

The Influence of Gender and Job Market Considerations on Accounting Students' Career Choice as Public Accountants

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Abstract

The public accounting profession remains a highly prospective career path for accounting students. Nevertheless, interest in entering this field often diminishes over time, influenced by several factors, such as prevailing gender perceptions and challenging job market accessibility. This research seeks to examine and clarify the impact of gender and job market considerations on accounting students' decisions to pursue careers as public accountants, focusing on accredited excellent universities in Bandung City. The study employs a quantitative approach with descriptive and verification methods. A nonprobability sampling technique, specifically purposive sampling, was used to select respondents. Data were gathered from 96 accounting students across 10 accredited excellent universities in Bandung City. Hypothesis testing was performed using the Partial Least Squares (PLS) method via the SmartPLS 4.0 application. The results indicate that both gender and job market considerations have a positive and significant influence on accounting students' career decisions to become public accountants. These findings suggest that greater student awareness of gender dynamics in the workplace, combined with improved access to the public accounting job market, correlates with increased interest in choosing public accounting as a career.

Keywords: Accounting Students, Career Choice, Gender, Job Market Considerations, Public Accountant.

1. Introduction

The field of public accounting plays a crucial function in upholding the honesty and openness of companies' financial statements. Every institution and company requires financial reports that comply with standards set by authorized bodies, and needs audit services to accurately determine financial conditions. Based on the Republic of Indonesia Law Number 5 of 2011, the public accountant profession is work that provides financial services to audit historical financial information, review services, assurance services, as well as serving as consultants in corporate financial management to comply with applicable regulations (Suyanto et al., 2024).

The increasingly complex and dynamic development of the business world demands an increasing need for public accountant services (Anjani et al., 2025). Public accountants play an important role in providing independent opinions on company financial reports, which become the basis for decision-making by stakeholders such as investors, creditors, and government. In addition, public accountants also provide various consulting services (Maulana & As'ari, 2024) such as taxation, risk management, and accounting system development that help companies improve their operational efficiency (Jackson et al., 2023).

Based on data from the Indonesian Institute of Public Accountants (IAPI), Indonesia continues to face a significant shortage of qualified public accountants. As of February 2023,



there were only 1,464 actively registered public accountants serving a population exceeding 282 million. This disparity yields a ratio of approximately 1:192,000, indicating that each public accountant is responsible for roughly 192,000 individuals. This figure lags considerably behind neighboring nations, such as Malaysia with a ratio of 1:20,141 and Singapore with a ratio of 1:5,562 (PPPK Kementerian Keuangan, 2024). The growing demand for professional audit services is further evidenced by the Ministry of Finance, which reported 486 licensed Public Accounting Firms (KAP) as of June 2024 (Direktori IAPI, 2025).

The shortage of public accountants is partly driven by accounting students' low interest in pursuing careers in the field. This lack of interest is shaped by several factors, such as perceptions of gender roles and views of the job market (Prihatiningtias et al., 2023). Jackson et al. (2023) in their research on young accountants' careers found that personal factors such as career values and perceptions of the work environment greatly influence career choice decisions in the accounting field.

Gender is a social and cultural construct attached to men and women, forming certain traits and roles considered appropriate for each gender (Mzenzi, 2024). In the context of the accounting profession, there are various barriers that hinder women's career development, both structural and individual. The influence of traditional gender constructs on career choices remains significant globally, shaping who enters and advances in the profession. This dynamic is reflected in the evolving landscape of public accounting in the United States, where women's representation in leadership roles has been historically limited. However, latest data shows that women now hold 39% of partner positions in U.S. public accounting firms, a significant increase from 23% just two years earlier (AICPA Trends Report, 2022). This notable progress suggests a potential shift in the impact of these traditional constructs within the professional context.

The structure of the job market serves as a pivotal factor in the career selection process for accounting students. As Suyanto et al. (2024) outline, evaluations include the security, volume, and ease of access to roles, as well as career flexibility and growth trajectories. Professions characterized by a wide and stable market are consistently more desirable. This preference is underscored by the Center for Audit Quality (CAQ), which reported in 2024 that the pursuit of a stable career and comfortable living standards are central motivations for accounting students (CAQ, 2025).

Building upon the established context, this study seeks to analyze the impact of gender and labor market factors on the career intentions of accounting students from Bandung's excellently accredited universities regarding the public accounting profession. Consequently, the research addresses two primary questions: (1) How does gender affect a student's likelihood of choosing a public accounting career? and (2) How do perceptions of the job market influence this same career choice?

