



A Conceptual Framework For The Factors Influencing The Accounting Students' Career Choice As Public Accountants

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Abstract

Purpose: The aim of this research is to provide a critical review of literature on the factors influencing accounting students' career choice to be public accountants and develop a conceptual framework.

Methodology: The study follows a qualitative mythological approach by reviewing the relevant literature pertaining to factors such as financial rewards, prestige in the society, work environment, continuous education opportunities, professional independence opportunities, family and closest friends, GPA or grade of the students, labour market considerations, students' future educational plan, self-motivation, cultural, and social media along with the relevant applicable theories.

Findings: These factors indicate the trending pattern which influences the decision choices of accounting students to become public accountants. The analysis indicates that in previous studies, several factors showed a positive and significant influence on accounting students' career choices to be public accountants. The analysis also provides implications of these studies' findings and directions for future research by incorporating new variables in future studies.

Originality/Value: This literature review is meant to raise more awareness on the critical factors influencing the accounting students' career choice to be public accountants. The suggested conceptual framework will help the researchers to provide new evidence on the critical factors. College and university Professors should be able to execute activities that back and help the students to have a positive attitude about public accountancy courses. Universities can produce policies and procedures focusing on students' extrinsic motivation, career exposure, social values, etc. which can help in motivating them to choose a public accountancy career. Building a strong network with professional bodies such as ACCA, CIMA, and Institute of Chartered Accountancy by developing a synergistic relationship with the real business world.

1. Introduction

Globalization and internationalization have increased the scope of economic activities into complexity and volatility. To cope with this changing scenario, we need more human capital who are experts for the resolution, knowledge, and innovation. The professional public accountants who are considered an important part of business and economies are perceived as one of the best professionals able to tackle these new challenges. Consequently, changing scenarios have raised tremendous demand for public accountants in India and in other emerging economies. The demand for such professionals has been on the rise in the country. For example, 1.03 crore taxpayers were registered in the Goods and Services Tax (GST) regime in India by 2018. However, there are not many professionals to assist these taxpayers. The GST is a new law in India and it is a combination of several laws into singular legislation and necessities periodical compliance, and interpretation, the demand for professional accountants should increase.

Furthermore, in a country of 135 crore people and more than seven crore taxpayers, only a few lacs Chartered Accountants (CAs) serve as the finance guide. Accountants' jobs requirements available in job search platforms such as Naukri, Indeed, Monster, LinkedIn, etc. show the increasing demand for professional accountants by the organizations. Thus, the present number of qualified CAs is in short supply considering the size of the Indian economy.

The public is well aware that the accounting profession generally has a number of career prospects (e.g., Cooper et al., 2020). At the same time, Cohen et al. (2020) and Samsuri et al. (2016) argued that the prospects for advancement for accounting professionals are generally good in accounting areas in comparison with other professions. Accounting professionals can work in audit, tax, financial reporting, business advisory, cost and management accounting, accounting information systems, etc. However, many economies have a shortage of qualified public accountants. For example, India has 2.19 lacs qualified CAs by 2019 whereas the demand is more from the enterprises of the private and public sectors. Therefore, this is woefully inadequate in view of the size of the country and a fast developing economy that needs the significant role of the accountant to assist in pushing its growth. Additionally, the profession has observed fundamental changes due to

globalization (Bourn, 2018) and COVID-19 pandemics. Moreover, the increased financial malfeasances around the world have created more challenges to the honesty, and responsibility of the accountant to the public. Further, due to rapid advancement in emerging technologies, accounting professionals require diverse knowledge, skills, and competencies that are obviously different from those in the past. Hasim et al. (2020) state that many prospective students are interested in accounting because they have ambitions to become public accountants. In order to encourage accounting students to be well prepared to face the growing expectations of the public, they should be equipped well to embrace such changes and challenges. Prior studies by Amani and Mkumbo (2016), and Suan, Mat, and Tan (2012) reported that several factors influence the career options of accounting students during their graduation period.

