Muhammad North Circle Swete Bali I Dompu-West
Nusa Tenggara

Email: rimasdompu@gmail.com

Abstract. This study aims to see how motivation, gender and knowledge about auditing affect accounting students' interest in becoming public accountants. The object of this research is accounting students of STIE Yapis Dompu. The method used is quantitative method, and the sampling technique uses purposive sampling as many as 65 respondents involved in this study. Data collection is done through surveys or distributing questionnaires distributed via Google Forms. Multiple linear regression analysis was used to test the hypothesis. The results of this study indicate that the motivation variable has a significant effect on the interest of accounting students to become public accountants, where $t \text{ count} > t \text{ table}$ ($7.161 > 1.999$) and sig value $0.000 < 0.05$, so H_1 is accepted. The gender variable has no significant effect on the interest of accounting students in becoming public accountants, where the $t \text{ value} < t \text{ table}$ ($1.998 < 1.999$) and the sig value is 0.050 , so H_2 is rejected. Because the sig value is right above 0.050 , this variable can be categorized as close to significant or marginally influential. And the variable knowledge about auditing has a significant effect on the interest of accounting students in becoming public accountants, where $t \text{ count} > t \text{ table}$ ($2.396 > 1.999$) and sig $0.020 < 0.05$, then H_3 is accepted.

Keywords: *Motivation, Gender, Knowledge About Audit, Student Interest and Public Accountant*

INTRODUCTION

In Indonesia, various Public Accounting Entities (KAP) are responsible for the impact of financial reports announced by CNBC on August 12 2019. In the first case, KAP Purwanto, Sungkoro, and Surja (Integrante de Ernst and Young Global Limited/EY) were involved in violations of capital market laws and professional ethical standards of public accountants related to financial work in the financial reports of PT Hanson International Tbk in 2016. One of the actions taken against Sherly Jakom de KAP Purwanto, Sungkoro, and Surja are revocation of Registration Certificates (STTD). In the 2016 PT Hanson International Tbk annual financial report (LKT), there was evasion of income of IDR 613 billion, (Wijayanti et al., 2022).

The world of work really needs the accounting profession, because the accounting profession has special or special jobs similar to other professions, especially in the business world (Rahmayanti et al., 2022). Public accountants are a type of auditor who has obtained permission from the Minister of Finance to provide assistant public accountants in Indonesia, yes in the

form of endorsement or approval (Bhubha et al., 2023). In the future, the profession of public manager will become an attractive and promising option for students of administration, thanks to their high level of abilities and capabilities, and their autonomous capabilities. According to information from the Indonesian Accountants Association, the number of registered accountants until 2021 is 40,000 people. Based on information from the Indonesian Accountants Association in 2022, 1,417 individuals were registered (Furqano Annasa Essera et al., 2022). Data shared by the Financial Professional Development Center (PPPK), Ministry of Finance, estimates that by December 12 2023, there will be 1,546 public accounts in operation. This number is quite large, considering that currently Indonesia needs 452,000 company administration professionals. (Ayu et al., 2024).

Motivation is the motivation that shows the goal of changing your behavior to improve results in the satisfaction of your needs. (Dippa et al., 2020). Research conducted by (Ayu et al., 2024) andang revealed that factors that encourage individuals to consider an accounting

career as part of their higher education include salary or job prospects, opportunities for salary increases, requirements necessary for public accounting jobs, and constraints associated with other jobs. Abraham A. Maslow's theory of needs in Marhot Tua Efendi Hariandja's book (2002), states that a person's motivation arises from the urge to fulfill needs that are basic and inherent in humans naturally. These needs are divided into five levels which are arranged hierarchically. Generally, individuals will first try to fulfill needs at the lowest level, then proceed to the next levels. The fulfillment of these needs is the basis for the emergence of current motivation. A need that has been fulfilled no longer becomes a motivational element, these needs are: Physical needs, taste needs, social needs, recognition needs and self-actualization needs. The results of research conducted by (Oktavia & Fajarudin, 2023), show that a motivated career has a positive effect on increasing someone's interest in becoming a public accountant. This is different from research by (Nugrahini et al., 2022), which showed results that a motivated career has no effect on someone's interest career someone.

