

The Effect of *MBKM Mandiri* Internship Program, Career Motivation, and Level of Accounting Understanding on Accounting Students' Interest in Becoming Public Accountants

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ABSTRACT: The rapid development in all fields requires society to create professional public accountants who are skilled and ready to work in the field. The purpose of this study was to obtain empirical evidence regarding the effect of the MBKM Mandiri internship program, career motivation, and the level of accounting understanding on students' interest in becoming public accountants. This research was conducted at the Faculty of Economy and Business, Udayana University with a survey method using a questionnaire. Samples were taken using the non-probability sampling method with a total of 165 respondents. The data analysis technique used is multiple linear regression. This study found that the MBKM Mandiri internship program and career motivation have a positive effect on accounting students' interest in becoming public accountants. The better the MBKM Mandiri internship program, the higher the interest of accounting students in becoming public accountants. The stronger the student's career motivation, the higher the interest in accounting students to become public accountants. Meanwhile, the level of accounting understanding does not affect accounting students' interest in becoming a public accountant, which means that even though students have a good understanding of accounting, this does not influence students' interest in becoming a public accountant. This research implies that students, universities and the government should pay more attention to the implementation of MBKM curriculum and programs so that Bachelor of Accounting graduates match the expected graduate profile, and increase their interest in becoming a public accountant.

KEYWORDS: *MBKM Mandiri Internship Program, Career Motivation, Accounting Understanding, Interest in Career Choice.*

I. INTRODUCTION

One of the professionals that Indonesia currently needs is public accountants. Iman Rachman as President Director of the Indonesian Stock Exchange said at the General Meeting of Shareholders that as of May 2023, the number of new companies registered on the IDX was 40 companies, with a total of 864 companies registered. The rapid growth of the industry has caused many companies to need public accountants to audit financial reports. According to data from the Indonesian Institute of Public Accountants (IAPI), the number of public accountants in Indonesia in 2022 will only be around 1,442 people. Based on data from the Financial Professional Development Center (PPPK), Ministry of Finance, it is known that as of December 12 2023, the number of active public accountants was 1,546 people. This figure is still very small, while currently Indonesia has a need for professional accountants of up to 452,000 people (Ministry of Communication and Information, 2022). The increase in the number of public accountants in Indonesia is considered very small considering that the Bachelor of Accounting study program is ranked first in the study program with the most graduates in 2022, namely 98,439 students (PDDiktiKemendikbud, 2022).

The large number of accounting graduates who are not comparable to the number of public accountants has raised concerns in the world of accounting education. This shows that there is very little interest in accounting students to become public accountants. Student interest in becoming a public accountant is defined as the level of interest and desire that students have in pursuing a career as a public accountant after completing their accounting education (Mulyadi and Soepriyanto, 2018). According to research by Simons and Enzmann (2019), factors such as wrong perceptions of the public accounting profession, lack of opportunities for career development, and the complexity of the professional certification process can be the cause of students' low interest in becoming public accountants. Additionally, changing trends in industry and technology are also influencing the career preferences of accounting graduates, with many students becoming more interested in new fields such as data analysis and corporate finance.

Society expects that universities can educate the younger generation and contribute to their self-development by achieving scientific knowledge and intellectual knowledge through a sustainable curriculum that will give them a competitive advantage in the job market. Developing such a curriculum is only possible with a transdisciplinary approach (Tasdemir and Gazo, 2020). Seeing problems related to the relevance of undergraduate graduates and the curriculum implemented in Indonesia, Nadiem Makarim as Minister of Education, Culture, Research and Technology (Mendikbudristek) initiated the Merdeka Curriculum with his program, namely the *Merdeka BelajarKampus Merdeka (MBKM)* program.

The MBKM program is designed so that students can become more critical, independent, and creative in solving problems (Rochana et al., 2021). The main focus of this program is to encourage students to have learning experiences outside campus so that graduates can work according to the graduate profile expected by each university. In this case, there are 8 (eight) MBKM programs offered, one of which is an internship program that collaborates with several companies, non-profit organizations, government institutions, and start-ups.