Previous and also many of the recently conducted studies have focused mainly on the developed countries of North America, Europe, and the Asia Pacific (e.g., Marshall 2003; McDowall and Jackling, 2010) and less evidence is available from the developing countries (Ng et al., 2017). Therefore, this paper makes an attempt to provide a critical review of updated literature on the factors that influence the career selection of accounting students to pursue public accountancy courses and also to suggest a conceptual framework. The whole paper is divided into four sections. Section 2 discusses a few theories which are applicable to this type of research study. Section 3 presents a literature review on the critical factors influencing the accounting students' choice to pursue public accountancy courses. While Section 4 sums up the whole discussion by identifying the research gap, implications, and direction for future research.

2. Theories

2.1 Theory of Expectation: The theory of expectation is also called motivation theory. The rationale behind this theory is that any level of motivation is influenced by the expected outcomes of an individual based on his/her actions. The outcomes of efforts in expectations and instruments are the main variables in it. They may be related to the association between the first result level and the second outcome level, the relationship between achievement and rewards for achievement, and valence related to the level of strength and one's desire for certain results. The concept of selection of a profession is

related to the theory of motivation, In this context, Robbins (2006) states: “*Motivation is a process that determines the intensity, direction, and perseverance of individuals to achieve the target*”. The premise of the expectancy theory is that the control of the propensity to act in a certain manner is contingent upon the power of expectation from the certain output and the appeal of such output to individuals (Redmond, 2010).

It is posited that well-prepared lectures of instructors and quality materials delivered to them usually create interest and planning their future career path to pursue public accountancy courses (e.g., Rasmini, 2007). The higher education institutions can design curricula if accounting students’ career paths are identified, therefore, meeting an industry’s demand for work in accounting fields.

In nutshell, the basics of expectancy theory developed by Vroom (1964) is the appreciation of each goal and the association between effort and performance, between performance and reward. Needless to say that the accounting student’s career choice is influenced by the expectation of a career that he or she will choose in terms of meeting their needs and the attraction it has for them in terms of financial (direct and indirect) awards (e.g, Minan, 2011; Beoang and Nursanita, 2020).

2.2 Social Cognitive Career Theory (SCCT): This theory stresses the significance of recognizing traditions under which self-reflexive, intellectual, and mental patterns are reflected in an individual. This theory builds on Social Cognitive Theory (Bandura, 1986, 1997) and it states the individuals’ comprehending of how social learning through the media arises. Additionally, how the media is able to outline individuals’ social uniqueness. The theory also describes an individual’s behaviour is influenced by interactions of one’s environment. It has been widely applied in various settings to examine academic and career behaviour and also for the accounting students’ career choice decisions (e.g., James and Hill, 2009; Schoenfeld, Segal, and Borgia, 2017). It explains the factors that influence individual careers and links to the decision choices. The theory designates the process of self-reflexive, belief, and outcome expectations which are important in influencing career choices and development.

2.3 Theory of Reasoned Action (TRA): The Theory of Reasoned Action (TRA) explains the behaviour that is shown contingent upon an individual having the intent to do so.

It posits that individuals' career choices are influenced by students' intentions that may also be influenced by their attitudes and perceptions of social weight to comply or discard that career,

TRA states that the intention to conduct a behaviour is driven by two main factors, namely the attitude towards behaviour and subjective norms. The development of the TRA theory, Theory of Planned Behaviour (TPB), adds another factor, namely perceived behavioural control. This is because the intention to behave is also influenced by someone's control. TRA/TBA is a combination of two psychological theories of health behaviour change and was developed by Fishbein and Azjen in 1975 in order to explain and predict human behaviour.

This theory has also been tested in an accounting context. For example, Felton, Buhr, and Northey (1994) used the TRA on the students selecting a career in chartered accountancy. Azni et al. (2016), and Lei Wen et al. (2018) tested this theory on perceptions of accounting students towards professional career choices. While Churchman's (2013) study findings showed that individuals' beliefs, awareness, and intentions to choose accounting professional courses were tested with TPB. It is argued that accounting students' probability to decide on professional accountants is when they believe that their family and closest friends support their decision and they are positive toward it. On the contrary, if accounting students, in their own capacity, do not believe or perceive it then they are less likely to pursue professional accountants.

2.4 Structure Theory: The structural theory also influences the propensity of the graduating accounting students to make their occupational choices. This theory explains that the features of the settings significantly influence the choices of students in picking their work. Therefore, the situation will influence the choice of accounting students to pursue public accountancy courses (Bandura, 1977). For example, if they are in an environment that is within the context of Government departments, the accounting students are likely to pick up jobs related to Government agencies.