According to Rahmayanti, Karsudjono and Abdurrahman (2022), explain that gender is the result of social construction that shapes and regulates the roles and relationships between men and women. This construction is formed through a socialization process that takes place continuously in social life. According to Suseno (2018), Gender refers to various traits that differentiate masculinity and femininity. In reviewing the relationship between gender and students' interest in have a career as a public accountant, the researcher refers to the results of previous research which shows that gender can influence how accounting students view and choose career which they will persist on (Cahya & Erawati, 2021). The theory of gender socialization put forward by Betz in 1989, as quoted in the article (Astasari,

2018), states that there are significant differences between men and women in moral development. These differences also influence the principles they apply in the work environment. Thus, the values, behavior and attitudes of a man and a woman can show differences. Based on the results of research conducted by (Radja & Nugroho, 2024) gender roles have no influence on accounting students' interest in choosing a career as a public accountant. However, these findings are different from research (Afifah & Ratnawati, 2022) which shows that gender roles have a positive and significant influence on students' decision making to have a career as a public accountant.

According to Aulia and Syofyan (2020), Audit knowledge is the auditor's level of understanding of the work theoretically or practically. An audit can take the form of reactivity of concrete information in a report to ensure its accuracy (Sari & Karo-Karo, 2021). In carrying out audit duties, auditors are required to be able to analyze large amounts of various information in order to meet applicable supervision standards. This process includes the collection of competent audit evidence, which must meet the criteria of adequacy and relevance (Usman et al., 2022). Cognitive theory can be used to understand how auditors make judgments based on their experience and expertise in carrying out audit tasks. The ability to carry out reviews reflects the level of competence and knowledge possessed by APIP. The higher the level of knowledge that APIP has, the greater the possibility of producing the right decision. Auditing is one of the core areas in accounting, and mastery of audit material is an important prerequisite for becoming a public accountant. However, based on the results of searches conducted by researchers, no research has been found that specifically discusses the influence of knowledge about auditing on students' interest in becoming public accountants. Most of the research that has been conducted tends to focus more

on other variables, such as motivation, gender, family environment, considerations of job market conditions, or perceptions of the public accounting profession as a whole. Therefore, this research was conducted to fill this gap, with the aim of finding out the extent of students' knowledge regarding auditing in terms of concepts, practices and challenges faced in the field. influential to their interest in choosing a career as a public accountant. And it is hoped that the results of this research can become a reference for higher education institutions and policy makers in the field of accounting education in designing audit curricula and learning methods that are more effective and relevant to professional needs in the world of work. According to Afifah and Ratnawati (2022), interest can be defined as a person's feelings and tendency to direct their attention or thoughts to certain things. Apart from that, interest also reflects an individual's integrity towards their profession or work. Student interest in the public accounting profession is an important factor in the sustainability of the world of accounting, especially in maintaining transparency and accountability of financial reports. However, based on observations of 10 students from the STIE YAPIS DOMPU accounting study program, it was found that only 3 people were interested in becoming public accountants, while 7 others were not interested. This phenomenon indicates that the public accounting profession is still not the main choice for many students majoring in accounting. This low interest can be caused by various factors, such as long or irregular working hours, intense competition, and the large responsibility of auditing the company's financial statements. These factors can make students think twice before choosing a path career as a public accountant. On the other hand, students who are interested in becoming public accountants may see this profession as an opportunity to develop his skills, have a promising career opportunity,

as well as be suitable for his major. Further research is needed to gain a deeper understanding of the factors that influence students' interest in choosing a profession as a public accountant. There is a significant difference between the number of students who show interest and those who do not. Therefore, it is hoped that this research can contribute useful information to educational institutions, the business world and professional organizations in designing more targeted strategies. With this understanding, they are expected to be able to increase the attractiveness of the public accounting profession among the younger generation and formulate more effective strategies in generating student interest in this field.

Previous research has investigated factors that may influence students' decisions to pursue a career in accounting. (Suseno, 2018), found that gender, external and internal motivation influence the decision to work as a public accountant. Another study by (Cahya & Erawati, 2021), found that students' desire to pursue this career was not influenced by factors such as financial motivation, gender, perception, and family environment. However, there is not much research that specifically looks at how motivation, gender, and knowledge about auditing influence students' interest in becoming public accountants. Therefore, this research is present to fill the gaps in this research.

The novelty in this research is a method that combines motivational factors, gender, and knowledge about auditing on accounting students' interest in becoming public accountants. This is different from previous research, which focused more on economic or environmental aspects. This research is also different because it is aimed at accounting students at Stie Yapis Dompu, especially those taking audit courses.

