




# Salma Idris

## (1) ANALYSIS OF SOCIAL AND PSYCHOLOGICAL VALUES OF STUDENTS TO BECOME A PROFESSIONAL AUDITOR

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## ANALYSIS OF SOCIAL AND PSYCHOLOGICAL VALUES OF STUDENTS TO BECOME A PROFESSIONAL AUDITOR

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### Abstract

*This study aims to determine the role of framing, perceptions, and motivation of accounting students, as well as financial rewards, in influencing their perceptions of social value and interest in becoming professional auditors. The data collected involved approximately 864 active students in accounting majors at various universities in Indonesia, who were selected using purposive sampling techniques. Structural Equation Modeling (SEM) was used to test the research hypotheses. The results showed that framing, students' perceptions and motivations, and financial recognition regarding a career as an auditor did not significantly affect students' interest in becoming auditors. However, social value has a significant influence on students' career interest. In addition, in addition to psychological factors, future certainty also emerged as a reason for students to choose an audit career. Thus, stakeholders need to provide encouragement, opportunities, and support to motivate students to consider becoming auditors. The findings of this study contribute to the literature related to career interest in auditing and provide new insights in determining the factors that influence students' career choice as future auditors. The results of this study can be an input for stakeholders in higher education, especially the Accounting Department, to increase student awareness in order to become professional auditors, considering that the number of professional auditors in Indonesia is still relatively small compared to ASEAN countries.*

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## INTRODUCTION

Since the beginning of the 20th century, there have been several fraud cases involving global companies and the auditing profession at large, such as the Enron case, Waste Management, and others. Cases of fraud and despicable practices have also occurred in Indonesia, including the Bank Indonesia Liquidity Assistance (BLBI) case in 1997, the PT Asuransi Jiwa Bersama (AJB Bumiputera) case in 2013, and the Jiwasraya case in 2018. This condition raises doubts about the professionalism of auditors. These cases, which are related to the auditor profession, make people doubt and distrust this profession (Li et al., 2023a; Su'un et al., 2023). In addition, the poor image of auditors due to several major audit scandals that have occurred around the world has also affected public perceptions of the profession. Providing curriculum and courses on the importance of the role of auditors, such as clear ethics and professional standards, is also important to prevent the recurrence of cases involving the ethics of an auditor (Chyz et al., 2023; Junaidi & Patra, 2018). By providing a curriculum that combines theory and practice and strengthens the understanding of ethics and professional standards, students will be well equipped to face the challenges of their future work as auditors.

In their work, auditors often have to present reports and audit results that contain information about errors or problems that occur in the company being audited. According to Li et al. (2023b), framing can influence the way reports are presented and received by stakeholders, including company owners, investors, regulators, and the general public. Scheufele and Tewksbury (2020) state that framing can be interpreted as the process of presenting messages in a context that gives a certain meaning to an issue or event, which in turn influences audience perceptions, understanding, and responses. Kwon (2017) found that positive framing about the accounting profession, such as the presentation of information regarding good career opportunities, opportunities for growth, and positive contributions to society, has a positive influence on students' interest in choosing a career in accounting, including becoming an auditor. However, this study also shows that negative framing, such as information about fraud cases or despicable practices involving auditors, can have a negative impact on students' interest in choosing the auditor profession. Another study shows that framing has a significant influence on students' interest in choosing a career as an auditor, where positive framing strengthens their interest in choosing this profession (Bédard et al., 2023).