2.5 Socio-economic Theory: It is argued that social conditions include the influence of family members, closest friends, educators, household income, etc. in the decision-making process. Economic circumstances and social standing may comprise salary package, employment opportunities, and similar factors may have an effect on students' career choice (see, Venable, 2011). A few researchers (e.g., Dibabe, Wubie, and Wondmagegn, 2015; Abbas, Farooq, and Mehmood, 2020) have used this theory to examine the factors determining the accounting students' career choices in different setups.

3. Literature review

The perceptions of students are considered important considerations in their career decisions because career prospects in the future are judged by them through this selection. Several factors may influence their choices for professional accounting careers. The following describes some of the critical factors and contributions of prior literature.

3.1 Financial Rewards: The financial rewards included in employees' work contracts are the main source used to attract and satisfy the employees. Said et al. (2004) argued that the starting salary usually is a predictor for picking public accountants' careers by accounting students. In the context of New Zealand, Ahmed et al. (1997) investigated the determinants that guide the accounting students' career decision either in chartered accountancy or of a non-accounting career. Their findings showed that students selecting a career in chartered accountancy were significantly influenced by financial and market factors, and apparently considered the benefits were more and less associated costs by picking a career as chartered accountants.

Mounce and Mauldin (1998), in the American context, found three most important factors that students consider in their choice of accounting programs are: interest in the subject, career prospects, and salary package. While in another study, Nelson et al. (2002) reported that the accessibility of jobs, good salaries, and stimulating profession are the significant factors to have influenced American accounting students to study accounting as a major for their career growth.

In the Iranian context, accounting students attach high value to financial and job market factors that influence significantly their decision to major in accounting (Dalci et al. 2013). Ramadhan and Hudiwinarsih's (2015) study findings indicated that salaries and labour

market for career path length are the main factors considered by the students. Similarly, the most recent studies (e.g., Muhamad et al., 2016; Setianto and Harahap 2017; Laksmi and Al Hafis, 2019; Ramdani, Arumbarkah, and Lestari, 2019; Umar and Bello 2019; Durgut and Pehlivan, 2019; Ramdani, Arumbarkah, and Lestari, 2019;. Ebaid, 2020; Yusheng and Dior, 2020) also show evidence that financial rewards (both direct and indirect) positively and significantly influence the choice of accounting students to become public accountants.

On the other hand, Uyar and Kuzey (2011), Sri Rejeki Supeno, and Faturahman, (2019) found a negative relationship between financial rewards and accounting students' career choice to become public accountants. While Chong, Keong, Huey, and Li's (2013) study did not find any effect in this regard.

3.2 Prestige in Society: In any society, a professional accountant is highly respected and recognized because the public accountant course is perceived as one of the toughest courses in the world of accounting. Prestige or professional recognition is very important and is related to the recognition of one's ability. This enables them to work with other professionals.

Albu et al. (2014) deal with the students' perceptions of the image of the accounting profession in Romania. They perceived social status as the most significant factor chosen by the students when choosing a career in the accounting profession. Similarly, Ramadhan and Hudiwinarsih (2015) report that students consider professional recognition, social values, and the opportunity to interact with others when they have options to select a career. The accounting profession provides such opportunities to them. Other studies (e.g., Ebaid, 2020; Asriyati and Harun, 2020; Laksmi and Al Hafis, 2019; Umar, 2014) also report that social prestige and professional recognition positively influence the interests of accounting students to become public accountants. While social status factor in career picking is significantly and negatively related to students' performance (Harnovinsah, 2017).

3.3 Work Environment: The work environment may also influence the accounting students' intention in career selection for public accountancy courses. Wun and Bu (2018) argued that a lively career signifies a stimulating and rewarding working environment and scope for career development. Furthermore, it is posited that professional accountants generally prefer to work in an environment that offers scope for future development, opportunities for continuous professional learning, and mentally rewarding prospects (Samsuri et al., 2016). Iswahyuni (2018) provides evidence that the work environment is also a vital determinant in the choice of careers as public accountants for accounting students. Similarly, Asriyati and Harun (2020) study findings show a positive and significant relationship between work environment and students' options to choose a public accountancy career. Similarly, Chi et al. (2022) reported that competencies and career opportunities influence the accounting students' intention to go for public accountancy qualifications in Malaysia.

