

# The Impact of Emotional Intelligence, Social Values, Behavioral Control, Gender, and Financial Incentives on Pursuing a Career as a Public Accountant

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## ABSTRACT

This study examines the influence of emotional intelligence, social values, behavioral control, gender, and financial rewards on students' aspirations for a career as a public accountant. The research was conducted among undergraduate students enrolled in the Accounting Study Program at the Faculty of Economics and Business, Udayana University, specifically from the Class of 2019. Data was collected using a structured questionnaire. The study employed a probability sampling method, specifically simple random sampling, resulting in a sample of 156 respondents. Multiple linear regression analysis was used to assess the relationships between the variables. The findings indicate that emotional intelligence, social values, and financial rewards positively influence students' desire to pursue a career as a public accountant, whereas behavioral control and gender do not have a significant effect.

**Keywords:** Emotional Intelligence; Social Values; Control Behavior; Gender; Financial Rewards

***Kecerdasan Emosional, Nilai Sosial, Kontrol Perilaku, Gender dan Penghargaan Finansial terhadap Minat Berkarier sebagai Akuntan Publik***

## ABSTRAK

Tujuan pada penelitian ini yakni melihat pengaruh kecerdasan emosional, nilai sosial, kontrol perilaku, gender dan penghargaan finansial terhadap keinginan berkarier sebagai akuntan publik. Penelitian ini dilaksanakan pada Mahasiswa Program Studi Sarjana Akuntansi Fakultas Ekonomi dan Bisnis Universitas Udayana Angkatan 2019. Instrumen penelitian menggunakan kuesioner. Sampel penelitian ini menggunakan teknik probability sampling yakni simple random sampling, dengan jumlah responden 156 responden. Teknik analisis yang diaplikasikan yakni regresi linier berganda. Penelitian menghasilkan variabel kecerdasan emosional, nilai sosial dan penghargaan finansial berpengaruh positif terhadap keinginan berkarier sebagai akuntan publik, sementara variabel kontrol perilaku dan gender tidak berpengaruh terhadap keinginan berkarier sebagai akuntan publik.

**Kata Kunci:** Kecerdasan Emosional; Nilai Sosial; Kontrol Perilaku; Gender; Penghargaan Finansial

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## INTRODUCTION

Every individual aspires to fulfill their needs, and a well-defined career path plays a crucial role in achieving this goal. To establish a successful career, individuals must align their interests and talents accordingly (Warsitasari & Astika, 2017). Undergraduate students have the right to choose a career that aligns with their aspirations. Therefore, it is essential for students to plan their career paths while still in higher education, allowing them to maximize available resources and time efficiently (Dzulfiadevi & Andayani, 2022).

Graduates with a Bachelor of Accounting degree generally have multiple career options. Those who obtain an accountant certification can pursue careers as government accountants, educational accountants, management accountants, or public accountants (Suyono, 2014). These four accounting professions play a vital role in the business sector and contribute significantly to a country's economic development (Luthfitasari & Setyowati, 2021).

Public accountants, in particular, serve the public interest and typically work as auditors or accounting consultants. This profession is highly regarded and financially rewarding (Al-Hafis, 2017). However, Amrain *et al* (2021) found that despite the demand and perceived prestige of the profession, Indonesia continues to face a shortage of accountants, including public accountants. The expected growth in the number of public accountants has not materialized, and data indicate a decline in their numbers in 2021 and 2022, as demonstrated in the following table.

**Table 1. The Growth of the Number of Public Accountants in Indonesia in 2018-2022**

Year	The Number of Public Accountants	Increase or Decrease
2018	1418	-
2019	1435	17
2020	1453	18
2021	1446	(7)
2022	1425	(21)

Source: Pusat Pembinaan Profesi Keuangan, 2022

Pursuing a career as a public accountant requires a significant investment of time and effort. The length of this process has contributed to a decline in both interest and the number of professionals entering the field (Amrain *et al.*, 2021). An individual's interest in engaging in a specific behavior can be explained through the Theory of Planned Behavior (Ajzen & Driver, 1991).