This research aims to analyze how factors such as motivation, gender, and knowledge about auditing influence accounting students' interest in becoming

public accountants. The objects of this research are students of the accounting study program at the Yapis Dompu College of Economics, a college founded on July 22 2000. STIE Yapis Dompu is an educational institution that is committed to producing human resources who are professional, intellectually intelligent and have adequate skills. STIE Yapis Dompu has two study programs, namely accounting and management, which are located on Jln. Syech Muhammad Lingkat Utara Sawete Bali I Dompu-NTB. This research will specifically answer several important questions, including: (1) Does motivation influence students' interest in becoming public accountants? (2) Does gender influence students' interest in becoming public accountants? (3) Does knowledge about auditing influence students' interest in becoming public accountants? (4) Do motivation, gender, and knowledge about auditing simultaneously influence students' interest in becoming public accountants? It is hoped that the results of this research can contribute to the development of

accounting education and support policies that can increase the number of competent public accountants.

METHOD

This research uses quantitative research. Quantitative research relates to data in the form of numbers that are analyzed statistically, starting from the process of collecting, interpreting, to presenting the data results (Bhubha *et al.*, 2023). The population in this study includes all accounting study program students from the class of 2020–2021, totaling 184 people. The sampling technique used is *purposive sampling*, with the criteria of being an active student and having taken auditing courses. Data collection was carried out by distributing questionnaires to respondents, using a 5-point Likert scale. The number of samples was determined based on the Slovin formula and obtained by 65 respondents. The data analysis technique that can be used in this research is multiple linear regression.

RESULTS AND DISCUSSION

General Description of Respondents

Table 1. Respondents by Gender

No	Gender	Number of respondents	Percent (%)
1	Man	23	35.4 %
2	Woman	42	64.6 %
Amount		65	100 %

Table 2. Respondents by Semester

N	Semester	Number of respondents	Percent (%)
1	6	13	20.0 %
2	8	52	80.0 %
Amount		65	100 %

Sumber: output spss 21

Sumber: output spss 21

Table 1 shows that 23 students, or 35.4%, of the 65 student respondents were male, and 42 students, or 64.6%, were female. This indicates that women constitute the majority of those who decide to become public accountants.

In Table 2, out of a total of 65 respondents, 13 students (20.0%) were in semester 6, while 52 students (80.0%) were in semester 8. These findings indicate that the majority of respondents who showed interest in a career as a public accountant came from semester 8 students.

DATA ANALYSIS TECHNIQUES**Descriptive Statistical Test****Table 3. Descriptive Statistical Test Results**
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Motivation	65	6	30	23.98	3.777
Gender	65	3	15	13.17	1.941
Knowledge About Auditing	65	2	10	8.06	1.424
Accounting Students' Interest in Becoming Public Accountants	65	8	40	32.42	4.575
Valid N (listwise)	65				

Sumber: output spss 21

The following is the researcher's data based on descriptive test results:

Motivation Variable (X_1), Based on the data, we can see that the range of values is from 6 to 30, with a mean of 23.98 and a standard deviation of 3.777.

Variable Gender (X_2), Statistical analysis revealed a range of values from 3 to 15, a mean of 13.17, and a standard deviation of 1.941 for the gender variable.

Variable Knowledge About Auditing (X_3), Based on the data, we can see that the range of values is from 2 to 10, with a mean of 8.06 and a standard deviation of 1.424.

Variable accounting students' interest in becoming a public accountant (Y). From this data it can be concluded that the range of scores for becoming a public accountant is between 8 and 40, with an average of 32.42 and a standard deviation of 4,575.

Validity test**Table 4. Validity Test Results**

N Variable	Indicator	r count	r table	Information
1 Motivation (X_1)	$X_{1.1}$	0,821	0,349	valid
	$X_{1.2}$	0,775	0,349	valid
	$X_{1.3}$	0,652	0,349	valid
	$X_{1.4}$	0,403	0,349	valid
	$X_{1.5}$	0,825	0,349	valid
	$X_{1.6}$	0,701	0,349	valid
2 Gender (X_2)	$X_{2.1}$	0,793	0,349	valid
	$X_{2.2}$	0,754	0,349	valid
	$X_{2.3}$	0,779	0,349	valid

3 Knowledge of auditing (X ₃)	X _{3.1}	0,935	0,349	valid
	X _{3.2}	0,896	0,349	valid
4 Student interests Become a public accountant (Y)	Y. ₁	0,680	0,349	valid
			0,349	
	Y. ₂	0,754		valid
	Y. ₃	0,581	0,349	valid
	Y. ₄	0,586	0,349	valid
	Y. ₅	0,592	0,349	valid
	AN		0,349	valid
	D. ₆	0,789		
	AN		0,349	valid
	D. ₇	0,713		
	AN		0,349	valid
	D. ₈	0,655		

Sumber: output spss 21

For each question item, a comparison is obtained between the calculated r value (Pearson Correlation) and the table r value. An item can be considered valid if the calculated r value is greater than the table r value, which in this

case is 0.349. The results show that a high correlation value indicates that the calculated r value is greater than the table r value, which means that the data collected can be used for further research.

