

ACCOUNTING STUDENTS' MOTIVATION for CHOOSING CAREERS as FORENSIC ACCOUNTANTS

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ABSTRACT

This study aimed to investigate the internal and external factors that motivate accounting students to have a career as forensic accountants using Behavioral career decisions theory. Otherwise, this study analyses the motivation differences between students of public universities and private university students. This study used a survey method by providing a questionnaire. The population in this study were active undergraduate accounting students at Jenderal Sudirman University, Muhammadiyah University of Purwokerto, and Wijayakusuma University. The respondents were 95, and data were analyzed using SPSS.

The results show that internal and external motivation positively and significantly affect forensic accountants' career selection. There is no difference in motivation for choosing a forensic accountant career between accounting students in public universities and private universities in Banyumas Residency. The study results show achievements, recognition of appreciation, salary rewards and individual environmental conditions as motivational factors. With its unique characteristics as a particular field in accounting studies, forensics is one of the essential sciences in accounting. Therefore, accounting educators and academics can consider preparing a suitable forensic course syllabus or curriculum for the undergraduate programme.

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INTRODUCTION

A person makes career decisions because involved in various behaviours that lead to a career (Mitchell & Krumboltz, 1987). Students majoring in accounting think about the advantages and disadvantages of choosing a career in the future. Unfortunately, the current curriculum's readiness is insufficient to meet the needs of forensic accounting in Indonesia (Yudhiyati, 2020). Meanwhile, academics support teaching forensic accounting as a separate subject, although they agree that it should be combined with other courses (Putra, 2018). As for practitioners who prefer to include the topic of forensic accounting in other courses (Sugianto & Jiantari, 2014). In this case, previous research explains that there is still confusion regarding the forensic accounting curriculum policy for each university in Indonesia. The university curriculum, especially the accounting study program, in meeting the needs of the forensic accountant profession, is considered to have no readiness.

This study focused on internal factors: achievement, professional recognition (appreciation), and reward (salary) as motivation to have a career as a forensic accountant in Banyumas Residency. Mitchell & Krumboltz (1987) stated that internal factors influencing one's career decision-making are genetic factors, learning factors, and the ability to deal with tasks or problems. Moreover, this study explained external factors such as work environment, labour market and relatives' interest, inspiring accounting students to choose careers as forensic accountants. Jobs with a more labour market will be in greater demand than jobs with a small job market and work environment. The work environment is influenced by several factors that

affect the work situation, namely the nature of work (routine, attractive, and overtime hours), competition between employees, and work pressure (Andersen & Charivari, 2012). The job opportunities or job market considerations of choice of profession impact career choices for accounting students. The more labour required, the greater the market considerations.

Third, this study identifies motivation differences between accounting students of public and private universities for choosing a Career as a forensic accountant. Krumboltz (1987) explains that public and private students are considered to have the same duties, obligations, and roles as students. However, the process of new admissions students at Public and private universities are very different. State universities have a rigorous process for selecting new students, going through several entrance exams and conditions. However, some students admitted to state universities do not undergo the selection process. In addition, some private universities (Haskara & Rohman, 2010) are also more concerned with financial capabilities.

This study presents a new insight into identification motivation as internal and external factors influence the career choice as forensic accountants for accounting students, both at public and private universities in Banyumas Residency. It is expected that it will be one of the considerations for the educator to design a curriculum as a compulsory inclusion of forensic accounting as a course at the university. Therefore, accounting educators and academics can consider preparing a suitable forensic course syllabus or curriculum for the undergraduate programme. Some accounting students in private universities hoped that there would be separate forensic courses as a reference in choosing a career as a forensic accountant.

Hypothesis Development

Krumboltz 's Behavioral Career Decision-making Theory

Krumboltz et al. (1976) developed the Behavioral Career Decision-making theory. Krumboltz continued this theory until 1994 and stated that social learning theory in decision-making career choices results from the general development of Bandura's social learning behaviour. According to this theory, a person's personality and behaviour arise from a unique learning experience. This learning experience involves interaction between positive cognitive analysis and negatively reinforcing events (Mitchell & Krumboltz, 1987).