This study adopts the Theory of Planned Behavior and the Hierarchy of Needs Theory as its theoretical framework. The Theory of Planned Behavior, proposed by Ajzen, suggests that certain behaviors are not entirely determined by individual or group control, but rather influenced by perceived behavioral control (Ajzen & Driver, 1991). In this study, emotional intelligence, social values, and behavioral control represent aspects of this theory. Meanwhile, the Hierarchy of Needs Theory, introduced by Maslow, asserts that individuals have various needs that drive their behavior (Yadnyana & Dewi, 2020). The variables of gender and financial rewards in this study are analyzed through the lens of this theory. Based on these theoretical perspectives, an individual's career interest is influenced by

factors such as emotional intelligence, social values, behavioral control, gender, and financial rewards.

The Theory of Planned Behavior posits that individuals are more likely to engage in specific behaviors when they perceive a positive value associated with those behaviors (Ajzen & Driver, 1991). Emotional intelligence, defined as the ability to effectively recognize, regulate, and utilize emotions, plays a critical role in shaping an individual's actions (Astasari, 2018). A person with high emotional intelligence can assess and manage their emotions, remain motivated, empathize with others, and maintain positive relationships (Sativa, 2018). Individuals with strong emotional intelligence are more likely to develop their skills and make informed career choices. Emotional intelligence is regarded as a key factor influencing career decisions, as it enables individuals to regulate their emotions and behavior effectively (Di Fabio et al., 2013). Given that aspiring public accountants must undergo professional education and certification exams, students with high emotional intelligence are more likely to be motivated to pursue this career path (Astasari, 2018). Previous studies by Astasari (2018), Sativa (2018), and Dewi & Budiasih (2017) confirm that emotional intelligence positively influences students' interest in becoming public accountants.

H<sub>1</sub>: Emotional intelligence has a positive influence on interest in a career as a public accountant.

The Theory of Planned Behavior also emphasizes the role of subjective norms, which refer to social pressures that shape an individual's behavior (Ajzen & Driver, 1991). Social values reflect the interactions and responses of an individual's social environment regarding their career choices (Ajzen & Driver, 1991). Changes in social values influence behavioral patterns, as people tend to adopt the values established during their formative years (Manfredo et al., 2017). Social values emerge from societal expectations and serve as mechanisms for managing fluctuating individual preferences (Gloriani, 2013). Public accountants are often perceived to hold higher social value than other types of accountants (Al-Hafis, 2017). Prior research by Anica (2021), Dippa *et al* (2020), Ambari & Ramantha (2017), and Talamosandi & Wirakusuma (2017) has demonstrated that social values positively impact students' career aspirations in public accounting.

H<sub>2</sub>: Social values have a positive effect on interest in a career as a public accountant.

The Theory of Planned Behavior further explains that perceived behavioral control refers to an individual's assessment of the ease or difficulty associated with engaging in a particular behavior (Ajzen & Driver, 1991). This perception influences one's ability to navigate external circumstances and personal limitations. Behavioral control is based on an individual's belief about the factors that either facilitate or hinder their ability to perform a given action (Sativa, 2018). When students perceive that becoming a public accountant is an attainable goal, their motivation to pursue the profession increases (Dewi & Budiasih, 2017). Research conducted by Dewi & Budiasih (2017) and Sumaryono (2016) has found that behavioral control positively affects students' interest in pursuing a career as a public accountant.

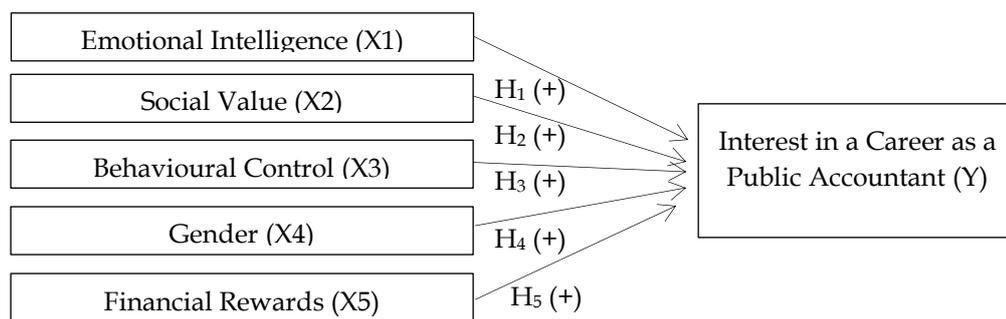
H<sub>3</sub>: Behavioral control has a positive effect on interest in a career as a public accountant.