Bandung was selected as the research site due to its concentration of highly accredited accounting programs, a dynamic market for accounting firms, and active university-industry collaboration, providing an ideal context for this study. It is expected that this research will yield contributions on theoretical and practical levels. From a theoretical standpoint, the study augments existing scholarship on determinants of career choice among Indonesian accounting students, particularly concerning gender perceptions and job market dynamics. On a practical level, the outcomes can inform academic institutions in refining career guidance initiatives and assist the Indonesian Institute of Public Accountants in developing targeted approaches to boost youth engagement with the profession.

2. Literature Review

2.1. Social Cognitive Career Theory

The theoretical underpinning for understanding accounting students' career pathways is provided by Social Cognitive Career Theory (SCCT) (Lent et al., 1994). This framework explains the progression from developing career interests to making choices and achieving success, emphasizing the pivotal roles of self-efficacy beliefs, expectations of outcomes, and goal establishment (Nada & Afriyenti, 2023). Therefore, when analyzing the decision to become a public accountant, SCCT indicates that the choice is driven by students' confidence in their professional abilities, their projections of the career's rewards, and the specific professional objectives they aim to fulfill.

In addition to SCCT, Holland's Theory is also relevant in understanding accounting students' career choices. Holland explains that people who have Conventional traits are more likely to opt for careers that involve organization and attention to specifics, for example, accounting (Reardon & Lenz, 1999). Individuals with this personality type prefer work involving data, numbers, and clear procedures. The public accountant profession with its systematic and measurable work characteristics is very suitable for conventional-type individuals' preferences.

The Person-Organisation Fit (POF) theory developed by Kristof (1996) also provides an important perspective in understanding career choices. This theory explains that the fit between individual values and organizational values affects job satisfaction and employee retention. In the context of the public accountant profession, students who feel alignment between their personal values and the culture and values of public accounting firms will be more interested in choosing that career.

2.2. Gender and Career Choice

Gender refers to social constructs that differentiate the roles, responsibilities, and characteristics considered appropriate for men and women in society (Mzenzi, 2024). In the accounting profession, there are various barriers that hinder women's career development. Galizzi et al. (2024) stated that the connection between barriers in society and within individuals is linked to patriarchal systems and cultural influences, impacting how individuals are socialized and form their beliefs. This demonstrates that personal decisions are influenced by one's surroundings and the environment in which they work.

Judge & Thompson (2025) research on gender fit in early public accounting careers found that men and women experience different levels of fit with the organizational characteristics of public accounting firms. This difference potentially affects the retention rate of women employees in the accounting profession. Furthermore, a study from Humanities and Social Sciences Communications (2024) revealed that gender stereotypes in artificial intelligence in the accounting profession still occur, where large language models tend to assign certain gender labels to positions in accounting.

Based on research from the Institute of Certified Public Accountants of Singapore (ICPAS) (White, 2023), women in the accounting profession have experienced significant increases in representation in recent decades. Women now hold 46% of total employee positions in public accounting firms in the United States. Nevertheless, gaps are still visible at the senior leadership level, where women only hold about 39% of partner positions. Similar conditions also occur in Indonesia, where women still face various barriers in achieving leadership positions in the accounting profession.

In the Indonesian context, Prihatiningtias et al. (2023) research found that accounting students at major Indonesian universities do not perceive significant gender discrimination in

the accountant profession. The women's emancipation movement and employment regulations supporting gender equality have provided guarantees for women to have equal rights with men in entering the workforce, including the public accountant profession.

2.3. Labor Market Considerations

The concept of labor market considerations pertains to the evaluation of job-specific opportunities and long-term viability during career selection (Suyanto et al., 2024). Wardani (2024) elaborates that these considerations are essentially an assessment of future job accessibility. It follows that professions offering a wider range of entry points and opportunities are more desirable to prospective employees.

This dynamic is reflected in current trends for the accounting field. Projections from the U.S. Bureau of Labor Statistics indicate a faster-than-average growth of 5% for accountant and auditor roles from 2024 to 2034 (BLS, 2024). Mirroring this positive forecast, the proportion of undergraduate students majoring in accounting has increased to roughly 2.5% for the class of 2025, up from 2.1% for the class of 2023, according to Handshake (2025). The central motivations for this rising interest are career stability and financial prosperity.

The public accountant profession offers various advantages that become considerations for job seekers. First, this profession provides high job security considering that every company needs audit and financial consulting services periodically. Second, the public accountant profession has career flexibility that allows movement to various industrial sectors such as banking, manufacturing, consulting, or even opening one's own practice. Third, there is a clear promotion path from junior auditor level to partner with compensation that increases significantly along with career level.

The Indonesian market for public accounting professionals continues to present substantial opportunities. According to figures from the Ministry of Finance's Center for Financial Professional Development (PPPK), there exists a considerable disparity between the roughly 700,000 companies mandated to file Annual Tax Returns and the mere 30,000 that utilize independent audit services. This disparity shows that there are still very large opportunities for the public accountant profession to develop in Indonesia (Muliastari & Andayani, 2023).