Krumboltz et al. define factors influencing positive cognitive learning experiences as innate attributes and abilities, such as race, gender, skills, intellect, and behaviour. Second, the social environment, such as social life, individual experience in work, training, social policies and work experience from others. Third, past learning experiences are related to associational learning experiences in which individuals observe the relationship between events and can predict all possibilities. Then, the application learning experience is when individuals can apply directly with observable results in the environment. Moreover fourth, the skills in task approach are related to individual skills in carrying out new tasks through actual experiences such as problem-solving, skills, work habits, mental sets, emotional responses, and cognitive processes.

Krumboltz (1994) proposed that people will accept a job if: 1) They have been successful at a task they believe in as the member's performance in the job was. 2) They have observed a meaningful model that has been strengthened for the activities carried out by working members. 3) The relative emphasis on friends is helpful to them. Moreover, 4) they also observe their positive words and images. Meanwhile, as opposite propositions are: 1) They fail at tasks they believe can be the same as tasks performed by people on the job. 2) They have observed that the model has meaning for those punished or ignored in carrying out activities at work. 3) They have observed friends who are not profitable for him and have been influenced by words and images associated with his work.

Forensic Accounting Profession and Forensic Accounting Education

Forensic accounting is one of the increasingly popular topics in many countries related to

overcoming financial fraud (Sari et al., 2022; Yusof et al., 2007). Forensic accounting is a science of accounting compatible with the law (Singleton & Singleton, 2011). So, this forensic accounting is a manifestation of the use of accounting science for legal purposes. A forensic accountant is also referred to as a forensic auditor or an investigative auditor. However, auditors are deemed not sufficiently helpful in dealing with this fraud (Smith, 2012). Forensic accountants provide professional scepticism and analytical skills to look beyond the numbers presented to investigate and discover the true intentions of transactions. Conversely, the audit focuses on determining whether the company's financial statements are presented relatively without material misstatement (Warshavsky, 2012).

Students in university need to be introduced to the basics of forensic accounting to prepare potential Indonesian forensic audit practitioners to eradicate fraud and corruption in the future. Audit-related knowledge and expertise in forensics in depth are not widely taught in universities in Indonesia at this time. The application of forensic accounting education is seen as an essential attribute to increase awareness of the importance of eradicating fraud in the eyes of the public and students. Forensic accounting applies technology and science in accounting, finance, management, and crime to investigate and find evidence of illegal acts, fraud, or other financial disputes (Rezaee et al., 2014). Forensic accounting can be performed if an auditor has suspicions of deliberate irregularities and misstatements in the financial statements (Italia, 2012). With its unique characteristics as a particular field in accounting studies, forensics is one of the essential sciences in accounting.

Education related to forensic accounting topics allows individuals who have studied it to identify indicators of fraud/red flags in the organization. At the same time, they understand steps that need to be taken when they discover irregularities. Forensic accounting education is becoming popular in various countries, increasing demand from companies or organizations to produce college graduates with anti-fraud expertise and awareness (Yudhiyati, 2020). However, there are still many skills and attributes needed by accounting graduates that are not developed at the tertiary level (Kavanagh & Drennan, 2008). This situation is in line with the facts in academic institutions in Indonesia that have not developed the accounting competencies that accounting service users need. Problems and criminal practices in the financial sector can be seen from previous financial scandals such as the case of Enron, WorldCom, Qwest, Global Crossing, and others. These cases have shaken the world and opened the eyes of businesspeople to pay more attention to financial problems. Similar cases have also occurred in Indonesia, such as the Century Bank case, the Bank Bali case, and the BLBI case. The scandals resulted in losses and have reduced investor and public confidence in the company's financial statements.

There are a few cases of corruption that emerged when the pandemic period. To reduce the poverty rate that continues to increase during a pandemic due to the implementation of large-scale social restrictions and promote public welfare, the Government issued a policy of providing social assistance in response to the current pandemic conditions. Nevertheless, precisely this moment is used by people who are not responsible for committing financial crimes, for example, Banyumas Residency. The Purwokerto District Attorney, Central Java, is speeding up the filing of two corruption suspects in social assistance funds from the Ministry of Manpower worth Rp 2.15 billion (Zain, 2021). These conditions encourage the growing need for the forensic accounting profession now and in the future. The urgency of the forensic accounting profession is vital to be realized by accounting students who are prospective accountants who should be sensitive to the nation's needs.