The Hierarchy of Needs Theory proposes that human motivation is driven by five levels of needs, including self-actualization – the desire to achieve one's full potential and aspirations (Ardianto, 2014). Both men and women seek self-actualization, and gender equality is a fundamental human right that plays a critical role in societal stability, economic development, and public health (Shannon et al., 2019). Gender roles influence various aspects of life, including career decisions. When selecting a career, individuals consider multiple factors, including societal perceptions of gender-appropriate occupations. Some communities still hold the view that public accounting, a time-intensive profession, is less suitable for women, as they are expected to prioritize family responsibilities (Dary & Ilyas, 2017). However, career suitability is determined by an individual's capabilities rather than gender (Fauziah *et al.*, 2015). Studies by Aditya & Hasibuan (2020), Taftazani & Prastiwi (2020) and Ramdani & Zulaikha (2013) suggest that gender influences career interest in public accounting.

H<sub>4</sub>: Gender has a positive effect on interest in a career as a public accountant.

The Hierarchy of Needs Theory also highlights the importance of physiological needs, which encompass essential requirements such as food, shelter, and clothing (Ardianto, 2014). To fulfill these basic needs, individuals require financial compensation. Financial rewards refer to monetary compensation provided in exchange for professional services, labor, or expertise (Rahayu & Asmara Putra, 2019). Public accounting firms implement various compensation structures for their employees, and the earnings of public accountants are often tied to their client portfolios. Satisfied clients are more likely to retain the services of auditors and public accounting firms, thereby increasing the accountants' earnings (Al-Hafis, 2017). Previous research by Arthasari & Putra (2022), Rahayu & Asmara Putra (2019), and Widyanti & Saputra (2018) has demonstrated that financial rewards significantly influence students' interest in pursuing a career as a public accountant.

H<sub>5</sub>: Financial rewards have a positive effect on interest in a career as a public accountant.



**Picture 1. Research Conceptual Framework**

Source: Research Data, 2023

## METODE PENELITIAN

This study employs a quantitative research approach with an associative design. The research was conducted at the Faculty of Economics and Business, Udayana University. The independent variables examined in this study include emotional intelligence (X1), social values (X2), behavioral control (X3), gender (X4), and

financial rewards (X5), while the dependent variable (Y) is students' interest in pursuing a career as a public accountant. Data were collected using a 4-point Likert scale questionnaire, distributed via Google Forms through the WhatsApp application. The research instrument was tested for validity and reliability using SPSS (Statistical Program for Social Science) version 22.

The operational definitions of the study variables are as follows: Emotional intelligence is measured through indicators such as self-awareness, emotion regulation, self-motivation, empathy, and relationship management (Astarsari, 2018). Social values are assessed based on opportunities for social engagement, interaction with others, job satisfaction, and professional prestige (Yudistira, 2022). Behavioral control is evaluated through two components: control beliefs and the perceived power of control (Astarsari, 2018). Gender is measured by statements regarding gender-based rights and obligations in the workplace, promotion and ranking opportunities, and the limitations imposed by gender roles (Sativa, 2018). Financial rewards are assessed based on starting salary, salary growth rate, and pension benefits (Yudistira, 2022). Interest in a career as a public accountant is measured using indicators such as personal interest in the profession, situational interest, and attraction to its psychological characteristics (Sativa, 2018).