Labor market considerations that students often consider in choosing careers as public accountants include four main aspects. First, job security that ensures career sustainability in the long term. Second, wide job availability considering the continuously increasing need for audit services. Third, career flexibility that allows movement to various industrial sectors. Fourth, clear promotion opportunities based on competence and performance (Lukman & Juniati, 2016; Wardani, 2024).

Wafi & Rohayati (2024) found that considerations of the labor market exert a significant influence on accounting students' career interest in public accounting. Specifically, a perception of the field as offering extensive and favorable job prospects increases students' likelihood of selecting this profession. These findings support Social Cognitive Career Theory, which highlights how anticipated outcomes guide career choices.

2.4. Accounting Students' Career Choice as Public Accountants

Choosing to become a public accountant demonstrates a student's interest in and commitment to that career path. Prihatiningtias et al. (2023) in their study at major Indonesian universities, found that personal factors which capture intrinsic motivation and personal values are a key determinant of this choice. Professional factors, like labor market prospects, financial benefits, and social standing, also contribute significantly to the decision.

According to Sativa (2018), there are three main aspects to consider when looking into a profession as a public accountant: personal interest, situational interest, and psychological interest. Personal interest shows a person's personality characteristics that tend to persist and are reflected in the choice of activities that provide particular pleasure. Situational interest is interest influenced by external factors such as environmental conditions that can stimulate a person's interest. Psychological interest is a combination of personal interest and situational interest that shows higher value than just liking an activity.

2.5. Hypothesis Development

Based on the literature review described above, this study proposes the following hypotheses: **H1:** Gender has a positive influence on accounting students' career choice as public accountants.

H2: Labor market considerations have a positive influence on accounting students' career choice as public accountants.

3. Methods

3.1. Type and Design of Research

Adopting a quantitative framework, this study integrates descriptive and verification methodologies. The descriptive component serves to outline the characteristics of the research subjects in an orderly and precise manner, while verification is applied to test the study's hypotheses (Sugiyono, 2022). The quantitative approach is appropriate given the research objective of examining cause-and-effect linkages, via statistical analysis, between the independent variables (gender and labor market factors) and the dependent variable (career choice as a public accountant).

3.2. Population and Sample

The study focuses on accounting students attending prestigious universities in Bandung City who have completed auditing courses. The study utilizes nonprobability sampling, specifically a purposive sampling method. This approach was chosen to intentionally target students with specific, relevant knowledge from auditing courses, ensuring informed respondents. The sample criteria set are: (1) active students of accounting study programs, (2) studying at excellently accredited universities in Bandung City, and (3) have taken or are taking auditing courses.

Based on the established criteria, a sample of 96 respondents was obtained from 10 excellently accredited universities in Bandung City, including: Padjadjaran University (6 respondents), Indonesia University of Education (8 respondents), Bandung State Polytechnic (6 respondents), Bandung Islamic University (30 respondents), Telkom University (6 respondents), Pasundan University (7 respondents), Parahyangan Catholic University (7 respondents), Widyatama University (13 respondents), Indonesia Computer University (7 respondents), and Maranatha Christian University (6 respondents).

3.3. Variables and Measurement

The variables in this study consist of two independent variables, namely gender (X_1) and labor market considerations (X_2), and one dependent variable, namely accounting students' career choice as public accountants (Y). Data was collected through questionnaires distributed online using Google Forms. The research instrument uses a Likert scale with five answer choices, ranging from strongly disagree (1) to strongly agree (5).

The gender variable is measured using indicators developed by Ramdani & Zulaikha (2014) which include: (1) rights and obligations of men and women in the workplace, (2) guarantees of promotion based on gender, and (3) different scope of work between men and women. The labor market considerations variable is measured using indicators from Lukman & Juniati (2016) which include: (1) job security, (2) job availability, (3) career flexibility, and (4) promotion opportunities. The career choice variable is measured using indicators from Sativa (2018) consisting of: (1) personal interest, (2) situational interest, and (3) psychological interest.

3.4. Data Analysis Techniques

The analytical procedure employed Partial Least Squares Structural Equation Modeling (PLS-SEM), facilitated by the SmartPLS 4.0 application. Assessment of the measurement (outer) model involved tests for convergent validity (using factor loadings > 0.7 and AVE > 0.5), discriminant validity (via cross-loadings), and reliability (Cronbach's Alpha and Composite Reliability > 0.7). Subsequently, the structural (inner) model was evaluated through R-Square and path coefficient estimates. R-Square reflects the explanatory power of the independent variables over the dependent variable. A hypothesis was considered supported if it met the criteria of a t-statistic greater than 1.96 and a p-value less than 0.05 ($\alpha = 5\%$).