3.4 Continuous Education Opportunities: Professional accountants need to keep themselves abreast with the latest developments with respect to accounting and auditing standards, tax, and companies' laws and applications of technology software. Therefore, they have to attend training courses, workshops, and seminars on a continuous basis. Therefore, opportunities for continuous education are also an influencing factor for the accounting students as their intention to pursue public accountancy courses. More recent studies (e.g., Laksmi and Al Hafis, 2019; Setianto and Harahap, 2017; Guan et al., 2015) provide evidence that continuous education is significantly associated with accounting students' choice to pursue public accountancy courses.

Accounting students need to be professionally trained before taking up job assignments in any organization. The training programme may comprise in-house and externally in order to expose them to the organization's working environment and activities and gain practical knowledge. A lively work environment needs public accountants to take professional training. Such training is a special magnetism for accounting professionals. Saputra (2015) stated that students who select the profession of public accounting would need job training to enhance their professional aptitudes in pursuing their careers as they complete their work not only based on formal education but also is reinforced by practical experience in

the field with sufficient working hours. Prior studies show that professional training has a positive influence on students' career selection as public accountants (e.g., Yusran, 2017; Asmoro et al., 2016; Saputra, 2015; Sinartha and Riduwan, 2014; Suyono, 2014), whereas other studies showed that professional training has no effect on students' career selection (Rusdiansyah and Ardini, 2017).

3.5 Professional Independence and Advancement Opportunities: Intrinsic factors such as creativity and autonomy may play a significant role for the students in choosing an accounting career (Ahmed et al., 1997). Wen et al. (2015) investigated factors that influence the decision to pick a career as a public accountant through a survey of 288 students in China. The respondents perceived that professional independence highly influences their decision in this regard.

The prospects for growth in the accounting profession also influence the career decisions of accounting students. Cohen et al., (2020) note that prospects for career growth are better in accounting fields as compared to other professions. These changes drive them to upswing above challenges to demonstrate that they can live up to their potential on the job. Said et al. (2004), in their study in Malaysia, observe that this factor significantly influences the career decisions of accounting students. Mustapha and Hassan (2012), and Samsuri et al. (2016) also support these findings by positing that the prospects to advance on the job are positively correlated to students' career decisions as professional accountants. The growth prospects on the job are the important factors in the career decisions of students. However, Marriot and Marriott (2003) held a different view and argued that students pursuing accounting have very low career prospects.

3.6 Family and Closest Friends: The influence of family and closest people also play a role in accounting students' choices to be public accountants. Hewitt (2010) posited that the majority of students are influenced through their parent's advice and social support from peers. In this regard, Maxwell and Chiamaka (2018) stated that parents generally outline their children's personality by swaying the level of their children's education or training they attain, the knowledge they have about work, and different occupations. Okafor (2012) pointed out that in general, career options are influenced by parents and friends. The educational background and profession of parents do influence students' career choices

because some students might consider whether to follow their parents' occupation or not. Samsuri et al. (2016) examined the students' career choices in Malaysia, found that accounting students select their career as accounting profession because they get inspired from family, and information gained from the environment as well as information and encouragement obtained from those closest to them. Other studies which found a positive effect on accounting students' career choices influenced by family and closest friends are Umar and Bello, (2019), Dalci and Özyapıcı (2018), Iskandar, Harnovinsah, Anasta (2018), Jony and Pereira (2016), and Dibabe, Wubie, and Wondmagegn (2015). It is to be noted that this is a common trend stemming from most existing studies.

On the other hand, the study by Massa (2018) reported that family and closest people had a negative influence on the accounting students' career choices to become public accountants. On the contrary, studies by Sri Rejeki, Supeno, Faturahman (2019), Zotorvie, and Tetteh (2016) found no effects of parents and closest friends influence on students' career choices to become public accountants.

3.7 GPA or Grade of the Students: Selecting a career path to pursue public accountancy courses is also guided by accounting students' Grade Points Average (GPA) achieved at the undergraduate level. GPA is an achievement index that is worked out at the time of completing the educational programme. . It is argued that smart students are generally inclined to pick up careers that will stretch them lucrative rewards and incentives early. Generally, every individual's GPA influences his/her future career path (Nurman et al., 1994).