The increasingly complex business world with increasingly advanced technology has made the forensic accounting profession indispensable. The development of forensic accounting in Indonesia is quite advanced, but it is still lagging compared to other countries. In other countries, there are already several countries that apply standards as guidelines for the implementation of forensic accounting. Like the UK, the UK was the first country to create a site

for beneficial corporate owners to prevent corruptors from hiding the proceeds of their crimes. Meanwhile, in Indonesia, many universities offer forensic accounting topics in their accounting programs.

Many educational institutions still do not understand that forensic accounting education contains unique problems that differ from ordinary financial accounting education (Prabowo, 2021). Three stakeholder groups, such as academics, students, and practitioners, agree that there will be an increased demand for forensic accounting in the future (Dania Sofianti et al., 2014; Dewajaya, 2016; Putra, 2018). The expectations of an increase in demand are the same as the findings of similar studies conducted in several other countries. This condition shows that there will be an increase in forensic accounting services that will occur in various countries, along with the increasing number of business transactions and the development of financial fraud. With the increasing number of fraudulent practices, both in the business and political realms, the synergy between students is needed to equalize the perception that the role of forensic accounting can contribute to suppressing fraud practices in all sectors. The urgency of forensic accounting can begin with the emergence of student motivation in choosing a career as a forensic accountant.

During challenges in learning forensic accounting that is still considered contradictory, career choice as a forensic. Unfortunately, the main challenge for teaching forensic accounting courses in universities is the absence of standard standards in providing forensic accounting services and fraud examinations (Yudhiyati, 2020). This challenge is usually due to different ways of handling cases depending on the situation. This character is different from auditing, where there are clear guidelines on the procedures that must be carried out. This condition makes it difficult for the department and parties involved in preparing the curriculum for the forensic accounting course. This challenge is even more severe because of forensic accounting, which the three stakeholder groups expect to take different forms between countries. As a result, references or guidelines on forensic accounting education in other countries may not be able to answer the needs of Indonesia. Based on the description above, it can be concluded that forensic accounting education in Indonesia, especially at universities in the accounting study program, is of essential things for the needs of the forensic accounting profession in the future.

Internal Factors Motivate Accounting Students in Banyumas Residency to Choosing Careers as Forensic Accountants

The theory of Behavioral Career Decision-making (J. D. Krumboltz, 1994) explains that the behaviour of career choice depends on the perception of the relationship between effort, ability, and desired results because of the benefits that can be beneficial. It is not only about self-interest or benefit but also about outcomes related to the interests of others.

Mitchell & Krumboltz (1987) defined internal factors such as achievement, professional recognition (appreciation), and rewards. In addition, genetic factors and learning factors to deal with tasks or problems influence one's career decision-making. For example, students majoring in accounting will tend to choose a career as a professional accountant if they have adequate basic accounting knowledge, which has been obtained in their previous education. Based on this theory, students majoring in accounting will think about the advantages and disadvantages of choosing a career in the future.

Therefore, accounting students' career choice is determined by the hope of the prospects they will choose. Is this Career considered to be able to meet their individual needs, and whether the Career has appeal to them? This study proposes that students have motivations about the Career they choose to get the things they want, in the case of financial rewards such as bonuses and professional recognition. It was an award that he/she would be obtained from the Career that has been chosen. Meanwhile, Suseno (2019) showed that internal factors positively affected accounting students' perceptions in choosing careers. Therefore, Adelia *et al.* (2021) showed

that recognition, achievement, rewards or bonuses influence accounting students of the Islamic University of Malang to choose their future Careers. Based on this description, this study formulated a hypothesis as follows.

H1: Internal factors motivate accounting students to choose a career as a forensic accountant

External Factors That Motivate Accounting Students in Banyumas Residency to Choosing Careers as Forensic Accountants

The career choice theory (Mitchell & Krumboltz, 1987) determines that external factors influencing one's career decision-making are environmental conditions and the labour market. This theory also explains that labour market considerations influence career choice, including the availability of jobs or the ease of accessing job vacancies (Harianti & Taqwa, 2017). Jobs with a more labour market will be in greater demand than jobs with a small job market and work environment. The work environment is influenced by several factors that affect the work situation, namely the nature of work (routine, attractive, and overtime hours), competition between employees, and work pressure (Andersen & Chariri, 2012).