4. Results and Discussion

4.1. Research Results

4.1.1. Respondent Characteristics

Based on data collected from 96 respondents, the following characteristics were obtained: by gender, 34 respondents (35.4%) were male and 62 respondents (64.6%) were female. The dominance of female respondents reflects a global trend where women's participation in accounting education continues to increase from year to year (ICPAS, 2023). By age, the majority of respondents were 21 years old, totaling 46 people (47.9%), followed by 20 years old totaling 23 people (23.9%), and 22 years old totaling 19 people (19.8%). This age distribution shows that respondents are at the final stage of their studies where career decisions become very relevant and urgent to consider.

By semester, the majority of respondents were in semester 5, totaling 58 people (60.4%) and semester 7, totaling 31 people (32.3%). Students in these semesters have completed most of the core courses including auditing, so they have sufficient understanding of the public accountant profession. All respondents have taken audit courses in accordance with the established purposive sampling criteria, which ensures that respondents have basic knowledge about the public accountant profession before assessing their career interests.

The distribution of respondents by university shows that Bandung Islamic University contributed the most respondents at 30 people (31.3%), followed by Widyatama University at 13 people (13.5%), Indonesia University of Education at 8 people (8.3%), and other universities. This diversity of university origins provides a more comprehensive picture of accounting students' perceptions at various excellently accredited higher education institutions in Bandung City.

4.1.2. Descriptive Analysis Results

To present a general profile of respondents' perceptions, descriptive analysis was applied to each research variable. The outcomes reveal the extent to which respondents agreed or disagreed with statements in the survey instrument, which measured their understanding and attitudes toward gender roles, labor market conditions, and the intent to pursue public accounting. The descriptive analysis results of the gender variable show a total score of 908 which is in the 'Fairly Good' category. The statement with the highest score is regarding the difference in scope of work between men and women with a score of 335, indicating that accounting students are aware of different treatment based on gender in the work environment. The statement with the lowest score is regarding guarantees of promotion based on gender with a score of 275. This finding indicates that students still doubt whether gender affects promotion opportunities in the public accountant profession.

The descriptive analysis results of the labor market considerations variable show a total score of 3,001 which is in the 'Good' category. The statement with the highest score is regarding the wide employment opportunities for the public accountant profession with a score of 411, indicating that students understand the promising career opportunities in this profession. The statement with the lowest score is regarding companies' need for public accountants with a score of 329, indicating that some students do not fully understand the high market demand for public accountant services.

The descriptive analysis results of the accounting students' career choice as public accountants variable show a total score in the 'Good' category. This indicates that accounting students at excellently accredited universities in Bandung City have fairly high interest in choosing careers as public accountants after graduating from university. This high interest can be linked to students' understanding of the promising career prospects in the public accountant profession, both in terms of job availability and clear career paths.

4.1.3. Validity and Reliability Test Results

The convergent validity test results show that all indicators have loading factor values above 0.7 and Average Variance Extracted (AVE) values above 0.5. The gender variable has an AVE value of 0.774 with loading factors for each indicator being X1.1 (0.890), X1.2 (0.894), and X1.3 (0.855). The labor market considerations variable has an AVE value of 0.726 with loading factors for each indicator being X2.2 (0.815), X2.3 (0.938), X2.5 (0.869), X2.7 (0.732), and X2.8 (0.891). The career choice variable has an AVE value of 0.769 with loading factors for each indicator being Y1.1 (0.912), Y1.2 (0.910), and Y1.3 (0.804).

The discriminant validity assessment confirms that each construct's cross-loading value exceeds its correlation with other constructs, thereby establishing the validity of all measures. Furthermore, reliability testing indicates that all constructs demonstrate sufficient internal consistency, with Cronbach's Alpha and Composite Reliability values exceeding the 0.7 threshold. Specifically, the gender variable recorded a Cronbach's Alpha of 0.854 and Composite Reliability of 0.911; labor market considerations yielded values of 0.904 and 0.929, respectively; and the career choice variable showed values of 0.849 and 0.908. Consequently, all constructs are deemed reliable.

To assess the reliability and validity of the constructs, an initial convergent validity test was performed by examining the outer loadings and Average Variance Extracted (AVE). The results of this test, detailed in Table 1, indicated that several indicators had loadings below the recommended threshold of 0.708. A visual representation of these initial findings in the measurement model is provided in Figure 1.