The MBKM program provides a great opportunity for students majoring in accounting in particular to be able to find out more details about work in the real world of accounting, one of which is the details of work as a public accountant. Before the MBKM program existed, the number of graduate students from the Bachelor of Accounting study program, Faculty of Economics and Business, Udayana University who matched the graduate profile based on data from the tracer study for the 2022/2023 period was around 40.91%. As many as 24.74% worked as financial accounting staff or assistants, 8.08% as assistant auditors, 4.04% as tax staff, 2.02% as lecturers, 1.01% as management accounting assistants, 0.51% became research assistants, 0.51% became entrepreneurs, while the remaining 59.09% work outside the graduate profile. The number of Bachelor of Accounting graduates who match the graduate profile is still relatively small, this is a warning for accounting education to increase its attention to accounting students so that they can match the expected graduate profile.

Apart from the experience of participating in an internship in the MBKM Mandiri program, career motivation is also an important factor for accounting students in choosing a career as a public accountant. Career is something that comes from a person to carry out a business that can improve performance and have an impact on a better level (Permana and Suartana, 2018). Motivation is a factor for someone to do something and believe in an existing perception (Suniantara and Dewi, 2021). Becoming a public accountant is one of the best choices for accounting students in choosing a career. This is in line with research conducted by Effendi et al. (2021) and Suseno (2018) who state that the motivation that a person gets in looking at the accounting profession, especially in view of salary or wages, promotions that may be obtained, understanding of the working conditions of the public accounting profession and working relationships with other professions can influence a student's interest. accounting in choosing a career as a public accountant.

Apart from the MBKM Mandiri internship program and career motivation, the level of accounting understanding is also a consideration for accounting students in choosing a profession. Understanding accounting is defined as how individuals can understand and comprehend what they have learned related to accounting (Jelantik and Dewi, 2023). Each person's level of understanding will have an impact on the enthusiasm and drive that consciously or unconsciously develops within them to carry out an action that brings the individual to their life goal. In this case, understanding related to accounting while being an undergraduate accounting student can influence students' encouragement to pursue the profession as a public accountant.

The Theory of Planned Behavior (TPB) explains that attitude towards behavior is a person's belief in the results of a behavior that forms a view, positive or negative attitude towards an object, person or event that determines tendencies in behavior (Ajzen, 1991). A person will act to carry out a behavior if the behavior brings positive consequences, and vice versa (Darmiti and Ratnadi, 2022). There are three things that can influence individual behavior according to TPB theory, namely attitudes towards behavior, subjective norms, and perceived behavioral control. This theory is very suitable to explain the reasons why students take part in the MBKM Mandiri internship program and carry out an in-depth understanding of the lecture material they study in an effort to achieve their desire to become a public accountant. Students consider the goals they want to achieve and possible behaviors to carry out in achieving these goals.

Apart from the Theory of Planned Behavior (TPB), the Motivation Theory developed by Maslow (1970) states that human needs are tiered. There are five levels of needs in each individual, namely physiological; safety and security (safety and security); social needs (belongingness, social and love); appreciation (esteem); self-actualization (self-actualization). Maslow's Motivation Theory will provide an explanation of the motivation that underlies a person to act at different levels from that person's needs (Permana and Suartana, 2018). Through this theory, it is explained that humans need to fulfill social, esteem and self-actualization needs, one of which is by having a decent job. Therefore, the motivation for a good career by becoming a public accountant is interesting to research.

This research was conducted to determine the influence of the MBKM Mandiri Internship program, Career Motivation, and Accounting Understanding Level on the Interest of Accounting Study Program Students, especially at the Faculty of Economics and Business, Udayana University, to work as public accountants. According to research conducted by Alawi et al. (2022) MBKM achievements in several universities are currently good so that they can motivate students to improve their work skills. However, in research by Muliasari and Andayani (2023), it was said that internship experience had no effect on accounting students' interest in becoming public accountants.

Rahayu and Putra (2019) conducted research related to the Influence of Motivation, Financial Rewards, Professional Training, Job Market Considerations, Environment on Public Accountant Careers and obtained the results that career motivation had a positive effect on choosing a career as a public accountant. Based on research by Siregar and Siregar (2020), the level of understanding of accounting influences the choice of career as a public accountant. However, according to research by Soleha (2023), the level of accounting understanding does not have a positive and significant effect on interest in a career as a public accountant.