The study's findings of Ezenwoke et al. (2020) indicate that GPA before professional examinations and Cumulative Grade Point Average (CGPA) is positively and significantly influence the participation of students the professional accountancy courses. Other empirical studies' findings of Lidiyawati and Sahara' (2020), Andiana, Permatasari, and Mardijuwono's (2018) indicated that the GPA of the accounting students significantly impact their interest in picking a career as public accountants. Puspitarini and Kusumawati (2011) stated that:

"GPA variables that are a form of achievement motivation owned by students can be said to give a significant influence on the intention of accounting students to continue both in the

accounting masters program and PPAK. This is because when a student has a high GPA then they will feel if his academic ability has been sufficient to continue to a higher program again”.

GPA is an effective interpreter of undergraduate academic achievement and capability (Houglum et al., 2005). Students with good GPAs are perceived to have performed well academically compared to students with lower GPAs (Xu & Sansgiry, 2018). Furthermore, Andiana, Permatasari, and Mardijuwono (2018). The results of this study indicated that the GPA of the accounting students has a significant influence on their choice of a career path.

3.8 Labour Market Considerations: Labour market considerations also influence students' career selection to be public accountants. This factor determines the expectations of the accounting students about market opportunities in terms of jobs and future prospects. The higher the chance of labour market consideration, the higher will be the aspiration of students to pursue a public accountancy course.

Allen (2004) investigated the determinants that restrict students' interests in an accounting major and noted that the perceived unappealing nature (image) of accounting and the number of years required to qualify and enter the profession influence students' decisions to pursue public accountancy courses. Similarly, Suyono's (2014) study findings state that the work that has a larger job market indicates job security so that it becomes a consideration for someone in choosing a career. The higher the market development opportunity of the work, the higher the chance of the reward to be obtained. Asmoro et al. (2016) posited that accounting students choose jobs according to the availability of information so that more jobs are available in the future to be considered in choosing a career.

Thus, Indriani and Murti (2018), and Dewayani et al. (2017) reported that labour market considerations have a positive and significant effect on students' career options. On the other hand, the studies' (e.g., Rusdiansyah and Ardini, 2017; Rusdiansyah and Ardini, 2017; Asmoro et al., 2016; Saputra, 2015) findings found no support the market considerations' effects on students' career selection.

3.9 Students' Future Educational Plans: It is a fact that accounting students place more emphasis on career objectives in their future plans. The future plans of the student's

perception of professional examinations influence the career intentions of the accounting students.

In the Ghanaian context, Amaning et al. (2020) report that a positive and significant association is found between the future plan and career intentions of accounting students, and also positive perception of the accounting profession influences the accounting students to pursue a career in accounting. At the commencement of their course, students had a positive attitude about accounting as a profession (Wyness and Dalton, 2018). Other studies by Wusu et al. (2018), and Mustapha and Hassan (2012) also reported that accounting students have future educational plans to decide on their career path to be a public accountant.

3.10 Self-Motivation: Self-motivation is an internal energy that aims to achieve, produce, grow and move forward. It is an impulse to produce something. It is a type of internal motivation (e.g., Sardiman, 2016). Motivational factor is a vital exertion required to fulfil any expected work when deciding a career path. When accounting students are motivated to become public accountants, these students will try their best to achieve the career they want. Mahariani et al. (2017) posit that self-motivation does influence the career selection of accounting students to become public accountants. Many students get motivated to pursue an accounting career when that career provides personal job satisfaction.

According to Alexandera et al. (2011), in the long run, students are inspired to achieve their goals including their personal principles. Prior research show evidence that the choice of accounting is also influenced by students' self-motivation factors (Odia and Ogedu, 2013). Students can stimulate in the subject when they know the capability to study accounting. It is supported by Saeman and Crooker (1999) as students incline to pick up an accounting career when they see accounting as their favourite subject. A recent study by Liany and Raharja (2020) showed that self-motivation has a positive effect on the career path of accounting students. However, Hatane et al. (2021) did not indicate any significant evidence on the outcome of intrinsic motivation on the career decisions of accounting students.