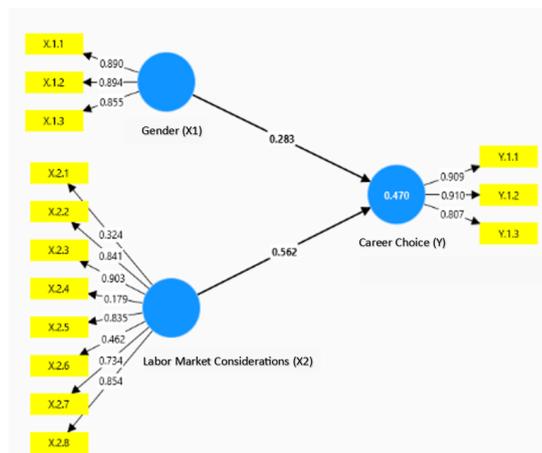


Figure 1. Testing Outer Loading and AVE in Initial Model

Table 1. Convergent Validity Test Results (Outer Loading and AVE)

Indicator	Gender (X1)	Labor Market Considerations (X2)	Career Choice (Y)
X1.1	0,890	-	-
X1.2	0,894	-	-
X1.3	0,855	-	-
X2.2	-	0,815	-
X2.3	-	0,938	-
X2.5	-	0,869	-
X2.7	-	0,732	-
X2.8	-	0,891	-
Y1.1	-	-	0,912
Y1.2	-	-	0,910
Y1.3	-	-	0,804
AVE	0,774	0,726	0,769

Source: Data processed with SmartPLS 4.0, 2025

Table 1 indicates that the loading factor values for every indicator of Gender (X1), Labor Market Considerations (X2), and Career Choice as Public Accountants (Y) are above 0.6. Furthermore, each variable’s AVE value is greater than 0.5. Based on these results, the indicators for all three constructs are deemed valid.

Figure 2 presents the results of testing the outer loadings and AVE for this purified model, showing that all indicators now meet the required thresholds. The results of this test, evaluated using the cross-loading method, are detailed in Table 2.

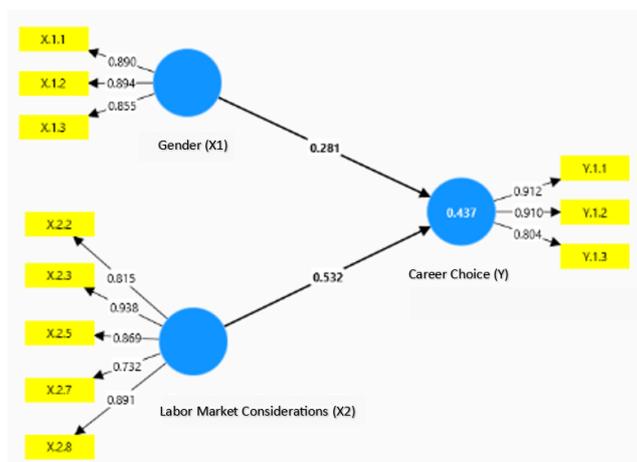


Figure 2. Testing Outer Loading and AVE in Final Model

Table 2. Discriminant Validity Test Results (Cross Loading)

Indicator	Gender (X1)	Labor Market Considerations (X2)	Career Choice (Y)
X1.1	0,890	0,217	0,372
X1.2	0,894	0,240	0,387
X1.3	0,855	0,197	0,329
X2.2	0,290	0,815	0,580
X2.3	0,219	0,938	0,544
X2.5	0,244	0,869	0,411
X2.7	0,017	0,732	0,463
X2.8	0,266	0,891	0,528
Y1.1	0,363	0,578	0,912
Y1.2	0,356	0,597	0,910
Y1.3	0,379	0,379	0,804

Source: Data processed with SmartPLS 4.0, 2025

According to Table 2, it is evident that the cross loading values of all constructs exceed the correlations between constructs and other constructs. This implies that the validity test has successfully met the necessary criteria and can be deemed valid.

Figure 3 depicts the composite reliability scores, while Figure 4 illustrates the Cronbach’s alpha values for each construct. The final results for both reliability tests are consolidated in Table 3, which confirms that all constructs meet the recommended thresholds, ensuring the measurement model’s reliability.