Students' perceptions of the auditor profession can influence their interest in choosing a career as an auditor (Khalid et al., 2016; Ramlawati et al., 2023). According to Robbins (2017), perception is the process of seeing and interpreting information from the environment to give meaning to situations or objects. Positive perceptions of the auditor profession, such as high salaries, good career opportunities, and high job satisfaction, can increase students' interest in choosing this profession (Espinosa-Pike et al., 2021). However, negative perceptions, such as a bad image of the auditor profession, can also affect students' interest in choosing other careers. There are several international journal articles that discuss this topic. One of them is an article published in *Cogent Business & Management* that discusses student perceptions of the auditor profession in Vietnam. The article discusses the relationship between proximity, knowledge, and sources of knowledge about the profession with students' perceptions of the auditor profession in Vietnam. The results showed that students perceive auditing as an interesting job, with many professional development opportunities, challenging tasks, and significant contributions to society. They also perceive auditing as a rigorous and demanding job (Thuy et al., 2022; Junaidi, 2018). In addition, another article discussed undergraduate business students' perceptions of auditing. The article explored students' stereotypes about auditing as well as the influence of knowledge about the profession and its

9 sources on these stereotypes. The results showed that knowledge gained through business studies influenced the formation of a positive image of the profession and auditors (Valenzuela et al., 2017).

15 Motivation also plays an important role in choosing a career as an auditor. Previous research has proven that motivation has a significant influence on student interest in choosing this career. Research in Indonesia by Ramlawati (2023) and Nurhalisa (2020) shows that motivation influences career choice as a public accountant. In addition, financial factors such as high salaries and other financial benefits also play a role. Febriyanti (2019) and Limpo and Junaidi (2023) argue that financial factors are one of the factors that influence students' interest in pursuing a career as an auditor. The auditor profession is also valued and recognized by the public through awards or certifications that are recognized nationally and internationally, which attracts students to pursue this career. Iftinan's research (2018) also found that financial factors, such as salary and financial well-being, are important factors in influencing students' interest in the auditor profession. Adinda (2015) found that students who take accounting ethics courses tend to have a higher interest in choosing a career as an auditor than those who do not take the course. However, in general, student interest in the auditor profession has shown a downward trend in recent years. According to research by Deloitte (2017), student interest in becoming auditors in several countries such as Germany, the United Kingdom, and the United States has decreased by around 5-10% in the last five years.

The impact of the poor image of auditors is a challenge for the profession to improve its reputation and attract students to choose a career in auditing. The auditing profession is currently facing serious global challenges, not only in Indonesia but also in other countries. For example, a report by the American Institute of Certified Public Accountants (AICPA) shows that the number of first-time Certified Public Accountant (CPA) exam candidates in the United States decreased by 33% between 2016 and 2021, with the trend continuing to decline until 2022. Furthermore, an ageing workforce population exacerbates this situation, with approximately 75% of accountants approaching retirement age, creating a significant talent gap. Not only is the decline in CPA registrations and exams, but the exodus of professionals is also a big problem. Between 2020 and 2022, more than 300,000 accountants and auditors left the profession in the United States, meaning a 17% decrease in the number of registered CPAs. This phenomenon is not only due to the retirement of baby boomers but also due to the shift of young professionals to other fields that are considered more attractive, such as finance and technology. This global phenomenon illustrates how the poor image and attractiveness of the auditor profession can have a direct impact on the sustainability of the workforce in this field. This is also relevant for Indonesia, where accounting students' interest in choosing the auditor profession as a primary career path shows a similar trend, although specific data for Indonesia is still limited.

## HYPOTHESIS DEVELOPMENT

### *Rational Choice Theory (RCT)*

Rational Choice Theory (RCT) is an economic theory that explains how individuals make decisions by maximizing their personal benefits. According to this theory, individuals will choose the option that provides the most favorable outcome by considering the costs and benefits of each available option (Kruis et al., 2020). In a social context, RCT can be used to explain how individuals make decisions in situations where they have to choose between different options. For example, in a situation where an individual has to choose between working or continuing their education, RCT explains how the individual will evaluate the costs and benefits of each option before making the decision that is most favorable to them (Kruis et al., 2020).