3.11 Social Media: In the age of digitalization, social media is a very important means of linking, interacting, sharing, and seeking advice for accounting students in their career selection (Crossman, 2017). Undoubtedly, the role of social media is becoming an influential factor for students in choosing their careers and in changing their mindsets. In fact, there is a paradigm shift that requires accounting students to enhance their skills and competencies based on digital accounting. Interaction, guidance, and sharing experiences of senior public accountants assist the graduating accounting students to decide on choosing their career as public accountants. Collaborations with others, opinions of audit firms, and information available on institutions' websites help the accounting students to base their decision on choosing public accountancy courses. Social media can change their intrinsic and extrinsic factors. This is because the amount of information available on social media enables individuals' models of their careers to shift (Swieringa, 2019). Social media information indirectly influences the accounting students' choice of picking public accountancy courses.

Utama and Widyatama's (2020) study findings showed that social media is one of the factors that significantly influence the mindset of accounting graduates to become public accountants. However, still, the research on social media as an influential factor for accounting students is very limited.

3.12 Cultural Factors: There is limited research on whether cultural factors influence the accounting students' decision to pursue public accountancy courses. In this regard, Sheng, Dior, and NGAPEY (2020) argue that cultural factors have been extensively disregarded in students' accounting career decision research. The reason could be difficulties in collecting data on cross-cultural samples. Culture exercises a significant effect on individual thinking, needs, value, and beliefs. Various unifying factors are associated with cultural factors such as ethnicity, religion, geographical locations, nationality, occupation, language, etc.

Myburgh (2005) examined economic and social factors on first-year accounting students' choice to become Chartered Accountants in South Africa in a cross-racial study, however, the influence of culture was ignored in his study. The study by Sheng, Dior, and NGAPEY (2020) seems to be the only study that investigated the influence of cultural factors and

they reported that cultural factors influence positively and significantly on the accounting students' career decision to be public accountants.

4. Summing Up – Research Gap

Career planning by accounting students is crucial in achieving their career success and they need valuable inputs in this matter. Prior studies provide evidence that a combination of factors can be attributed to the decision of students in many parts of the world, whether to pick up accounting as a major or decide to work as a public accountant.

Prior studies in different countries have been conducted based on a pick and choose approach, limited samples, and from only 1-2 institutions located in a particular place or city. This lacks generalization of their findings. Additionally, the generalizations from such findings across countries should be done with high caution because there are differences in cultural values, business situations, social expectations as well as educational interventions in higher institutions. Hofstede (1998) has argued that students from countries with different cultural and stages of economic development backgrounds have different perceptions of the profession that may affect their career choices. Therefore, it may be argued that a lack of knowledge of what specific factors are influential in the career choices of the accounting students as public accountants, still exists and in particular, in the underdeveloped countries context, which needs to be explored scientifically based on larger samples and institutions.

4.1 Implications

There are several implications from the review of this comprehensive literature. First, University accounting graduates are often confronted with the challenges of choosing from numerous professions upon graduation. Therefore, college and university Professors should be able to execute activities that back and help the students to have a positive attitude about public accountancy courses. Second, they should invite professional public accountants from institutions and industries to network and guide the students by explaining the role and significance of the public accounting profession in the economy. Additionally, they can cite real-life examples of the success stories of public accountants that would motivate them to choose their careers as public accountants. Building a strong network with professional bodies such as ACCA, CIMA, and Institute of Chartered

Accountancy by developing a synergistic relationship with the real business world. In this regard, the university-industry interface greatly helps. Forming students' accounting clubs can be a great help in this regard. Lastly, the salary and other financial rewards for the public accounting profession need to be improved in order to produce more public accountants as the demand is more and supply is less. Universities can produce policies and procedures focusing on students' extrinsic motivation, career exposure, social values, etc. which can help in motivating them to choose a public accountancy career.

4.2 Future Research

future study may be conducted to determine which accounting career interests the most accounting students in different cultural setups.

The future trends show that the accounting profession that will be taken after graduating is very dependent on their respective perceptions of the expectations and opportunities that will be accepted by the accounting students when choosing a profession. Several factors dominate their decisions in picking public accountants as a career path.