II. HYPOTHESES DEVELOPMENT

The internship program is a form of experiential learning that integrates knowledge and theory learned in the classroom with practical application and skill development in a professional environment (Galbraith and Mondal, 2020). The independent MBKM internship program is a program that allows students to work in companies following their field of study to develop their professional skills.

In the Theory of Planned Behavior (TPB), it is explained that a person has the intention to act due to attitudes, subjective norms, and perceived behavioral control. A student will take part in an independent MBKM internship program because it is considered that it can provide positive consequences in a career in the field of public accounting, is supported by people closest to him, and there are minimal obstacles in carrying out the MBKM internship program. A student who undergoes the independent MBKM internship program well will gain professional skills in the field of accounting, deeper practice of accounting knowledge, and an understanding of the accounting or public accountant profession. So, the better the independent MBKM internship program that students undertake, the higher the student's interest in pursuing a career as a public accountant.

According to research conducted by Amelia (2021), internship experience generally has a significant effect on students' readiness to work in Sharia banks. This means that the influence of practical internship experience on students' readiness for work is high. Furthermore, research by Seviona and Putri (2023) concluded that the implementation of the MBKM Internship Program influenced students' interest in choosing a career as a company accountant. Other research was conducted by Ismiarif et al. (2023) who concluded that the internship experience partially had a positive but not significant effect on students' career interests. According to research by Anjum (2020), it is said that internship programs have an impact on students' professional growth and skills which influence personal development, skills, and abilities. According to research conducted by Albu et al. (2016), Bawica (2021), Galbraith and Mondal (2020), Karakiraz et al. (2021), internship programs are generally considered to be very effective and have a positive impact on the development of work skills and attitudes towards future careers. However, several studies show that internship programs have a negative effect on students' interest in becoming public accountants. Like research conducted by Muliasari and Andayani (2023) and Susanto et al. (2021).

H₁: The MBKM Mandiri internship program has a positive effect on accounting students' interest in becoming public accountants.

Career motivation refers to the type, direction, strength, and maintenance of the energy a person expends to obtain certainty regarding a job (Kim, 2020). Someone with high career motivation tends to show high creativity in finding solutions to the problems they face (Sari et al., 2021). The Theory of Planned Behavior (TPB) emphasizes that a person behaves based on the beliefs, attitudes, subjective norms, and behavioral control they have regarding that behavior. A student will increase their motivation to pursue a career as a public accountant because this will have a positive impact on future career outcomes. Apart from that, having full support from family, friends, and people around you in choosing a career as a public accountant will also increase student career motivation. Peer support such as providing motivation can provide positive meaning or be useful for students in achieving the career they want (Hendayani and Abdullah, 2018). Students who believe that they can pursue a career as a public accountant will be more motivated to do so. Students who have high career motivation will try to reach a certain career level. So, the higher the student's career motivation, the higher the student's interest in becoming a public accountant.

Apart from TPB, Motivation Theory by Abraham Maslow explains that a person tends to be motivated to do something because there are levels of needs that must be met such as physiological, security, social, esteem and self-actualization needs. Students will be motivated to become public accountants because of the need to meet daily needs, feel financially and emotionally secure, socialize with colleagues, receive appreciation

for the efforts made, and the need to express their abilities. Seeing the importance of this level of need can influence students' interest in choosing a career as a public accountant (Nurmayasari, 2016). The results of research conducted by Astuti and Aji (2021), Beoang and Nursanita (2020), Febrianti (2020), Oktavia and Fajarudin (2023), Paramita and Sari (2019), Rahayu and Putra (2019), Ulfah et al. (2019), Warsitasari and Astika (2017), show that career motivation has a positive effect in increasing a person's interest in becoming a public accountant. This is because career motivation will encourage someone to gain career excellence, improve skills and produce high quality results. This is different from research conducted by Nuggrahini et al. (2022), which shows the results that career motivation has no effect on a person's career interest. Furthermore, according to research by Nurhalisa and Yuniarta (2020), motivation only partially influences career choice as a public accountant.