### ***The influence of framing on social value***

According to Ilyasari and Hariyanto (2021), accounting students' interest in choosing a career can be influenced by framing. The types of framing that influence student interest, namely positive framing and negative framing. Framing is used to examine the framing of information. The framed information will be considered by new students to choose an accounting study program, which can be used as a provision in choosing a career as a financial auditor. According to research showing that framing has a significant effect on interest in choosing a career as an internal auditor of Islamic organizations. Research conducted by Rini and Sumiyana (2015) also argues that framing affects the decision to choose the auditor profession. Other research by Smith et al. (2017) shows that framing that emphasizes the role of auditors in maintaining financial integrity and fairness can increase students' awareness of the social values associated with this profession at the global level. Research by Johnson et al. (2019) revealed that framing that links the auditor's career with social responsibility and fraud control can influence students' perceptions of the social values held by this profession.

**H1: The framing of the auditor profession affects students' social values.**

### ***The influence of perception on social value***

Perception is a picture of the object that is currently being faced. Perception is formed due to experience and knowledge towards a particular object or objects. According to Tarmiyati (2017), motivation will greatly function as a guide and encourage a person's interest. The work environment is all the elements around where employees work that affect their processes in carrying out work activities. Research by Enrico Alief Vareza and Endah Susilowati (2021) states that students' interest in becoming auditors is influenced by motivational factors and student perceptions. Syaril's research (2020) states that the auditor's work environment and auditor fees are taken into consideration for students so that later they have an interest in a career as an accountant auditor for students. The perception that a person has will certainly affect a person's thinking about an object, especially in the process of choosing a career in the future. Perception has a fairly broad picture. A positive perception makes a person do what he thinks, but if the perspective is negative, then the tendency of a person will be to avoid something he thinks about. A study by Dharmmesta and Anwar (2020) found that students who have a perspective that supports compliance with ethical standards and integrity in the auditor profession tend to have higher social values associated with this career.

**H2: Perceptions of the auditor profession affect students' social values.**

### ***Effect of Career Motivation on Social Value***

According to Tarmiyati (2017), motivation will greatly function as a guide and driver of one's interest. Motivation will be very important for individuals because it is related to the desires that a person has. Career motivation is a form of encouragement that is owned and arises in a person to decide on a career choice according to his wishes. With career motivation, someone will try to improve their abilities so that later they can work in the desired field. The motivation to become an auditor will arise from within the student himself, where the greater the motivation he has, the greater the student's interest in becoming an auditor. Research conducted by Wahyudi et al. (2019) also shows that motivation influences students' decisions to choose a career as an auditor.

**H3: Motivation towards the auditor profession affects the social value of students.**



### ***Impact of financial rewards on social value***

Financial rewards are compensation for the achievement of contraprestations from work that has been completed. The acquisition of financial reward/income obtained as a contraprestasi of the work is basically believed for most companies to be the main attraction to channel satisfaction to its employees. Public accountants actually do not only audit one company; public accountants usually audit two or more companies at a time. In the theory put forward (Bere Laka., 2019), financial reward/salary is a form of reward with monetary value, usually as a reciprocal reward for those who provide services, energy, effort, and work benefits for someone in an employment relationship. This research describes financial rewards as a form of exchange between workers who provide their energy or effort, skills, and knowledge in exchange for money and benefits from the organization. The assumption that becoming a public accountant will be able to generate a salary in accordance with these standards makes accounting students will be encouraged to choose a career as a public accountant. Based on research conducted by Manoma (2019), financial reward is one of the important factors influencing career choice as an auditor. Accounting students who choose a career as an auditor want a high salary, get a bonus if they work better than the standards given, get benefits according to their needs, and get financial rewards in the long run; this is in line with research conducted by Samiun (2017), which states that financial rewards affect career choice as an auditor. On this basis, the hypothesis that can be formulated is as follows:

**H4: Financial appreciation of the auditor profession affects students' social values.**

### ***The influence of social values on student interest in choosing the auditor profession***

Social values play an important role in influencing accounting students' interest in choosing the auditor profession. In a social context, the auditor profession is often associated with a respected status in society, high professional responsibility, and contribution in maintaining financial integrity. The desire to be recognized and considered successful by the social environment encourages many students to prioritize this profession. Research shows that society's perception of auditors as a prestigious profession can frame students' interests in a more positive way, making the auditor profession an attractive career choice for them (Fira. A., et al., 2020). Wahyuni (2016) states that social values have a positive effect on accounting students' interest in a career as a public accountant. This study shows that students who have high social values tend to be more motivated to choose a career in accounting, especially as public accountants, because they want recognition and respect from society.