The job opportunities or job market considerations of choice of profession impact career choices for accounting students. The more labour required, the greater the market considerations. Furthermore, Adelia et al. (2021) examined the factors, namely work environment and labour market considerations. These factors significantly influence accounting students at the Islamic University of Malang in considering their careers. Based on this description, a hypothesis can be formulated in this study:

H2: External factors motivate accounting students to choose a forensic accountant career.

The differences in motivation between Accounting Students from Public Universities and Private Universities in Choosing a Career as Forensic Accountants

Mitchell & Krumboltz (1987) explains that public and private students are considered to have the same duties, obligations, and roles as students. However, the process of new admissions students at Public and private universities are very different. State universities have a rigorous process for selecting new students, going through several entrance exams and conditions. However, some students admitted to state universities do not undergo the selection process. Haskara & Rohman (2010) stated that some private universities are more concerned with financial capabilities. Around this time, private universities were more concerned with the quality of their prospective students than public universities. With the difference in the selection of entry in public and private universities, the character and quality of student learning are different. Haskara & Rohman (2010) found that accounting students at public universities better understand accounting than accounting students at private universities. With the emergence of the above statement, the researcher is also interested in analyzing whether the differences between public and private universities will affect students' interest in choosing a career as a forensic accountant.

H3: There are different motivational factors in choosing a career as a forensic accountant between Public Universities and Private Universities Accounting students

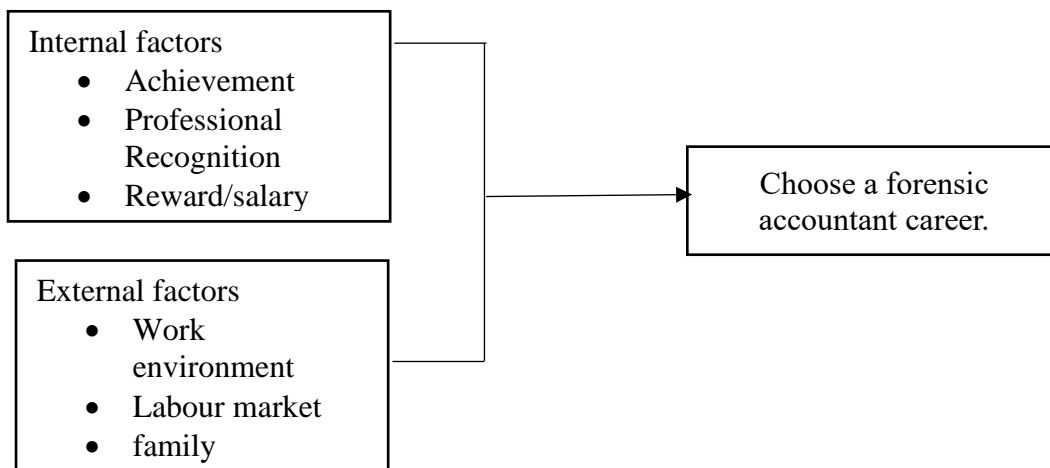


Figure 1. Research Framework

RESEARCH METHODOLOGY

Data Collection and Variable Measurement

This study used a survey method by providing a questionnaire via a google form. The population in this study were active undergraduate accounting students at Jenderal Sudirman University, Muhammadiyah University of Purwokerto, and Wijayakusuma University.

Variables Operational Definition

This study has two independent variables: internal (X_1) and external (X_2) motivation factors. Internal motivation factors (X_1) comprised achievement, professional recognition (appreciation), and reward (salary). Achievement refers to students majoring in accounting who will choose a career as a professional accountant if they have adequate basic accounting knowledge, which has been obtained in their previous education. The existence of professional recognition is included in the nonfinancial award factor. There will be a visible difference because of the possibility that one type of profession with another type of profession provides this non-financial award differently. Meanwhile, one of the rewards in the form of financial consideration for an individual's goals in a career is salary (Alhadar, 2013). Financial rewards are tangible rewards that an individual will be more motivated in choosing or having a career.

External motivation factors (X_2) include work environment, work environment, considerations of the labour market, and family. The work environment is influenced by several factors that affect the work situation, namely the nature of work (routine, attractive, and overtime hours), competition between employees, and work pressure (Andersen & Chariri, 2012). A worker needs some unique characteristics in dealing with the work environment. A profession with a broader job market will be more desirable than jobs with a smaller labour market. These jobs offer more development opportunities (Saputra, 2018). Meanwhile, Djaali (2019) mentioned that the family situation (father, mother, brother, sister, brother, and family) considerably influences children's success.