Future studies may also replicate studies by extending the sample size to include more respondents. Many of the previous empirical studies adjusted R-squared of the regression was low ranging from 25 percent to 50 percent. The greater variations may be explained by taking studies on larger samples and additional variables particularly influenced by the COVID-19 pandemic. Important actors such as the risk of lay off, environmental conditions, the role of social media as moderating/mediating variable, personality, professional recognition, professional ethics, regulatory impact, public trust, ethnicity, culture, religion, gender empowerment, among others, may be investigated in the future studies. Studies may also be undertaken in terms of using alternate methodologies such as mixed research design approach, interview method and case studies may also explore cross-country comparisons. Also, future research may explore the sample accounting students from more than one batch to broaden the results to be obtained.

In addition, a future study may be conducted to determine which accounting career interests the most accounting students in different cultural setups. The findings and implications from such studies in the era of industrial revolution 4.0 may transform the mindsets of employers and accounting graduates through the impact of social media.

Figure 1 below depicts the conceptual framework:

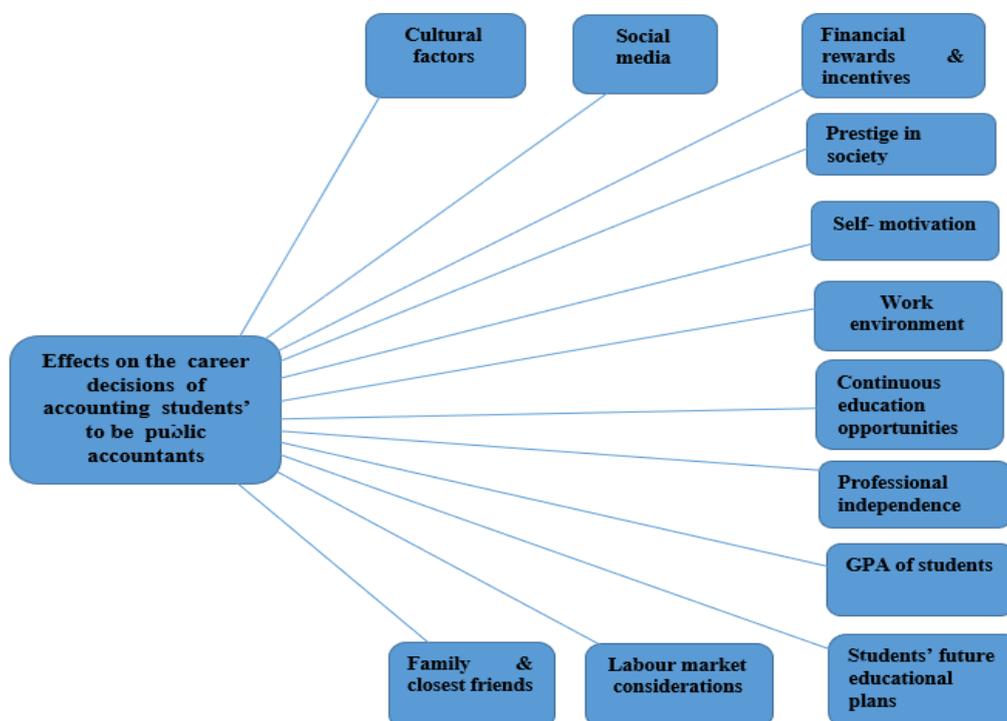


Table- 1 Variables, Indicators, Measurement and Empirical Support

S. No.	Variable	Explanation	Indicators	Measurement	Supporting Evidence	Empirical
1	Financial rewards & incentives	After becoming PA, financial rewards and incentives to be received during work	<ul style="list-style-type: none"> • Attractive salary • Increments • Bonus • Employment perks • Provision of Pension or PF 	Likert scale	Putra (2021); Ebaid (2020); Sheng, Diot, and NGAPEY (2020); Ramdani, Arumbarkah, and Lestari (2019).	
2.	Social values	Prestige and appreciation in the society	<ul style="list-style-type: none"> • Strong perception that prestige of the job is high in the community • Pay more attention on individual behaviour • Interactions with other people • High personal satisfaction 	Likert scale	Putra (2021); Sheng, Dior, and Ngapey (2020); Hasim et al. (2020) <u>Setianto</u> and <u>Harahap</u> , (2019) .	
3.	Work environment	Work place conducive to perform activities	<ul style="list-style-type: none"> • Work enjoyment • Employees' competition level • Gender equality 	Likert scale	Omar et al. (2015); Andi (2012); Sembiring (2009).	