H₂: Career motivation has a positive effect on accounting students' interest in becoming public accountants

The level of accounting understanding is the main measure for assessing the success of accounting learning (Nuris and Handayani, 2021). Through the level of accounting understanding, it can be seen how sufficient accounting knowledge a prospective accountant has to be able to carry out the role of the accounting profession in the real world of work (Renaldi et al., 2021). Theory of Planned Behavior (TPB) is the intention that arises from a person to behave and this intention is caused by internal and external factors. A student tends to understand accounting learning during lectures because it will make a positive contribution to a career in the same professional line. Apart from that, support from family, friends and lecturers during lectures will also encourage students to understand accounting better. With help from the surrounding environment, there will also be fewer obstacles in understanding accounting. Someone with a good level of understanding of accounting will tend to be interested in a career in accounting as well. Therefore, the better the student's level of accounting understanding, the higher the student's interest in becoming a public accountant.

According to research conducted by Siregar and Siregar (2020), Candra and Rahmi (2022), Devianti (2023), Hutagalung and Sudjiman (2022), Meilinawati and Yuliati (2023), Tirta and Asmeri (2020), the level of understanding of career choices as a public accountant. When students understand accounting well and their career development as a public accountant is also good, many students will choose a career as a public accountant. Research conducted by Puspitasari et al. (2020) and Pertiwi (2021) concluded that accounting knowledge partially has a positive effect on interest in a career in the field of public accounting. Research by Soleha (2023) and Santoso (2022) concluded that the level of understanding of accounting does not have a positive and significant effect on interest in a career as a public accountant.

H₃: The level of accounting understanding has a positive effect on accounting students' interest in becoming public accountants

III. RESEARCH METHOD

This research was conducted at the Faculty of Economics and Business, Udayana University (FEB Unud). The reason for choosing this location is because FEB Unud is one of the educational institutions that organizes the Strata 1 program in accounting and the MBKM Mandiri internship program as a graduation requirement. The operational definitions of variables are explained in the table as follows:

Table 1. Summary of Variable Operational Definitions

| Variable | Indicator | Scale | Number of Statements |
|--|--|---------------------|----------------------|
| Interest of Accounting Students to become Public Accountants (Y) | 1. Personal interest in becoming a public accountant 2. Situational interest in becoming a public accountant 3. Interest in psychological characteristics for a career as a public accountant | Likert (4 point) | 6 |
| MBKM Mandiri Internship Program (X ₁) | 1. Duration of internship practice 2. Education and human resource development 3. Consolidation and maturation of learning outcomes 4. Skills at work 5. Formation of attitudes when working | Likert (4 point) | 10 |
| Career Motivation (X ₂) | 1. Increase promotional opportunities 2. Able to complete the workload and excel at work 3. Get professional treatment from superiors, colleagues and subordinates in the work environment | Likert (4 point) | 6 |

| | | | |
|---|---|------------------|----|
| | 4. A sense of professionalism and pride in the accounting profession as well as a sense of job responsibility 5. Expand access and networks with the world of work | | |
| Level of Accounting Understanding (X_3) | The scores obtained by students from 18 accounting courses in the accounting study program at Udayana University | Likert (4 point) | 18 |

The population in this study were all active students of the Bachelor of Accounting program class of 2020 at the Faculty of Economics and Business, Udayana University. Based on the data obtained, the number of active students in the Bachelor of Accounting program class of 2020 at the Faculty of Economics and Business, Udayana University is 280 students. The reason the researchers used this population was because the students were at the end of their studies and were required to take part in the MBKM program as a graduation requirement, so they had an understanding of the variables used by the researchers.

The sample used in this research was a non-probability sampling method using a purposive sampling technique. The purposive sampling method is a method of determining samples based on certain criteria which are considered to represent the object to be studied (relevant) in accordance with the research objectives. These criteria are active students of the Bachelor of Accounting study program class of 2020 who take part in the independent MBKM internship program in the odd and even semesters of the 2022/2023 academic year and also students who have passed classes in 18 mandatory accounting courses based on the academic guidebook for the accounting study program, Faculty of Economics and Business, University Udayana in 2021.