Reliability test

Table 5. Reliability Test Results

Variable	Cronbach's Alpha	Reliability Standards	Information
Motivation (X ₁)	0.788	0,60	Reliable
Gender (X ₂)	0.668	0,60	Reliable
Knowledge of Auditing (X ₃)	0.798	0,60	Reliable
Student Interest in Becoming a Public Accountant (Y)	0.810	0,60	Reliable

Sumber: output spss 21

The reliability test results table shows that all indicators measuring

questionnaire variables can be trusted, so that all research variables are considered

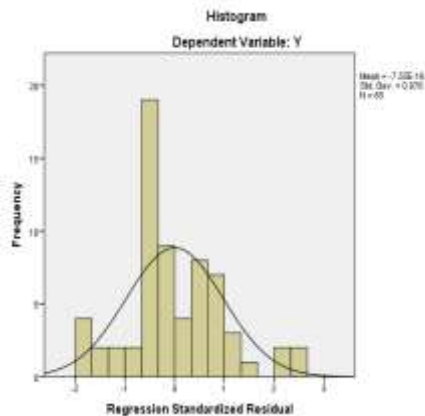
trustworthy and feasible. Thus, it can be concluded that the questionnaire used in this research is reliable.

CLASSIC ASSUMPTIONS

Normality test

Histogram

Figure 1. Histogram Test Results



Sumber: output spss 21

Based on the histogram above, it can be seen that the residual distribution pattern shows a shape that tends to be symmetrical and resembles a normal curve. This indicates that the residuals from the regression model used are close to a normal distribution. Even though there are slight

deviations in some parts, overall, the shape of the histogram still conforms to the characteristics of a normal distribution. Therefore, the residual normality assumption in this regression model has been fulfilled

P-plot

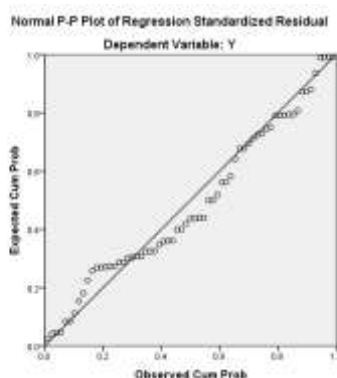


Figure 2. P-plot test results

Sumber: output spss 21

From figure 2. Most of the points are around the diagonal line with slight deviations. This indicates that the residuals

in the regression model are close to a normal distribution, so that the normality assumption can be considered fulfilled.

Kolmogorov-Smirnov

Table 6. Kolmogorov-Smirnov Test Results

One - Sample Kolmogorov - Smirnov Test

		Unstandardized Residual
N		65
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.12689803
	Absolute	.116
Most Extreme Differences	Positive	.116
	Negative	-.098
Kolmogorov-Smirnov Z		.933
Asymp. Sig. (2-tailed)		.348

Sumber: output spss 21

The data is distributed regularly, as indicated by the values Asymp.Sig (2-tailed) is 0.348 (higher than 0.05), so the

sample meets the criteria for further research.

Multicollinearity Test

Table 7. Multicollinearity Test Results

		Coefficients ^a	
		Collinearity Statistics	
Against 1		Tolerance	VIF
1	(Constant)		
	Motivation	.435	2.300
	Gender	.726	1.377
	Knowledge of auditing	.489	2.043

Sumber: output spss 21

The data does not show any indication of multicollinearity or any relationship between the independent

variables, because each variable has a VIF < 10 and tolerance > 0.10, as seen in the multicollinearity test table.

Heteroscedasticity test

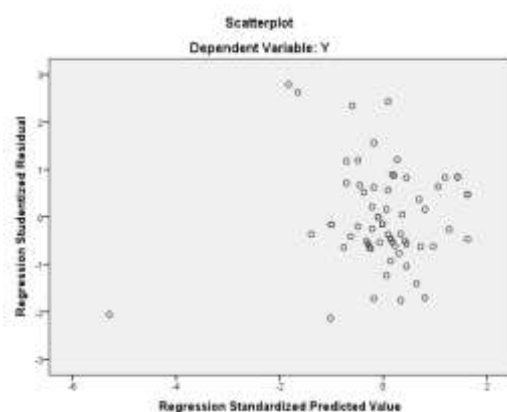


Figure 3. Heteroscedasticity results

Sumber: output spss 21

In Figure 3 it can be seen that the data points are scattered randomly without forming a particular pattern. This random and even distribution indicates that the residual variance is constant. The conclusion is that the classic assumption about homoscedasticity has been proven correct because the regression model used does not show symptoms of heteroscedasticity.