The study population consists of active undergraduate students from the Accounting Study Program at the Faculty of Economics and Business, Udayana University, specifically from the Class of 2019. The total population includes 255 students, comprising 65 male and 190 female students (Simak -NG UNUD, 2022). The sample size was determined using the Slovin formula, resulting in a minimum requirement of 156 respondents. The study employs a probability sampling method, specifically simple random sampling, to ensure equal representation. The data used in this research consist of quantified qualitative data, derived from respondents' questionnaire responses. Data sources include both primary data (questionnaire responses) and secondary data (books, journals, student enrollment data from Udayana University's Accounting Study Program, and Sectoral Risk Assessment (SRA) Accountant 2022 documents).

The analysis techniques applied in this study include descriptive statistics, classical assumption tests, and hypothesis testing. The following equation model is used to test the proposed hypotheses:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \beta_5X_5 + e \dots \dots \dots (1)$$

Where:

- Y = Career choice as a public accountant
- $\alpha$  = Constant
- b1, b2, b3, b4, b5 = Regression coefficient
- X1 = Emotional Intelligence
- X2 = Social Values
- X3 = Behavioural Control
- X4 = Gender
- X5 = Financial Rewards
- E = Error

## RESULTS AND DISCUSSION

Descriptive statistics are carried out to summarise the data collected. Descriptive statistics are carried out by calculating the mean, standard deviation, lowest and highest values of the questionnaire data obtained in each variable. The following table shows the results of descriptive statistical tests:

**Table 2 Descriptive Statistical Test Results**

Variable	N	Minimum	Maksimum	Mean	Std. Devition
Emotional Intelligence	156	32	52	43.622	4.084
Social Values	156	7	16	12.712	2.155
Behavioural Control	156	11	24	18.449	3.223
Gender	156	3	12	7.231	1.828
Financial Rewards	156	5	12	9.410	1.549
Interest in a Career as a Public Accountant	156	8	20	15.199	2.609

*Source:* Research Data, 2023

The emotional intelligence variable ranges from 32 to 52, with a mean of 43.62. This suggests that respondents predominantly provided affirmative responses to the questionnaire statements. The standard deviation for emotional intelligence is 4.084, which is lower than the mean, indicating that the data distribution is relatively uniform. The social value variable ranges from 7 to 16, with a mean of 12.71, suggesting that respondents generally agreed with the questionnaire statements. The standard deviation for social value is 2.155, which is lower than the mean, demonstrating an even distribution of responses.

The behavioral control variable ranges from 11 to 24, with a mean of 18.45, indicating that most respondents provided affirmative responses. The standard deviation is 3.223, which is lower than the mean, signifying that the data is evenly distributed. The gender variable has a range of 3 to 12, with a mean of 7.23, suggesting that respondents largely agreed with the questionnaire statements. The standard deviation for gender is 1.827, which is lower than the mean, indicating a uniform data distribution.

The financial rewards variable ranges from 5 to 12, with a mean of 9.41, reflecting that respondents predominantly provided affirmative responses. The standard deviation is 1.549, which is lower than the mean, indicating a balanced distribution of financial rewards data. The interest in a career as a public accountant variable ranges from 8 to 20, with a mean of 15.20, suggesting that respondents generally expressed agreement with the questionnaire statements. The standard deviation for this variable is 2.609, which is lower than the mean, demonstrating a uniform data distribution.

A normality test was conducted to determine whether the residuals of the regression model were symmetrically distributed. The Kolmogorov-Smirnov test was applied, and a significance value of 0.200 was obtained, which is higher than 0.05. This result indicates that the data follows a normal distribution. The multicollinearity test was performed to assess whether there were correlations among the independent variables. Ideally, a regression model should be free from multicollinearity. Multicollinearity is considered absent if the Variance Inflation Factor (VIF) is below 10 and tolerance exceeds 0.10. The results showed that

emotional intelligence had a tolerance of 0.588 (>0.10) and a VIF of 1.700 (<10); social value had a tolerance of 0.555 (>0.10) and a VIF of 1.802 (<10); behavioral control had a tolerance of 0.832 (>0.10) and a VIF of 1.203 (<10); gender had a tolerance of 0.968 (>0.10) and a VIF of 1.033 (<10); and financial rewards had a tolerance of 0.656 (>0.10) and a VIF of 1.524 (<10). These results confirm that the five independent variables in the regression model do not exhibit multicollinearity.