			<ul style="list-style-type: none"> • Pressure of work • Nature of job 		
4.	Professional trainings	Gaining of knowledge, skills and experience for operating as an expert.	<ul style="list-style-type: none"> • In your opinion the career you choose requires job training before starting work • In your opinion the career you choose needs to take part in training outside the institution to improve professionalism • In your opinion the career you choose requires regular training within the • In your opinion the career you choose can gain varied work experience 	Likert scale	Ebaid (2020); Laksmi and Al Hafis (2019); <u>Setianto</u> and <u>Harahap</u> (2017).
5	GPA or grade of the student	It is students' performance index at every semester to ascertain success level achieved.	<ul style="list-style-type: none"> • My interest in education is influenced by my GPA achieved. • My interest in taking a future career is influenced by my GPA index. • I assess my ability based on my GPA index to pursue a career in public accountancy. • I believe that my GPA index predicts my performance in public accountancy courses. 	Likert scale	Lidiyawati and Sahara (2020); Ezenwoke et al. (2020); Owusu et al. (2019); Pawlewski (2015).
6.	Labour market consideration	Keeping one's job for a long period of time.	<ul style="list-style-type: none"> • Jobs are available in the market • Salaries are high for the job • Job mobility is possible • I can be in the job for a long period 	Likert scale	Supriyadi, Jatmika, and Asnawi (2020); Asmora, (2015); Sembiring (2009).
7.	Students' future educational	To shed light on interests, skills, capabilities, and	<ul style="list-style-type: none"> • I will pursue further my higher studies in 	Likert scale	Liany and Raheja (2020); Amaning et al. (2020); Wen et al. (2018); Owusu, et al.

	plans	values that assist in academic and career choices and also to match individual goals.	<p>accounting once I graduate.</p> <ul style="list-style-type: none"> • I will pursue my further studies in accounting professional certification. • My plan is to work in a professional company in accounting. • I am aware of career choices available to me (e.g. Assistant tax consultant, audit assistant, accountant assistant, etc.). • I am well aware of what I am planning to do upon my graduation from college/university. 		2018; Amaning et al. (2020).
8	Social media	Social media is an essential source of information that comes from diverse sources in terms of experiences, guidance, collaboration, user perceptions, job prospects, etc.	<ul style="list-style-type: none"> • Sharing experiences from seniors who completed public accountancy course. • Guidance from seniors • Interactions and collaborations with others • Information from websites of professional accounting institutes and associations. • Future opportunities • Examination formalities 	Likert scale	Partial support; Utama and Widyatama (2020)
9	Self-motivation	Self-motivated is a critical skill for life. It aims to achieve goals, moving up the career ladder and feeling personal satisfaction for career choice.	<ul style="list-style-type: none"> • I like accounting as it is an interesting discipline. • I would enjoy being an accountant • I am willing to spend a lot of time studying accounting • I can do better in calculation 	Likert scale	Liany and Raheja (2020); Ng et al. (2017); Owusu et al. (2019); Abdul Rauf, et al. (2020).
10	Family and closest friends	Career options of accounting students are also be influenced by	<ul style="list-style-type: none"> • My family and closest friends significantly influence my 	Likert scale	Liany and Raheja (2020); Shanthrakumar (2020); Abdul Rauf et al. (2020); Ohiwerei and Nwosu (2009)

		family members, relatives, closest friends, lecturers, career counsellors, etc.	<p>career path choices.</p> <ul style="list-style-type: none"> • The educators have an influence on my career path choices. • I am highly influenced by the media on my career path choices. • I am highly influenced by the public/society on my career path choices.. • I am highly influenced by the career counsellor on my career path choices. 		
11	Culture factors	It consists of a set of values, beliefs, traditions, language, etc. held by nation, community and individuals on different perspectives.	<ul style="list-style-type: none"> • You think ethical groups do influence students' accounting careers to pursue public accountancy courses. • You think communities' beliefs do influence students' accounting careers to pursue public accountancy courses. • You think religious values do influence students' accounting to pursue public accountancy courses. • You think career prestige in your community does influence students' career choice to pursue public accountancy course. 	Likert scale	Sheng, Dior, and NGAPEY (2018)

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