HYPOTHESIS TEST

Uji T

Table 8. T Test Results

Model	Coefficients ^a		Beta	T	Say.
	Unstandardized Coefficients	Standardized Coefficients			
	B	Std. Error			
(Constant)	4.021	2.103		1.912	.061
Motivation	.783	.109	.646	7.161	.000
Gender	.329	.165	.140	1.998	.050
Knowledge of auditing	.655	.273	.204	2.396	.020

Sumber: output spss 21

Motivational influence towards Y

Because the calculated t value of the motivation variable is greater than the t table ($7.161 > 1.999$) and the significance value is below 0.05, the hypothesis H_1 accepted. Therefore, it can be concluded that the dependent variable is significantly influenced by motivation (Y).

auditing influences the dependent variable significantly (Y).

It can be concluded that the gender variable does not influence the dependent variable significantly; However, motivation and audit knowledge variables partially influence the dependent variable.

Influence of gender₂ towards Y

Hypothesis H_2 rejected because the gender variable has a calculated t value of 1.998 and a significance value of 0.050. This calculated t value is slightly lower than the t table value, namely 1.998 less than 1.999. This shows that gender does not have a statistically significant impact on variable Y. However, because the significance value is just below the significance limit of 0.050, the gender variable can be considered almost significant or has a marginal impact.

Uji F

Table 9. F Test Results ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Say.
1 Regression	1050.268	3	350.089	73.762	.000 ^b
Residual	289.516	61	4.746		
Total	1339.785	64			

Source: output spss 21

Effect of knowledge about audit X_3 towards Y

Hypothesis H_3 accepted because the variable knowledge about auditing has a calculated t value of 2.396 with a significance level of 0.020. The calculated t value is greater than the t table ($t 2.396 > 1.999$) and the significance value is below 0.05. This shows that knowledge about

After knowing that the calculated F is greater than the F table ($73.762 > 2.75$) and the significance value is less than 0.05 ($0.000 < 0.05$), it can be concluded that H_4 accepted. In short, all independent variables (Motivation, Gender, and Audit Knowledge) have a large impact on the dependent variable (Y).

Coefficient of determination

Table 10. Coefficient of Determination Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.885 ^a	.784	.773	2.179

Sumber: output spss 21

With an Adjusted R Square value of 0.773, or 77.3%, it is shown that the variables motivation, gender and audit knowledge contribute 77.3% to accounting students' interest in becoming public accountants. Other factors not included in this research model contributed 22.7%.

Multiple Linear Regression**Table 11. Multiple Linear Regression Test Results**

Coefficients ^a					
		Unstandardized Coefficients	Standardized Coefficients	T	Sig.
Model		B	Std. Error		
1	(Constant)	4.021	2.103	1.912	.061
	Motivation	.783	.109	.646	.716
	Gender	.329	.165	.140	.199
	Knowledge of auditing	.655	.273	.204	.239

Source: output SPSS 21

$$Y = 4.021 + 0.783X_1 + 0.329X_2 + 0.655X_3 + \text{and}$$

Based on the constant value (α) of 4.021, it can be interpreted that the value of variable Y (interest in accounting students to become public accountants) is estimated at 4.021 when the variable values of motivation, gender and knowledge about auditing are at zero.

The regression coefficient for the motivation variable is 0.783, indicating that every one unit increase in motivation will increase students' interest in becoming public accountants by 0.783. This indicates that motivation has a positive influence on interest.

Furthermore, the gender variable has a regression coefficient of 0.329. This means that if the gender variable increases by one unit, then accounting students' interest in the public accounting profession is estimated to increase by 0.329. This coefficient indicates a positive influence, although not statistically significant.

The knowledge variable about auditing has a regression coefficient of 0.655, which means that every one unit increase in knowledge about auditing will increase students' interest in becoming public accountants by 0.655. Thus, audit knowledge also shows a positive influence on such career interest.