The heteroscedasticity test was conducted to determine whether the variance of residuals was consistent across observations. The regression model should ideally be free from heteroscedasticity. A significance value greater than 0.05 indicates that heteroscedasticity is not present. The test results showed that emotional intelligence had a significance value of 0.660, social value 0.720, behavioral control 0.815, gender 0.057, and financial rewards 0.930. These results confirm that the regression model does not exhibit heteroscedasticity.

The F-test was conducted to evaluate whether the independent variables – emotional intelligence, social values, behavioral control, gender, and financial rewards – simultaneously influence the dependent variable, interest in a career as a public accountant. The test produced a significance value of 0.000, which is lower than 0.05, indicating that the independent variables collectively have a significant effect on the dependent variable.

The coefficient of determination ( $R^2$ ) was calculated to measure the extent to which the independent variables explain variations in the dependent variable. The adjusted  $R^2$  value obtained was 0.519, indicating that emotional intelligence, social values, behavioral control, gender, and financial rewards collectively account for 51.9% of the variation in students' interest in pursuing a career as a public accountant at Udayana University. The remaining 48.1% is influenced by other factors not included in the model.

**Table 3 Multiple Linear Regression Analysis Results**

Variable	Unstandadized	t	Sig.
	Coefficients B		
(Constant)	-0.65	-0.40	0.968
Emotional Intelligence (X1)	0.101	2.185	0.030*
Social Values (X2)	0.624	6.894	0.000*
Behavioural Control (X3)	-0.032	-0.648	0.518
Gender (X4)	0.128	1.590	0.114
Financial Rewards (X5)	0.273	2.358	0.020*

F-count Value = 34.443

Significance F Value = 0.000

Adjusted R Square = 0.519

Description: Sig value with a sign (\*) is a hypothesis that has a positive effect

Source: Research Data, 2023

The results of the multiple linear regression analysis, the results of the multiple linear regression equation are as follows:

$$Y = -0.065 + 0.101X1 + 0.624X2 + 0.273X5 \dots \dots \dots (2)$$

The regression analysis indicates that emotional intelligence has a positive coefficient of 0.101, meaning that an increase in emotional intelligence (X1) leads to a 0.101-unit increase in students' interest in pursuing a career as a public accountant, assuming all other variables remain constant. The t-test results for the first hypothesis show a t-value of 2.185 and a significance value of 0.030, which is below the 0.05 threshold. Therefore, emotional intelligence has a significant positive effect on students' career aspirations in public accounting, confirming the acceptance of the first hypothesis. These findings align with the Theory of Planned Behavior, specifically the attitude component, which suggests that individuals engage in certain behaviors when they perceive them favorably. Emotional intelligence influences career decision-making among accounting students, with higher emotional intelligence leading to a stronger inclination toward a public accounting career. This outcome is consistent with previous studies by Astasari (2018), Sativa (2018), and Dewi & Budiasih (2017), which found a positive relationship between emotional intelligence and career interest in public accounting.

The regression coefficient for social value (X2) is 0.624, indicating that an increase in social value leads to a 0.624-unit rise in students' interest in becoming public accountants, holding other variables constant. The t-test results for the second hypothesis show a t-value of 6.894 and a significance value of 0.000, which is below 0.05. Thus, social values have a significant positive influence on students' career aspirations in public accounting, leading to the acceptance of the second hypothesis. This finding supports the Theory of Planned Behavior in terms of subjective norms, which suggest that individuals' behaviors are influenced by societal expectations and external social pressures. Students' career choices are shaped by societal perceptions of public accounting and the opportunities the profession offers for social interaction. The more positive the societal view of public accountants and the greater the networking opportunities, the higher the likelihood that students will pursue this career. These results are consistent with the findings of Anica (2021), Dippa et al (2020), Ambari & Ramantha (2017), and Talamosandi & Wirakusuma (2017), who reported a positive effect of social values on students' career interest in public accounting.