Choosing a Career as a forensic accountant (Y) refers to the hope of the prospects they will choose. The Career considered to be able to meet their individual needs and whether the Career has an appeal. This variable consists of an interest in choosing a career as a forensic accountant and Career decision-making. When students have motivations about their Careers, they choose to be able to get what they want, which in this case is seen from financial rewards such as bonuses and professional recognition, namely an award that will be obtained from the

Career that has been chosen. Table 1 mention the indicators dan measurement of this research variables.

Table 1. Operational Variables

Variable	Indicator	Measurement Scale
Internal motivation factors (X1) Adopted Arjasari (2019)	1. Achievements	Likert
	2. Professional Recognition	Likert
	3. Reward/salary	Likert
External motivation factors (X2) Adopted Arjasari (2019)	1. Work environment	Likert
	2. Labour market	Likert
	3. Family	Likert
Choosing a Career as A Forensic Accountant (Y) Adopted Karlsson & Noela, (2022)	• Interested in choosing a career as a forensic accountant	Dichotomous
	• Career decision making	Likert

Statistical Test

After collecting data from respondents, this study tested the validity and reliability of the data. Then, this study tested all hypotheses using SPSS to determine the causal relationship between the variables built in this research model. First, this study tested the reliability and validity of the data. Then each model is measured to assess its suitability compared to the normative standard value. Finally, this study considers the model's suitability with its goodness of fit criteria, such as descriptive statistics, validity and reliability test results, model fit and quality indices, and statistical results.

FINDINGS

Descriptive Statistics, Validity and Reliability

The respondents were 95 undergraduate accounting students in Banyumas Residency, consisting of 35 respondents from Jenderal Soedirman University, 47 from Muhammadiyah Purwokerto University, and 13 from Wijayakusuma University. The pilot test determines and ensures that the questionnaire items are sufficient and correct and that respondents can understand them (Cooper & Schindler, 2014). Respondents used in trials in this study were several active students of Accounting at Jenderal Soedirman University.

A validity test is a form of testing that aims to measure the questionnaire level. The questionnaire can be said to be valid if the questions contained in statements or questions can reveal something that will be measured. The validity test used Pearson correlations. The r-table value in this study uses a probability level of 5% with an r-table result of 0.312. The internal motivation variables have a higher r-count of 0.312, and the external motivation variable has an r-count greater than 0.312. It can be concluded that each variable indicator has passed the validity test because the value of the r-count is greater than the r-table. So, each question item can be used as a data collection tool.

The reliability test was conducted to examine the motivation of accounting students in choosing a career as a forensic accountant. The factors tested were achievement, recognition, work environment, rewards, labour market considerations, and family with Cronbach Alpha. The reliability test results are as follows: Choosing a Career as a Forensic is 0.614, Internal Motivation is 0.756, and External Motivation is 0.799. All the variables in this study have a coefficient value of Cronbach Alpha greater than the minimum limit, 0.60. Based on the reliability test, all of the question indicators have passed the reliability test, or they are said to be reliable

Based on the results of the respondents' answers, as many as 95 respondents accounting students in Banyumas Regency 100% answered that they knew about the accounting profession.

However, not all accounting students know some of the accounting professions in Indonesia. First, most accounting students knew the public accountant profession (87.50%), and second is the educator accountant (45.80%). Meanwhile, the government accountant is chosen by 54.20%, and 66.70% of students fill the corporate accountant. Finally, other professions were filled by 1% of them. Accounting students' awareness of the accounting profession in Indonesia is not evenly distributed. Although one of his professions is forensic accountant, which is the question in this questionnaire, it is also seen that some accounting students in Banyumas do not know the forensic accounting profession.

The normality One-Sample Kolmogorov-Smirnov test was used to test the normal distribution of the data obtained. The results show that the asymp. value sig. (2-tailed) is more than the Kolmogorov-Smirnov Z test for the standardized residual variable of 0.562, greater than the value of 0.05. These results indicate that the data in this study are normally distributed. A multicollinearity test was conducted to determine whether there is a correlation between independent variables in the regression model. The multicollinearity test results for each internal variable have a tolerance value of 0.642 greater than 0.10 and a VIF value of 1.557 less than 10. In external variables, the results of the multicollinearity test have a tolerance value of 0.642 greater than 0.10 and a VIF value of 1.557 less than 10. With these results, it can be concluded that there are no symptoms of multicollinearity or there is no influence between independent variables.