**H5: The framing of the auditor profession affects student interest.**

### ***The effect of motivation on student interest in choosing the auditor profession***

Career motivation variables with student interest have a positive relationship. With career motivation, someone will try to improve their abilities so that later they can work according to the desired field (Swandewi et al., 2022). According to Suharti (2020), motivation is defined as the process of describing the intensity, direction, and persistence of effort to achieve a goal. According to Chan (2014), what is meant by motivation is the process of influencing or encouraging a person or work group from outside to want to do what has been determined. At the same time, it is believed that motivation is a set of attitudes and values that influence individuals to achieve certain things in accordance with personal goals. These attitudes and values are "intangible" things that provide the power to encourage individuals to act to achieve their goals. Motivation is a condition or energy that can motivate employees who are directed or focused on achieving the company's organizational goals.

**H6: Motivation towards the auditor profession affects student interest.**

### ***The effect of perception on student interest in choosing the auditor profession***

Research by Enrico Alief Vareza and Endah Susilowati (2021) states that students' interest in becoming auditors is influenced by motivational factors and perceptions of students. Research by Syaril (2020) states that the auditor's work environment and auditor fees are taken into consideration for students so that later they have a career interest in becoming an auditor accountant for economics faculty students majoring in accounting at UMSU. The perception that a person has will certainly affect a person's thoughts on an object, especially in the process of choosing a future career. Perception has a fairly broad description. Positive perceptions make someone do what they think, but if the perspective is negative, then someone's tendency will avoid something they think about (Swandewi et al., 2022).

#### **H7: Perceptions of the auditor profession affect student interest.**

### ***The effect of financial rewards on student interest in choosing the auditor profession***

The hypothesis in this study states that financial rewards affect the interest in choosing a career as a financial auditor for accounting study program students at Muhammadiyah Sidoarjo University during the Covid-19 pandemic. This shows that the third hypothesis is accepted. This is because of the perception of accounting study program students at Muhammadiyah Sidoarjo University that a career as a financial auditor has a large financial reward; it will increase the interest of accounting students to choose this career. The results of this study are in line with research, showing that financial rewards have a significant effect on interest in choosing a career as an internal auditor of Islamic organizations. The results of this study also correspond to research, which shows that financial rewards have a significant effect on interest in choosing a career as a public accountant (Leny Ilayasari and W Hariaynto, 2021).

#### **H8: Financial appreciation of the auditor profession affects student interest.**

## **RESEARCH METHODS**

### ***Questionnaire Design***

This study used a 1-7 Likert scale, which was preceded by a pretest and pilot test. The pretest was conducted based on the following methods: anonymized respondents and randomized order of measurement items to determine the understanding of the questionnaire content and revised based on the suggestions and comments obtained (Podsakoff et al., 2003). The original source was in English, so we invited Indonesian and English language experts to translate the content of the questionnaire for use. The pilot test aimed to identify participants' various responses and implications regarding the research instrument. (Hair, 2019) states that 20 participants are recommended for each variable to improve the quality of the instrument. Furthermore, the pilot test was conducted on 120 participants. These results are acceptable for further statistical analyses and formal studies (Hair et al., 2019).

### ***Sample and Data Collection***

The participants in this study were students majoring in Accounting in four cities in Indonesia (Palopo, Yogyakarta, Pontianak, and Makassar). The data collection process was carried out using Google Forms using a purposive sampling technique. A total of 864 participants took part in this study.