The t-test results for the third hypothesis show a t-value of -0.648 and a significance value of 0.518, which is above 0.05. This indicates that behavioral control does not significantly influence students' interest in becoming public accountants, leading to the rejection of the third hypothesis. These findings suggest that students' perception of the difficulty or ease of becoming a public accountant does not affect their career aspirations. This outcome aligns with research conducted by Dewanti (2021), Astasari (2018), and Lukman & Winata (2017), which found that the perceived difficulty of becoming a public accountant does not deter students from considering the profession. According to Dewanti (2021), students generally view the process of becoming a public accountant as challenging, which may explain why perceived behavioral control does not significantly shape career interest. However, this result contradicts the findings of Dewi & Budiasih (2017) and does not support the behavioral control component of the Theory of Planned Behavior, which suggests that perceived ease or difficulty influences an individual's decision to engage in a particular behavior.

The fourth hypothesis test results show a t-value of 1.590 and a significance value of 0.114, which exceeds 0.05. This suggests that gender does not significantly influence students' interest in a career as a public accountant, leading to the rejection of the fourth hypothesis. This finding indicates that gender roles and differences do not play a determining role in career aspirations among accounting students at Udayana University. Instead, it aligns with Maslow's Hierarchy of Needs Theory, particularly the concept of self-actualization, which emphasizes the importance of individuals fulfilling their potential based on personal aspirations rather than external constraints. This outcome is consistent with research by Cahya & Erawati (2020), Sativa (2018) and Zaid (2015), which also found that gender does not influence career interest in public accounting. The findings suggest that both men and women have equal opportunities to pursue careers in public accounting, and societal perceptions regarding gender-specific career roles no longer serve as a barrier to career selection (Zaid, 2015).

The regression analysis for financial rewards (X5) shows a positive coefficient of 0.273, indicating that an increase in financial rewards leads to a 0.273-unit increase in students' interest in a public accounting career, assuming all other factors remain constant. The t-test results for the fifth hypothesis yield a t-value of 2.358 and a significance value of 0.020, which is below 0.05. These findings indicate that financial rewards have a significant positive impact on students' career aspirations in public accounting, leading to the acceptance of the fifth hypothesis. This result supports Maslow's Hierarchy of Needs Theory, particularly the physiological needs component, which emphasizes the necessity of financial stability for fulfilling basic human needs. The findings suggest that financial compensation is a key consideration for students when deciding whether to pursue a career in public accounting. This conclusion is consistent with prior studies conducted by Arthasari & Putra (2022), Rahayu & Asmara Putra (2019), and Widyanti & Saputra (2018), all of which found a positive relationship between financial rewards and students' interest in becoming public accountants.

## CONCLUSIONS

The findings of this study indicate that emotional intelligence, social values, and financial rewards have a significant positive effect on students' interest in pursuing a career as a public accountant. This suggests that individuals with higher emotional intelligence, greater societal recognition of the accounting profession, and attractive financial incentives are more likely to aspire to a career in public accounting. In contrast, behavioral control and gender do not have a significant influence on career interest in public accounting. These results imply that the perceived difficulty or ease of becoming a public accountant does not impact students' career aspirations. Additionally, gender differences do not play a determining role in career selection within the field of public accounting, indicating that both men and women have equal opportunities in this profession. Based on these findings, it is recommended that government institutions and educational organizations, particularly the Faculty of Economics and Business at Udayana University, enhance their support systems, provide better facilities, and foster collaboration to cultivate students' professional interests and expand their

networking opportunities. These initiatives can help students prepare for a career in public accounting by equipping them with the necessary knowledge, skills, and connections. Students are also encouraged to actively develop their professional interests, strengthen their networks, and carefully plan for the financial requirements associated with pursuing a public accounting career.

This study has certain limitations, particularly in terms of the research variables and population. Future research should consider expanding the sample size and incorporating additional independent variables to provide a more comprehensive analysis. The coefficient of determination in this study indicates that 48.1% of the variation in career interest is influenced by factors beyond those examined, highlighting the need for further exploration of additional determinants that may impact students' aspirations in public accounting.

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