A heteroscedasticity test was conducted to determine whether there was a heteroscedasticity model in the research model using the Glejser Method. The test results show that the Internal variable has a sig. The value of 0.287 is greater than 0.05, and the external variable has a Sig value. 0.522 is greater than 0.05. With this, it can be concluded that there is no heteroscedasticity.

The summary of the regression analysis results in Table 2 shows that the coefficient of determination (R^2) in the value of Adjusted R^2 is 0.396 or equal to 39.6%. This value means internal and external factors explain 39.6% of forensic accountant careers (Y). While the rest, 60.4%, is influenced by other variables outside this regression equation or variables not examined. The calculated F value is $31.0796 > F$ table 0.323. The significance value is $0.000 < 0.05$; it can be concluded that the model is a fit and that internal and external factors can predict the students' decision to choose a Career as a forensic accountant.

Table 2. F-Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	547.974	2	273.987	31.796	.000 ^b
Residual	792.763	92	8.617		
Total	1340.737	94			

Table 3 shows that the internal motivation variable (X_1) significantly and positively affects choosing a career as a forensic accountant. The value of t -table = $(a/2; n-k-1 = t(0.05/2; 95-3-1) = t(0.025; 91) = 1.98638$. This value means that the t -count value is greater than the t -table ($4.390 > 1.986$), so the hypothesis (H_1) that internal factors motivate accounting students to have a career as forensic accountants is accepted. Then, the external motivation variable (X_2) positively and significantly influences choosing a career as a forensic accountant. The significant external motivation (X_2) $0.008 < 0.05$. The value of t -table = $(a/2; n-k-1 = t(0.05/2; 95-3-1) = t(0.025; 91) = 1.98638$. This value means that the t -count value is greater than the t -table ($2.711 > 1.986$), so the hypothesis (H_2) stating that external factors motivate accounting students to have a career as forensic accountants is accepted.

Table 3. Results of Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	
	Beta	Std. Error	Beta	t
(Constant)	15.809	2.056		7.688
internal	.278	.063	.439	4.390
external	.133	.049	.271	2.711

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All variable coefficients are positive, so it can be concluded that: If the internal motivation variable increases with the assumption that the external motivation variable remains, then the choice of a career as a forensic accountant will also increase. Likewise, if the external motivation variable increases, assuming the internal motivation variable remains, the choice of a forensic accountant career will increase.

The third hypothesis was investigated using the independent samples t-test. Using SPSS, this study calculated and compared means between each university, public universities for Jenderal Sudirman University and private universities for Muhammadiyah Purwokerto University and Wijayakusuma University. Ho is accepted if Sig (2-tailed) $\leq 0,05$ and Ha is accepted if Sig (2-tailed) $> 0,05$. Sig (2-tailed) in the independent sample t-test is $0.371 > 0.005$, this meaning that Ho is accepted, and Ha is rejected. Thus, there is no difference between private and public accounting students' motivation to choose a career as a forensic accountant.

DISCUSSION, IMPLICATION, LIMITATIONS AND SUGGESTION

The results show that internal motivation (achievements, recognition of appreciation, salary rewards) and external motivation (work environment, labour market considerations, family) have positive and significant effects on forensic accountants' career selection. There is no difference in motivation for a career as a forensic accountant between accounting students in public universities and private universities in Banyumas Residency. Our evidence is consistent with the hypothesis and complies with the career decisions theory.

This research is in line with the behaviour career choice theory proposed (Mitchell & Krumboltz, 1987), which states the existence of a person's motivation and the relationship between reward and effort. In this theory, the rewards in question are financial rewards such as bonuses and professional recognition. The internal factors influencing one's career decision-making are genetics, learning, and the ability to face tasks or problems. In this case, accounting students in Banyumas are considered to have internal motivations that consider many things in choosing a decision to have a career as a forensic accountant in the future.

Students tend to choose a career as a professional accountant to get an achievement. Accounting students recognize professional recognition during a career as a forensic accountant. In addition, a high salary or reward is undoubtedly a consideration for students in a career as a forensic accountant. However, as Suseno (2019) and Adelia et al. (2021) indicate, there are internal factors and/or the influence of recognition, salary, and achievement on the career choices of accounting students.