Based on the Slovin formula, the sample size is obtained as follows:

$$n = \frac{280}{1 + 280(0,05)^2}$$

$$n = \frac{280}{1,7} = 164,70 \text{ rounded to } 165$$

By using the Slovin formula, the number of samples that will be used as respondents in this research is 165 students. The data collection method used in this research is a survey method in the form of distributing questionnaires. This research uses a survey method by distributing questionnaires which is carried out by distributing questionnaires online via Google Form. Questionnaire statements are measured on a Likert scale of 1 to 4. The data analysis technique in this research is multiple linear regression analysis.

IV. RESULTS AND DISCUSSION

Based on the results of the research conducted, it can be seen that the description of the characteristics of respondents according to the required sample includes two aspects, namely gender, the time of the Mandiri MBKM internship, and the location of the Mandiri MBKM internship which can be seen in Table 2 as follows.

Table 2. Results of Respondent Characteristics Test

| No | Characteristics | Classification | Total | Percentage |
|--------------|---------------------------------------|----------------------------|-------|------------|
| 1 | Gender | Male | 37 | 22,4% |
| | | Female | 128 | 77,6% |
| | | Total | 165 | 100% |
| 2 | Internship Implementation Time | Odd semester | 23 | 13,9% |
| | | Even semester | 142 | 86,1% |
| | | Total | 165 | 100% |
| 3 | Location of Internship Implementation | Public Accountant Firm | 36 | 21,8% |
| | | Tax Consultant Office | 29 | 17,6% |
| | | Accounting Services Office | 4 | 2,4% |
| | | Government | 58 | 35,2% |
| | | Banking | 13 | 7,9% |
| | | Pawnshop | 8 | 4,8% |
| | | Private Company | 17 | 10,3% |
| Total | 165 | 100% | | |

Source: Primary data processed, 2024

Multiple linear regression analysis was used to test the existing hypothesis, namely to see the influence of the independent MBKM internship program, career motivation, and level of accounting understanding on accounting students' interest in becoming public accountants. The results of the multiple linear regression test are shown in Table 3 as follows.

Table 3. Multiple Linear Regression Analysis Test Results

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|-----------------------------|------------|---------------------------|--------|-------|
| | B | Std. Error | Beta | | |
| Constant | -0,980 | 3,002 | | -0,326 | 0,745 |
| MBKM Mandiri Internship Program (X ₁) | 0,115 | 0,041 | 0,137 | 2,779 | 0,006 |
| Career Motivation (X ₂) | 0,750 | 0,048 | 0,753 | 15,525 | 0,000 |
| Level of Accounting Understanding (X ₃) | 0,028 | 0,045 | 0,030 | 0,636 | 0,526 |

R = 0,814
R Square = 0,663
Adjusted R Square = 0,657
F-calculated Value = 105,647
F Significance Value = 0,000

Source: Primary data processed, 2024

Based on Table 3, the multiple linear regression equation can be written as follows:

$$Y = -0,980 + 0,115X_1 + 0,750X_2 + 0,028X_3 + e$$

The results of the F test are presented in Table 3, The F-calculated value is 105.647 with a significance value of 0.000 which is less than 0.05. This means that the variables of the independent MBKM internship program, career motivation, and the level of understanding of accounting on accounting students' interest in becoming public accountants have a simultaneous effect. This statement means that the model used in this research is worth testing.

Based on Table 3, the coefficient of determination (Adjusted R²) value is 0.657 or 65.7 percent. This means that accounting students' interest in becoming public accountants can be influenced by 65.7 percent by the variables of the independent MBKM internship program, career motivation, and level of understanding of accounting. Meanwhile, the remaining 34.3 percent is explained by other variables not included in the research model.

Hypothesis testing (t test) is used to show how far the influence of an independent variable individually or partially is in explaining variations in the dependent variable (Ghozali, 2016:98). This can be seen from the significance value produced with a significance level of 0.05. If the significance value is <0.05 then the independent variable is able to influence the dependent variable and H₀ is rejected. Conversely, if the significance value is > 0.05 then the independent variable is proven to have no effect on the dependent variable, meaning that H₀ is accepted. Based on Table 3, the t test results for each variable are explained as follows.