### ***Measurement***

This study uses six main variables that are explained through specific indicators to measure concepts relevant to students' interest in choosing the auditor profession. Framing refers to the way information is presented that can influence individual preferences, decision-making, and

emotional reactions. Indicators used to measure framing include risk preference, behavioral intention, value judgment, and memory and information processing (Amos Tversky and Daniel Kahneman, 1981). Perception refers to how students perceive aggressive auditing and financial reporting efforts. The indicators used to measure this perception include aggressive audit and reporting efforts, based on research by Bowlin et al. (2015). Motivation measures internal and external drives that influence creativity in work as well as goal-oriented financial incentives, described by Jack J. Champlain (2003). Financial rewards are evaluated through input and output indicators, such as audit fees, auditor independence, auditor rotation, and quality audit opinions, based on Patrick Velte (2021). Social value measures the social aspects of work, including job satisfaction, work engagement, and job burnout, described by Steven A. Brieger, Dirk De Clercq, and Timo Meynhardt (2020). Finally, student interest is measured through indicators of intrinsic and extrinsic motivation, third-party influence, and career exposure, as described by Ng et al. (2017). The questionnaire used in this study consisted of items designed based on the above indicators and utilized a seven-point Likert scale, with values ranging from 1 (strongly disagree) to 7 (strongly agree). Respondents' demographics, such as age, gender, education, and academic experience, were also measured to provide additional context for the analyses. Full details of the items used for each variable can be seen in the appendix of the study.

### *Data Analysis*

The statistical software programs AMOS 22 and SPSS 22 were used to analyze the data. Structural Equation Modeling (SEM) was used to test the proposed model and research hypotheses. Various factor analyses and regression analyses to examine the model are the main benefits of using SEM to estimate all path coefficients simultaneously. SEM provides two important features of this method. Firstly, SEM is used to determine the causal effects of observed variables, and the structural relationships between variables allow a clear description of the theory under study in this research. The hypothesis model is used comprehensively to validate all variables to determine consistency with the investigation. Secondly, descriptive analyses utilized valid frequency distributions. Correlation tests were also used to determine correlations between variables (framing, perceptions, motivation, financial rewards, social values, and students' career interests). Thirdly, the common method variance (CMV) was adopted as an anticipation and post-detection procedure. This study also used Hayes' (2018) bootstrapping method in analyzing the role of mediator variables.

## **RESEARCH RESULTS AND DISCUSSION**

### *Participant Demographics*

Table 1 presents information about the participants' sociodemographic profile in detail. There were more female respondents than male respondents, 52.3% female and 22.7% male. In addition, the majority of participants were aged 19-23 years old (58.7%), followed by those under 18 years old (8.8%). The highest number of respondents came from social science and humanities majors (52.3%), while the second highest number of respondents came from Engineering (47.1%). Furthermore, the majority of participants who completed the survey came from Sulawesi (47.5%), followed by Kalimantan (13.5%) and the least number of respondents came from Papua (2.0%).

**Table 1.** Respondent demographics

Demographic Items	Frequency	Percentage (%)
Gender		
Men	262	22.7
Women	602	52.3
Age		
Under 18 years old	101	8.8
19~23 years old	676	58.7
over 23 years old	87	7.6
Origin		
Sulawesi	547	47.5
Java	108	9.4
Kalimantan	156	13.5
Sumatra	30	2.6
Papua	23	2.0

Source: Data processing using SPSS & AMOS

**Table II.** Correlation matrix for measurement scales

Constructio n	Means	SD	FR	PR	MT	PF	NS	MK
FR	5.64	0,99	<b>0,58</b>					
PR	5. 81	0,90	0,506					
MT	5.57	1.04	0.545	0.768				
PF	5.76	0,93	0.541	0.794	0.618			
NS	5.57	0.86	0.645	0.693	0.698	<b>0,595</b>		
MK	5.33	1.03	0.467	0.624	0.730	<b>0.489</b>	<b>0,759</b>	

Source: Data processing using SPSS & AMOS

**Notes:** FR : Framing, PR : Perception, MT: Motivation, PF: Financial reward, NS: Social value, MK : Career

The diagonal element is the square root of the AVE for each construct

Pearson correlation shown below the diagonal

Significant at \*:  $p < 0.05$ , \*\*:  $p < 0.01$ , \*\*\*:  $p < 0.001$ .