DISCUSSION**The Influence of Motivation on Accounting Students' Interest in Becoming Public Accountants**

Based on the results of hypothesis testing, there is a significant relationship between motivational factors and accounting students' interest in pursuing a career as a public accountant. This research shows that students who have motivation, both intrinsic and extrinsic, tend to have a higher interest in choosing this profession. H_1 , as shown by the calculated t value of

7.161 with a significance level of 0.000. Because the calculated t value is greater than the t table ($7.161 > 1.999$) and the significance value is smaller than 0.05, it can be concluded that motivation has a significant effect on interest in becoming a public accountant. Students view this profession as a career that promises opportunities for professional development as well as significant contributions in the fields of business and finance.

In the book Marihot Tua Efendi Hariandja (2002), Abraham A. Maslow's needs theory says that a person is motivated to fulfill a number of needs that are inherent in every person. This need is usually innate. These needs consist of five types and are arranged in a hierarchy to be fulfilled. Basically, a person will try to fulfill first level needs, then second level needs, and so on, until finally fulfilling all these needs results in motivation. A need that has been met is no longer motivating; they are physical, safety, social, recognition, and self-actualization needs. The results of this research are supported by research (Oktavia & Fajarudin, 2023), which shows that a motivated career has a positive influence in increasing someone's interest in becoming a public accountant. This is different from research conducted by (Nuggrahini et al., 2022), which shows the results that a motivated career has no effect on someone's interest career someone.

The Influence of Gender on Accounting Students' Interest in Becoming Public Accountants

Hypothesis testing found that there was no relationship between the gender variable and accounting students' interest in becoming public accountants. This variable has a t count of 1.998 and a significance value of 0.050. This value is very close to the t table value ($1.998 < 1.999$), so H_2 rejected, which means that gender has no significant effect on variable Y. However, the calculated t value is only very slightly different from the t table (a difference of 0.001), as well as a significance value of

0.050, indicating that the gender variable is right at the significance threshold. This indicates that the influence of gender on student interest is not strongly significant, but is close to significant or has a marginal effect. In other words, these results show that even though it is not statistically significant, the gender variable is in a critical position which may still have a tendency to influence, but in this study, it is not strong enough to be declared influential in a convincing way.

This research makes an important contribution in changing the perception that gender can influence career choices in the field of public accounting. Thus, the results of this research confirm that career opportunities as a public accountant are wide open for all genders, and factors such as competence and personal interests determine success in choosing this profession.

The theory of gender socialization put forward by Betz in 1989, as quoted in the article (Astasari, 2018), states that there are significant differences between men and women in terms of moral development. These differences also influence the principles they apply in the work environment. Thus, the values, behavior and attitudes between men and women have the potential to show differences. Based on the results of research conducted by (Radja & Nugroho, 2024) gender roles have no influence on accounting students' interest in choosing a career as a public accountant. However, these findings are different from research (Afifah & Ratnawati, 2022) which shows that gender roles have a positive and significant effect on students' decision making to have a career as a public accountant.

The Influence of Knowledge About Auditing on Accounting Students' Interest in Becoming Public Accountants

Based on the results of hypothesis testing, there is a significant relationship between knowledge about auditing and accounting students' interest in becoming

public accountants. The variable knowledge about auditing has a calculated *t* value of 2.396 with a significance level of 0.020. Because the *t* count exceeds the *t* table ($2.396 > 1.999$) and the significance value is below 0.05, the hypothesis H_3 accepted. This confirms that knowledge about auditing has a significant influence on the dependent variable (*Y*).

Better knowledge of auditing provides a deeper understanding of the challenges, responsibilities and opportunities that exist in this profession. Students who have a broader and deeper understanding of auditing tend to see the public accounting profession as a more attractive career choice, especially because they feel better prepared to face the demands of work in this field. The results of this research indicate that knowledge about auditing has a significant influence on accounting students' interest in becoming public accountants. Previous research, however, has focused more on external motivations such as salary, job stability, career opportunities, social norms, and other interests. Research on audit knowledge generally focuses more on the technical competencies needed to carry out audit tasks or the effectiveness of audit learning among accounting students. Meanwhile, research that directly links this knowledge with interest in becoming a public accountant is still very rare. This suggests a gap in the literature that needs to be filled, and this study exists to fill that gap. With this explanation, the researchers show that researchers brought new innovation to this field: they found that understanding auditing had a major impact on students' desire to become public accountants. This is a finding that has not been studied much before. However, research conducted by Six (2021) found that audit knowledge greatly influences audit quality. However, another study by (Wijayanti et al., 2022) that audit knowledge does not affect the auditor's performance.

Cognitive theory can be used to understand how auditors make judgments

based on their experience and expertise in carrying out audit tasks. The ability to carry out reviews reflects the level of competence and knowledge possessed by APIP. The higher the level of knowledge possessed by APIP, the greater the possibility of producing the right decision.