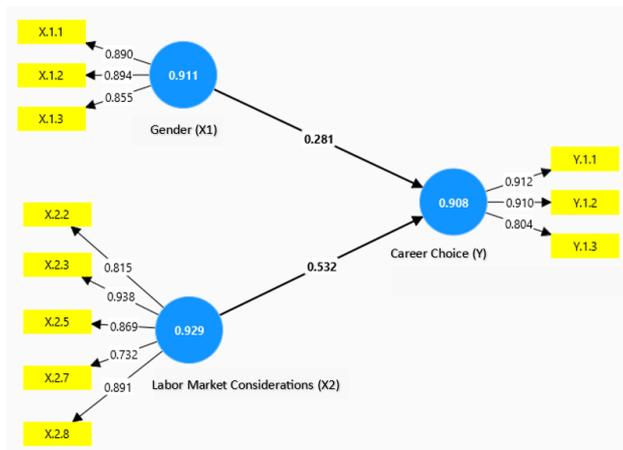


Figure 3. Testing Composite Reliability

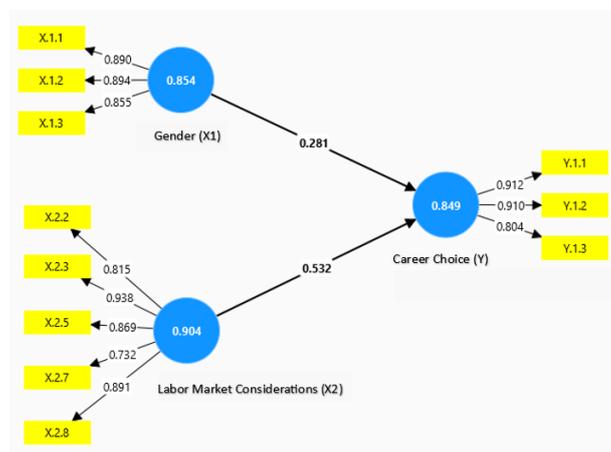


Figure 4. Testing Cronbach’s Alpha

Table 3. Cronbach’s Alpha and Composite Reliability

Variable	Cronbach’s Alpha	Composite Reliability
Gender (X1)	0,854	0,911
Labor Market Considerations (X2)	0,904	0,929
Career Choice (Y)	0,849	0,908

Source: Data processed with SmartPLS 4.0, 2025

As shown in Table 3, the reliability assessment indicates satisfactory results for all constructs. Composite Reliability scores are 0.911 for Gender (X1), 0.929 for Labor Market Considerations (X2), and 0.908 for Career Choice (Y). Cronbach’s Alpha values are 0.854, 0.904, and 0.849 for the respective constructs. Since both Composite Reliability and Cronbach’s Alpha for each variable are above the acceptable criterion of 0.7, the measurement model is deemed reliable.

4.1.4. Structural Model Test Results (Inner Model)

With an R-Square value of 0.437, the model demonstrates that gender and labor market considerations account for 43.7% of the variation in students’ career choice for public accounting. The unexplained variance of 56.3% is influenced by other variables outside the scope of this research. Based on the criteria established by Ghazali and Latan (2021), this explanatory power is categorized as moderate. Figure 5 visually displays the R² values for the endogenous constructs, while Table 4 provides the exact results of the R-square test.

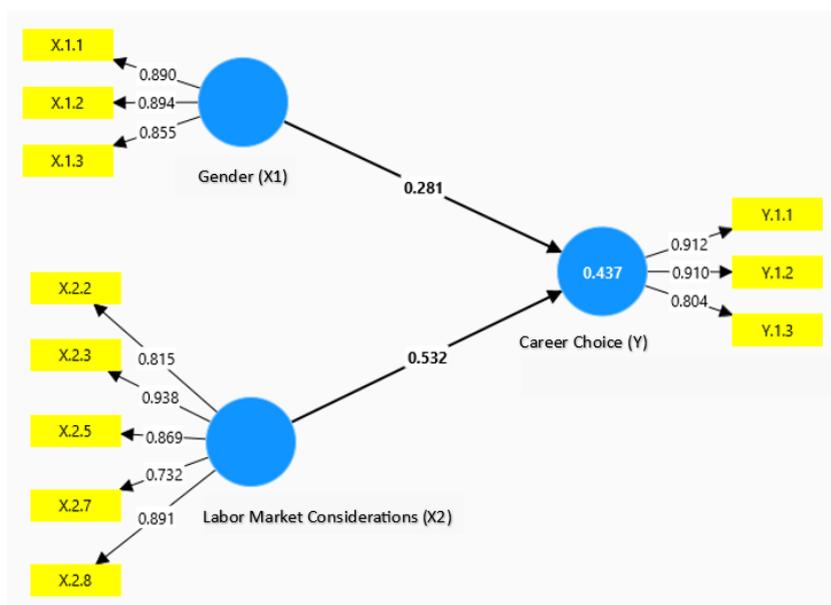


Figure 5. Testing R-Square (R²)

Table 4. R-Square Test Results

Variable	R-Square
Accounting Students’ Career Choice as Public Accountants (Y)	0,437

Source: Data processed with SmartPLS 4.0, 2025

As presented in Table 4, the R-Square (R²) value for the Career Choice as Public Accountants variable is 0.437. This indicates that the combined effect of Gender (X1) and Labor Market Considerations (X2) explains 43.7% of the variance in career choice. Since this value is below 0.50, the overall explanatory power of the model can be categorized as “Weak.”