The Effect of the MBKM Mandiri Internship Program on Accounting Students' Interest in Becoming Public Accountants

The test results in Table 3 show that the independent MBKM internship program has a significance value of 0.006 < 0.05, which indicates that H₀ is rejected and H₁ is accepted. These results mean that the independent MBKM internship program has a positive effect on accounting students' interest in becoming public accountants. The independent MBKM internship program is a program that gives students work experience in their field outside of lectures. By participating in an internship program, students will have more knowledge regarding the abilities needed to do a job, which is expected to help them in determining their future career (Galbraith and Mondal, 2020). The internship program also provides an opportunity for students to see a picture of the world of work and can learn to adapt to the real job of a public accountant (Dalimunthe et al, 2023). Implementation of the MBKM program can provide students with more knowledge in terms of both hard skills and soft skills, thus having a positive impact on students' knowledge in choosing a career as an accountant (Seviona and Putri, 2023). With students' persistence in carrying out the internship program, students gain practical accounting knowledge that is used in the world of work. This knowledge will be very useful for students in their future careers as public accountants.

The results of this research are in line with the Theory of Planned Behavior (TPB) (Ajzen, 1991) which states that a person tends to carry out a certain action or behavior based on attitudes towards behavior, subjective norms and perceived behavioral control. Based on attitudes towards behavior, students think that participating in the independent MBKM internship program can make a positive contribution to professional skills and attitudes that will make it easier for them to work as public accountants in the future. According to research by Siregar et al. (2024), students who undergo internships experience increased practical skills including interpersonal communication, time management, and problem solving which can be useful for work in the future. Furthermore, the existence of social support also influences students' desire to develop their careers through internship activities (Faranazila and Yurnalis, 2024). The belief that students can undergo an internship program well gives encouragement to students that they can work well and with minimal obstacles in the future. So that when students take part in the independent MBKM internship program well, students' interest in working in their field, especially becoming a public accountant, will increase.

The results of this research are in line with research conducted by Seviona and Putri (2023) and Dalimunthe et al. (2023), which states that internship programs have a positive effect on students' interest in becoming public accountants. This proves that the implementation of the MBKM internship program in the future can influence students' interest and knowledge in choosing a career as a company accountant. Likewise, research by Karakiraz et al. (2021) and Bawica (2021) found that students who underwent an internship program according to their career plan tended to continue their careers in the same or similar sectors. Therefore, it can be concluded that the better the independent MBKM internship program, the higher the interest of accounting students in becoming public accountants.

The Effect of Career Motivation on Accounting Students' Interest in Becoming Public Accountants

The second hypothesis states that career motivation has a positive effect on accounting students' interest in becoming public accountants. The test results in Table 3 show that career motivation has a significance value of $0.000 < 0.05$, which indicates that H0 is rejected and H1 is accepted. These results mean that career motivation has a positive effect on accounting students' interest in becoming public accountants.

Career motivation will encourage students to develop their abilities and qualities in order to achieve their desired career. Therefore, students with high career motivation tend to have a high enthusiasm for learning and a high enthusiasm for work so that they can later achieve a good career level, receive promotions, and also be able to take responsibility for the work they are given. This is in line with research by Rahayu and Putra (2019) which states that accounting students who choose the public accounting profession hope that the career choices currently available can make them a professional in their field so that what they want will be achieved according to their expectations. Strong career motivation can be an important factor in considering the job market because when individuals have high motivation in achieving career goals, then individuals tend to consider the job market related to their aspirations (Ramadani et al., 2023).

The results of this research support the Theory of Planned Behavior (TPB), when students have a positive attitude towards the public accounting profession, students tend to be interested in pursuing a career in that field. Furthermore, support from family and colleagues to become a public accountant is also one of the supports for student motivation. Based on research by Hijriah and Rusmita (2023), students are motivated to become accountants because of the perception of family and colleagues who consider the accounting profession to be honorable and prestigious. Belief that students have the skills and resources necessary to succeed as public accountants can also increase their self-confidence.