### Measurement Model

The results of the CFA (Confirmatory Factor Analysis) model produced an observed variable covariance matrix with a good level of fit. Model fit and Cronbach's  $\alpha$  values for all constructs indicate excellent convergent validity and reliability for all measurement items and constructs. In addition, the results of the measurement model (CFA) show that all constructs have a good level of fit (Hair Jr. et al., 2019).

Table 3 shows that the discriminant validity of this study is adequate.

**Table III.** Measurement results

Construction	MLE estimates factor loading/m easurement error	Squared multiple correlation (SMC)	Composite reliability (CR)	Average variance extracted (AVE)	Cronbach is
Framing			0,756	0,342	0,756
FR1	0,587	0 0,345			
FR2	0,688	0 0,473			
FR3	0,603	0 0,364			
FR4	0,562	0 0,316			
FR5	0,506	0 0,256			
FR6	0,548	0 0,300			
Perception			0,829	0,452	0,820
PR1	0,569	0 0,324			
PR3	0,794	0 0,630			
PR4	0,502	0 0,252			
PR5	0,715	0 0,511			
PR6	0,676	0 0,457			
Motivation			0,862	0,511	0,860
MT1	0,768	0 0,590			
MT2	0,769	0 0,591			
MT3	0,67	0 0,449			
MT4	0,649	0 0,421			
MT5	0,715	0 0,511			
MT6					
Financial Rewards			0,639	0,373	0,666
PF1	0,565	0 0,319			
PF2	0,693	0 0,480			
PF3	0,565	0 0,319			
Social Value			0,969	0,838	0,968
NS1	0,94	0 0,884			
NS2	0,859	0 0,738			
NS3	0,913	0 0,834			
NS4	0,926	0 0,857			
NS5	0,932	0 0,869			
NS6	0,919	0 0,845			
Career			0,781	0,545	0,780
MK1	0,796	0 0,634			
MK2	0,655	0 0,429			
MK3	0,757	0 0,573			

Source: Data processing using SPSS & AMOS

Fit statistics (N = 864)

$\chi^2 / df = 18.752$ , the fit index (GFI) = 0.648, the non-normed fit index (NFI) = 0.635, the comparative fit index (CFI) = 0.646, the incremental fit index (IFI) = 0.648, and the root mean square error of approximation (RMSEA) = 0.126.

### Structural Model

This research model is designed to examine the relationship between the variables of framing, perception, motivation, and financial rewards to social value as well as how social value plays a role in mediating the effect of these variables on students' career interest. The model aims to contemplate the direct path from varied self-efficacy to social value and the indirect path through mediation of social value to career interest. The structural model includes the main hypotheses related to direct and mediating effects which are implemented through analyses using SPSS and AMOS. Framing, perception, motivation, financial rewards have no significant effect on social value ( $\gamma_{11}$  0.102,  $p < 0.001$ ;  $\gamma_{21}$  0.113,  $p < 0.001$ ;  $\beta_{21}$  - 1.027,  $p < 0.001$ ;  $\beta_{31}$  0.122,  $p < 0.05$ ). Meanwhile, social value has a significant positive influence on students' career interest ( $\beta_{32}$  0.045\*,  $p < 0.001$ ) so that H1, H2, H3, H4 are rejected. Table 4 shows the results of the research hypotheses.