4.1.5. Hypothesis Test Results

Table 5. Hypothesis Testing (Path Coefficient) Results

Variable Relationship	Original Sample	T-Statistics	P-Values	Description
Gender (X1) → Career Choice (Y)	0,281	3,687	0,000	Accepted
Labor Market Considerations (X2) → Career Choice (Y)	0,532	5,029	0,000	Accepted

Source: Data processed with SmartPLS 4.0, 2025

Results confirm that gender significantly and positively influences accounting students' career choice to become public accountants (path coefficient = 0.281, t-statistic = 3.687, p-value = 0.000), leading to the acceptance of the first hypothesis (H1). This demonstrates that students' views on workplace gender roles affect their professional intentions. Furthermore, labor market considerations also show a significant positive influence on career choice (path coefficient = 0.532, t-statistic = 5.029, p-value = 0.000), supporting the second hypothesis (H2). A comparison of the path coefficients indicates that labor market considerations exert a stronger influence on this decision than gender does.

Figure 6 and Figure 7 present the path coefficient values alongside their corresponding p-values. The direct results of the hypothesis tests, confirming whether each proposed path is supported, are detailed in Table 6.

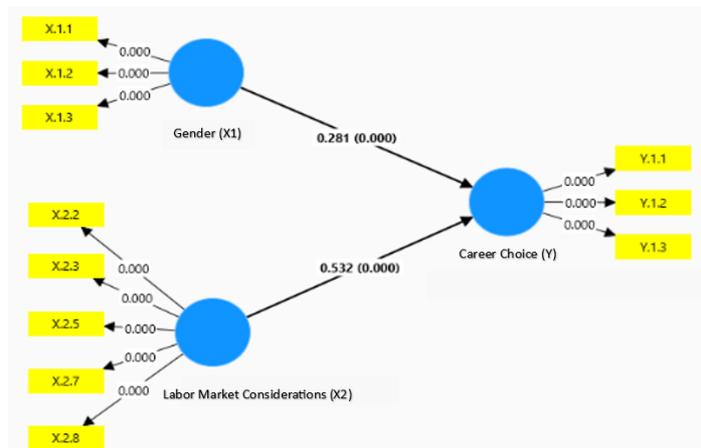


Figure 6. Path Coefficient and P-Values Results

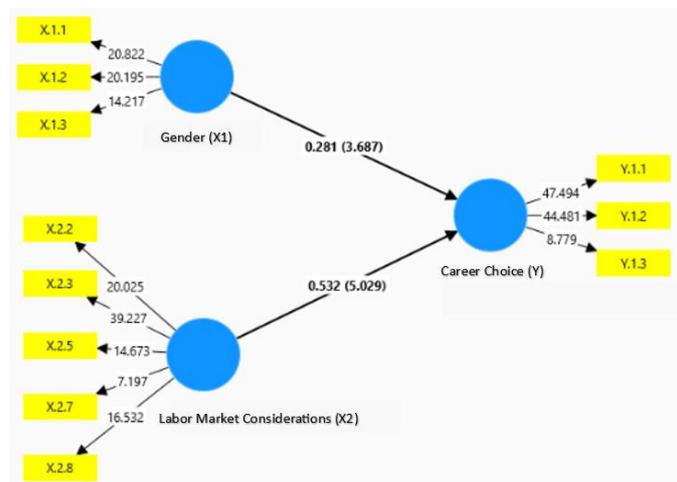


Figure 7. Path Coefficient and P-Values Results

Table 6. Hypothesis Testing Results

	Hypothesis	Description
H1	Gender has a positive influence on accounting students' career choice as public accountants.	Accepted
H2	Labor market considerations have a positive influence on accounting students' career choice as public accountants.	Accepted

Source: Processed by author, 2025

4.2. Discussion

This research finding confirms that Perceived Gender Equality has a positive and significant influence on accounting students' career choice as public accountants. This result is in line with Prihatiningtias et al. (2023) research which found that personal factors including perceived gender equality perception influence accounting students' career decisions in Indonesia. Although there are still perceived gender equality gaps in the accounting profession, students' understanding of equal rights and obligations between men and women in the workplace encourages them to be more courageous in choosing careers as public accountants.

The positive influence of perceived gender equality on career choice can be explained through several perspectives. First, from the Social Cognitive Career Theory perspective, students who have positive understanding of perceived gender equality in the workplace will develop higher self-efficacy in pursuing careers as public accountants. Second, from the Person-Organisation Fit perspective, students who feel that the public accountant profession provides equal opportunities for men and women will feel more aligned with their values and be more interested in choosing that career.