The results of this research also support the assumptions of Abraham Maslow's Motivation Theory which states that a person's motivation can be driven by the desire to fulfill daily needs and feelings of security both financially and emotionally. Financial rewards are one of a person's considerations in choosing a job in order to fulfill their daily needs (Juliasih and Mimba, 2024). The need for social needs such as expanding networks with clients or co-workers, the need for awards related to reputation and achievement, and the need for self-actualization related to completing work that matches the person's potential are also supporting factors for students wanting to become a public accountant.

These results are also supported by research conducted by Astuti and Aji (2021) and Rahayu and Putra (2019) which states that students think that becoming a public accountant can develop their personal competencies in order to get a better career position than other careers. Research by Ulfah et al. (2019) and Warsitasari and Astika (2017) also support research by Astuti and Aji (2021) and Rahayu and Putra (2019) which shows the results that career motivation has a positive effect on accounting students' interest in becoming public accountants. By having career motivation in a person, he can motivate himself to become a professional in his field so that the desired career will be achieved according to his hopes.

The Effect of Accounting Understanding Level on Accounting Students' Interest in Becoming Public Accountants

The third hypothesis states that the level of accounting understanding has a positive effect on accounting students' interest in becoming public accountants. The test results in Table 3 show that the level of accounting understanding has a significance value of $0.526 > 0.05$, which indicates that H_0 is accepted and H_1 is rejected. This result means that the level of accounting understanding has no effect on accounting students' interest in becoming public accountants.

The findings of this research are in contrast to the Theory of Planned Behavior (TPB) which reveals that understanding accounting will influence the intention to choose a career as a public accountant because of support from the surrounding environment and positive consequences in the future. This is because even though students have a good understanding of accounting, when students are not confident in their own abilities, they tend to give up their intention to become public accountants. Self-efficacy, which means belief in one's own abilities, is a factor that influences accounting students' interest in the public accounting profession (Febriansyah and Wibisono, 2022). The results of this research can be linked to the learning experience factor in Social Cognitive Career Theory (SCCT) (Lent et al., 1994). This theory explains three interrelated aspects in the career development process, namely learning experience, self-efficacy, and outcome expectations. SCCT explains that the intention to choose a career is first influenced by self-efficacy or belief in one's own abilities. Even though students have a good understanding of accounting, students are still not confident in their ability to accept high work pressure and long working hours, especially during the peak audit season when working as a public accountant (Amelia & Banjarnahor, 2023).

Even though accounting students get good grades in accounting courses, in reality becoming a public accountant is also quite difficult both in terms of professional certification, recruitment and work pressure (Santoso, 2020). These difficulties can influence students' interest in choosing a career as a public accountant. This is in line with research conducted by Safitri and Srimindarti (2022) which states that currently accounting graduate students still have little interest in becoming public accountants because the professional certification process is quite long and costs a lot of money. The results of this research are in line with research conducted by Soleha (2023) which states that even though students have high accounting knowledge, this will not necessarily increase students' interest in a career as a public accountant. Likewise, research by Santoso (2022) and Afdatil et al. (2021) which shows the results that accounting knowledge has no effect on students' interest in choosing a career as a public accountant.

V. CONCLUSION

Through this research, empirical evidence was obtained regarding the relationship between the theory of planned behavior (TPB), which views that a person behaves in a certain way because of the individual's intention to behave. The results of this research are in line with the TPB, namely that a student decides to participate in the independent MBKM internship program, is motivated to pursue a career as a public accountant, and deepens their understanding of accounting based on their beliefs about ethics and the hope that this action will provide positive results, supported by other people. people around him, and feel that he is capable of doing this, so that his goal of becoming a public accountant can be achieved. However, students are less interested in becoming a public accountant because they are not confident in their own ability to become a public accountant which is supported by the learning experience factor in Social Cognitive Career Theory (SCCT).

For further research, it is recommended to consider expanding the sample by adding samples from younger generations and from other universities so that research can be compared. Apart from that, further research is recommended to add other variables such as self-efficacy and perceptions about the public accounting profession which are predicted to influence accounting students' interest in becoming public accountants.

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