CONCLUSION

The following findings were obtained from research on motivation, gender, and knowledge about auditing as they relate to their choice of study program for a career.

Based on gender data obtained from 65 respondents, the majority of respondents were women, 42 people (64.6%), and men, 23 people (35.4%), according to gender data from 65 respondents. These findings indicate that female students are more interested in becoming public accountants than male students. Meanwhile, semester-based data was obtained from 65 respondents, 52 students (80%) came from semester 8, while only 13 students (20%) came from semester 6. The data shows that semester 8 students have a greater interest in becoming public accountants compared to semester 6 students who have less interest. This difference can be interpreted to mean that final semester students, who generally have received more core courses and may have undergone internships or practical experience, have a stronger understanding and interest in the public accounting profession. On the other hand, 6th semester students may still be in the exploration stage of career options so they have not yet fully determined their interest in this profession.

According to the first hypothesis, motivation has a significant effect on variable *Y*. The *t*-test findings ($7.161 > 1.999$) can be concluded that this is indeed the case. According to the second hypothesis, gender has no significant effect on variable *Y*. However, because the significance value is right at the limit (0.050), this variable can be categorized as approaching significance or having a marginal effect. The *t*-test findings ($1.998 <$

1.999), support this conclusion. According to the third hypothesis, knowledge about auditing has a significant effect on variable Y. With the t-test findings ($2,396 > 1,999$) it can be concluded that this is indeed the case. Meanwhile, the findings of the calculated F test $> F$ table ($73,762 > 2.75$) and the significance value is smaller than 0.05 ($0.000 < 0.05$), it can be concluded that H4 is accepted. This means that simultaneously all independent variables (Motivation, Gender, and Knowledge about Auditing) have a significant effect on the dependent variable (Y).

SARAN (12pt)

1. To get more general conclusions, research should be carried out Next, expand the research area
2. The researcher suggests that future researchers increase the number of variables related to public accounting such as perception, environment, family, salary which can influence students' interest in becoming a public accountant.
3. It is hoped that the results of this research can motivate future research to conduct further research on public accounting. With considering the limitations that exist in this research, so future research is expected to improve these limitations There is.

BIBLIOGRAPHY (12pt)

- Afifah, A. N., & Ratnawati, D. (2022). Gender, Nilai Intrinsik Pekerjaan, Penghargaan Finansial Dan Pertimbangan Pasar Kerja Terhadap Minat Mahasiswa Berkarir Sebagai Akuntan Publik. *Journal of Management and Bussines (JOMB)*, 4, 546–559.
- Anam, H. (2021). Etika Profesi, Pengalaman, Pengetahuan, Dan Akuntabilitas Auditor Berpengaruh Terhadap Kualitas Audit. *JAAKFE UNTAN (Jurnal Audit Dan Akuntansi Fakultas Ekonomi Universitas Tanjungpura)*, 10(1), 1. <https://doi.org/10.26418/jaakfe.v10i1.45046>
- Astasari, A. (2018). Analisis faktor-faktor yang Mempengaruhi Minat Mahasiswa Akuntansimemilih Karir Sebagai Akuntan Publik (Studi pada Mahasiswa Jurusan Akuntansi di Universitas Islam Indonesia Daerah Istimewa Yogyakarta). *Skripsi Universitas Islam Yogyakarta*, 1–182.
- Aulia, R., & Syofyan, E. (2020). Pengaruh Independensi, Pengetahuan Audit Dan Akuntabilitas Audit Terhadap Kualitas Audit. *Jurnal Eksplorasi Akuntansi*, 2(2), 2873–2892. <https://doi.org/10.24036/jea.v2i2.255>
- Ayu, I. G., Dwitya, W., & Suartana, I. W. (2024). Open Access The Effect of MBKM Mandiri Internship Program , Career Motivation , and Level of Accounting Understanding on Accounting Students ' Interest in Becoming Public Accountants. *American Journal of Humanities and Social Sciences Research (AJHSSR)*, Volume-08,(06), 1–9.
- Bhubha, U. K., Sudaryanti, D., & Mahsuni, A. M. (2023). Pengaruh Gender, Pertimbangan Pasar Kerja, dan Penghargaan Finansial Terhadap Motivasi Pemilihan Karir Sebagai Akuntan (Studi Kasus pada Mahasiswa Akuntansi Universitas Islam Malang). *E_Jurnal Ilmiah Riset Akuntansi*, 12(2), 1041–1053. <http://jim.unisma.ac.id/index.php/jra>
- Cahya, Y. A., & Erawati, T. (2021). Pengaruh Motivasi Ekonomi, Gender, Persepsi Dan Lingkungan Keluarga Terhadap Minat Mahasiswa Berkarir Menjadi Akuntan Publik (Studi Empiris Pada Mahasiswa Akuntansi Universitas Sarjanawiyata Tamansiswa Yogyakarta). *Buletin Ekonomi: Manajemen, Ekonomi Pembangunan, Akuntansi*, 18(2), 239. <https://doi.org/10.31315/be.v18i2.5640>
- Dippa, F. A. T., Mendra, N. P. Y., &