The recapitulation results of respondent answers show that the statement regarding different scopes of work between men and women has the highest score. This indicates that accounting students are aware of different treatment based on perceived gender equality in the work environment, but that awareness actually encourages them to prove their abilities regardless of gender. This finding is consistent with Judge & Thompson (2025) research results which found that organizational fit differs between men and women in early public accounting careers.

The development of gender equality in the accounting profession in Indonesia contributes to this finding. The women's emancipation movement and employment regulations supporting gender equality have provided guarantees for women to have equal rights with men in entering the workforce. Data from ICPAS (2023) shows that women now hold 46% of total employee positions in public accounting firms, indicating significant progress in gender representation.

Findings reveal that the impact of labor market considerations (coefficient 0.532) on career choice is greater than that of gender (coefficient 0.281). This result supports prior research by Suyanto et al. (2024), which also found a strong positive relationship between labor market factors and career interest. The prominence of these considerations is further validated by D'Egidio et al. (2023), whose survey highlights career stability and a comfortable lifestyle as key student motivators.

The large influence of labor market considerations can be understood through the perspective of economic rationality. Students as prospective workers will consider career opportunities and prospects before making decisions. The public accountant profession which offers job security, career flexibility, and clear promotion opportunities becomes a special attraction for accounting students. Data from the Bureau of Labor Statistics (2024) showing a

projected employment growth of 5% from 2024 to 2034 strengthens students' positive perception of public accountant career prospects.

The Bureau of Labor Statistics (2024) projects a 5% increase in accountant and auditor jobs through 2034, translating to roughly 124,200 openings each year. This positive employment forecast is a key factor drawing students to public accounting careers. Supporting this, a Handshake (2025) survey found that employers listed more than 27,000 full-time accounting roles in 2023, making it the second most sought-after job category after administrative workers.

The results of this research provide important implications for the development of the public accountant profession in Indonesia. First, universities need to enhance programs socializing gender equality in the accounting profession to eliminate negative perceptions that may hinder students in choosing careers as public accountants. Second, the Indonesian Institute of Public Accountants needs to continue promoting promising career opportunities in this profession, including aspects of job security, career flexibility, and promotion opportunities.

The findings of this research also have significant theoretical implications. These results support Social Cognitive Career Theory (SCCT) which states that outcome expectations play an important role in career choice. Students who have positive expectations of public accountant labor market conditions tend to be more interested in choosing that career. Additionally, these findings are also consistent with Person-Organisation Fit Theory which explains that alignment between individual values and organizational characteristics influences career decisions.

From a practical perspective, this research provides valuable input for various parties. The outcomes of this research offer universities a valuable evidence base for redesigning their curriculum and professional development initiatives to more effectively prepare students for the public accounting profession. For Public Accounting Firms, these findings highlight the importance of creating an inclusive and conducive work environment for all employees regardless of gender. For accounting students, this research provides an overview of factors that need to be considered in choosing careers as public accountants.

This research also identifies several challenges that need to be addressed to increase students' interest in the public accountant profession. First, there is still a perception regarding different treatment based on perceived gender equality in the work environment that needs to be eliminated through more systematic gender equality programs. Second, information about public accountant career opportunities needs to be disseminated more effectively to accounting students. Third, internship programs and cooperation between universities and Public Accounting Firms need to be enhanced to provide direct experience to students.

5. Conclusion

This study examined how perceived gender equality and labor market considerations influence accounting students' choice to pursue a career as a public accountant. Analyzing survey data from 96 students across 10 excellently accredited universities in Bandung using Partial Least Square (PLS) analysis, the research found that both perceived gender equality and labor market considerations have a positive and significant influence. Perceived gender equality, with a path coefficient of 0.281, showed that students' understanding of workplace roles encourages career choice irrespective of perceived gender equality. Labor market considerations, with a stronger coefficient of 0.532, indicated that job availability, security,

flexibility, and promotion opportunities are key factors. Together, these variables explain 43.7% (R-Square=0.437) of the career choice variation, confirming the role of outcome expectations as posited by Social Cognitive Career Theory.

The findings suggest universities should enhance career socialization through partnerships with accounting firms and professional bodies, offering internships and industrial visits. Professional institutions and the Ministry of Finance are advised to promote the profession's gender equality and career opportunities, potentially via scholarships. For future research, it is recommended to incorporate additional variables like financial rewards and professional training, expand the geographical scope, and employ longitudinal or mixed methods. The study's limitations include its focus on only two variables, a sample restricted to Bandung, the use of self-reported questionnaires, and a cross-sectional design. Nonetheless, it contributes theoretically by validating Social Cognitive Career Theory in Indonesia and practically by offering stakeholders evidence-based strategies to address the national shortage of public accountants.

6. References

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