Furthermore, external factors motivate accounting students in Banyumas to choose a career as a forensic accountant. The results of this study follow (Mitchell & Krumboltz, 1987). The theory states that it is necessary to be motivated by the outside environment in considering one's career choices. In addition, the external factors that influence a person's career decision-making are the person's environmental conditions. The external factors included the work environment, labour market considerations, and family. Accounting students in Banyumas tend to choose their careers based on several external considerations. It should be noted that the

dominant factor in choosing a career is considering the work environment. When their personalities match their careers' competition or work environment, they will pursue those careers.

Likewise, with labour market considerations, jobs with a broader job market will be more in demand than jobs with a smaller labour market because there will be more opportunities for those jobs. Therefore, professional forensic opportunities are still significant and will continue to increase, considering the current economic situation. Then, the family environment is considered to influence career choice significantly. As Nurhalisa et al. (2020) and Saputra (2018) stated, external factors had a positive and significant effect on the career choices of accounting students. In this case, Banyumas accounting students are considered to have external factors that motivate the choice of a career as a forensic accountant.

There is no difference between the motivation of public accounting students and private students in Banyumas in choosing a career as a forensic accountant. This study result confirms the behavioural career decision-making theory (Mitchell & Krumboltz, 1987), which explains that public and private students have the same duties, obligations, and roles as students. So, students are considered equal in choosing a profession; as Haskara & Rohman (2010) state, the career choice factor will change along with the conditions faced. One example is the difference in the selection of public and private universities. So, of course, the character and quality of student learning are different. Selection to enter state universities is more difficult because they must pass a strict examination to be considered more qualified than private students. This difference in quality will later distinguish the reasons for the career decisions chosen by public and private students. Sudjana (2016) found that the accounting profession's code of ethics between accounting students at state and private universities in Banjarmasin was no different. Therefore, comparing accounting students at public and private universities in Banyumas is considered the same, or there is no difference in motivation in choosing a career because most consider the forensic accounting profession very closed.

Some universities do not set forensic courses as mandatory courses. This condition was stated in an open-ended question by several accounting students in Banyumas, both public and private universities. As expressed by an accounting student at Wijayakusuma University, they rarely hear about forensic accountants. Muhammadiyah Purwokerto's accounting students expressed a similar statement. There are many scandals in Indonesia, but many universities do not put forensic accounting in compulsory subjects such as auditing.

Nevertheless, it is just as important. This statement is also supported by an accounting student at Jenderal Sudirman University. In Indonesia, the profession of a forensic accountant is very much needed, but there are only a few interested people. Moreover, there are many cases of fraud. So, the forensic accounting profession is urgently needed. The third statement explains how vital the forensic accounting profession is for Indonesia. Unfortunately, the current university curriculum, especially in Banyumas, for forensics knowledge is still considered minimal, affecting accounting students' motivation to choose a career in forensic accounting.

Universities that produce accounting graduates must develop their students' essential competencies as forensic accountants. It is expected that after getting an undergraduate degree, a bachelor's in accounting should understand and be ready for a primary element of the profession that one is in it. The study results show achievements, recognition of appreciation, salary rewards and individual environmental conditions as motivational factors. As practical implications, it is hoped that accountant educators and academics can consider the preparation of a syllabus or curriculum for forensic courses. Some accounting students from Wijayakusuma University hoped there would be separate forensic courses as a reference for choosing a career as a forensic accountant.

This research has limitations; namely, there was no measurement of what causes accounting students not to be interested in choosing the forensic accounting profession using a

perception-based scale. Through good questions, subsequent research needs to develop measures to better perceive the profession's advantages and disadvantages. Constraints from the Covid-19 Pandemic prevented researchers from conducting research directly on students, so research was conducted online, using Google Forms with lots of questions or statements.

Researchers can find other effective methods for collecting questionnaires and look for other ways to collect more interesting data for students to fill out. For example, future research can analyze what causes accounting students not to be interested in choosing the forensic accounting profession so that they can still be declared as respondents. In addition, other independent variables are more likely to influence student motivation in choosing a career as a forensic accountant, such as perceptions of the advantages and disadvantages of the professional.

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