- Bhegawati, D. A. S. (2020). Faktor-Faktor Yang Mempengaruhi Menjadi Akuntan Publik (Studi Kasus Pada Universitas Mahasaraswati Denpasar). *Jurnal Kharisma*, 2(2), 262–283.
- Furqano Annasa Essera, Sukartini, & Dedy Djefris. (2022). Persepsi Mahasiswa Akuntansi Terhadap Pemilihan Karier Akuntan Publik. *Jurnal Akuntansi, Bisnis Dan Ekonomi Indonesia (JABEI)*, 1(1), 86–91. <https://doi.org/10.30630/jabei.v1i1.15>
- Marihot Tua Efendi Hariandja. (2002). Manajemen Sumber Daya Manusia. *Manajemen Sumber Daya Manusia Hal 3*, 2–3.
- Nugrahini, F. S., Aji, A. W., & Primastiwi, A. (2022). Pengaruh Motivasi Kualitas, Motivasi Karir, Motivasi Ekonomi Dan Motivasi Sosial Terhadap Minat Berkarir Dalam Bidang Perpajakan (Studi Kasus pada Universitas Sarjanawiyata Tamansiswa). *Jurnal Ilmiah Akuntansi*, 13(April), 49–53.
- Oktavia, A., & Fajarudin, I. (2023). The Influence of Perceptions, Motivation, Interests, and Knowledge of Students about Tax on Career Choices in Taxation (Empirical Studies on Accounting Students Class. *JWC: Journal of World Conference*, 5(2), 84–93. <http://proceedings.worldconference.id>
- Radja, C. J., & Nugroho, P. I. (2024). *PENGARUH PENGETAHUAN AKUNTANSI, MOTIVASI EKONOMI DAN GENDER TERHADAP MINAT BERKARIR SEBAGAI AKUNTAN PUBLIK*. 17(2), 140–153.
- Rahmayanti, N. P., Karsudjono, A. J., & Abdurrahman, M. Z. (2022). Pengaruh Gender, Pertimbangan Pasar Kerja Terhadap Minat Mahasiswa Berkarir Menjadi Akuntan Publik Dengan Niat Sebagai Variabel Intervening. *Al-KALAM: JURNAL KOMUNIKASI, BISNIS DAN MANAJEMEN*, 9(2), 143. <https://doi.org/10.31602/al-kalam.v9i2.6635>
- Sari, A. U., & Karo-Karo, S. (2021). Pengaruh Akuntabilitas, Pengetahuan Audit Dan Gender Terhadap Kualitas Hasil Kerja Auditor Internal (Studi Empiris Pada Kantor Inspektorat Aceh). *SINTAMA: Jurnal Sistem Informasi, Akuntansi Dan Manajemen*, 1(1), 168–179.
- Suseno, N. S. (2018). Pengaruh Gender, Motivasi Eksternal Dan Internal Terhadap Persepsi Mahasiswa Akuntansi Dalam Memilih Karier Sebagai Akuntan Publik. *Jurnal Komunikasi Hasil Pemikiran Dan Penelitian*, 4(2), 75–98.
- Usman, A. M., DM, R., & Sjarlis, S. (2022). Pengaruh Pengalaman, Pengetahuan, dan Kompleksitas Tugas terhadap Audit Judgment Pada Inspektorat Daerah Kabupaten Bantaeng. *Jurnal Cash Flow*, 1(1), 12–24.
- Wijayanti, A., Gulo, N., & Syahputra, D. (2022). Pengaruh Profesionalisme Dan Pengetahuan Audit Terhadap Kinerja Auditor Dengan Pemahaman Good Governance Sebagai Variabel Moderating (Studi Empiris Di Kantor Akuntan Publik di Jakarta). *Media Manajemen Jasa*, 10(1), 32–50. <https://doi.org/10.52447/mmj.v10i1.6144>