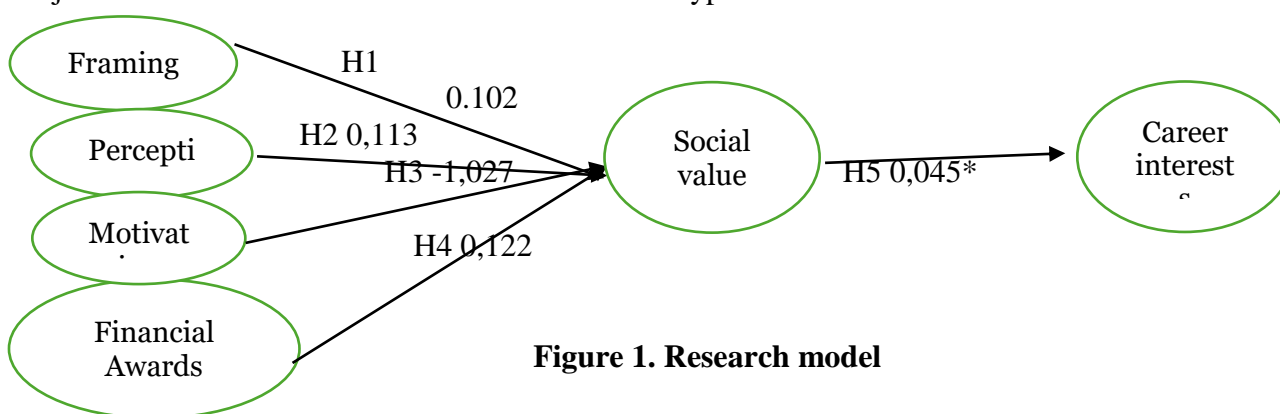


Figure 1. Research model

Table IV. Results of the proposed model

Hypothesis	Symbol	Pathway	Coefficient	Test results
H1	$\gamma_{11}$	Framing → Social Value	0,102	Not supported
H2	$\gamma_{12}$	Perception → Social Value	0. 113	Not supported
H3	$\gamma_{13}$	Motivation → Social value	1.027	Not supported
H4a	$\gamma_{14}$	Financial Awards → Social value	0.122	Not supported
H5a	$\beta_{21}$	Social value → Career interests	0,045 *	Supported

Source: Data processing using SPSS & AMOS

Notes: Significant at \*:  $p < 0.05$ , \*\*:  $p < 0.01$ , \*\*\*:  $p < 0.001$

The results of the proposed model show that none of the variables framing, perception, motivation, and financial rewards have a significant influence on social value. The path coefficients for the four variables ( $\gamma_{11}$ ,  $\gamma_{12}$ ,  $\gamma_{13}$ , and  $\gamma_{14}$ ) each have values that do not support the hypothesis (all  $p < 0.001$ ), so H1, H2, H3, and H4 are rejected. This means that these variables do not contribute to enhancing or influencing perceived social value in the context of this study. This finding suggests that external factors such as framing and financial rewards may not be strong enough to shape social value perceptions among students.

However, the hypothesis testing the effect of social value on career interest (H5a) was supported by the path coefficient  $\beta_{21}$  of 0.045\*, significant at  $p < 0.05$ \*. This indicates that although the initial independent variables had no significant effect on value these social factors significantly influenced students' career interest. This finding underscores the importance of social value as a media factor that plays an important role in driving career



interest, although the pathway direct effect of other variables may not be significant.

### Mediation Effect

Table V shows that frame of mind and financial rewards can influence students' career interest directly, while perception and motivation do not influence students' career interest directly. In addition, frame of mind, perception, and motivation, as well as financial rewards have no indirect influence on students' career interest.

**Table V.** Mediation effects

X	M	Y	X->Y (c)	X->M (a)	X+M->Y		Bootstrapping 95% CI	
					X(c')	M(b)	Percentile method	Bias- corrected
FR	NS	MK	0.047*	0.565	0.542	0.877	[-1.041, 0.476]	[0.108, 0.609]
Standard Error			0.031	0.026	0.034	0.033		
PR	NS	MK	0.216	0.663	0.713	0.750	[0.148, 0.653]	[0.283, 0.773]
Standard Error			0.034	0.024	0.030	0.036		
M	NS	MK	0.431	0.645	0.805	0.581	[0.370, 0.755]	[0.491, 0.856]
T								
Standard Error			0.031	0.023	0.026	0.033		
PF	NS	MK	0.057*	0.495	0.485	0.865	[0.003, 0.427]	[0.110, 0.543]
Standard Error			0.027	0.023	0.030	0.033		

**Notes:** FR: Framing, PR: Perception, MT: Motivation, PF: Financial reward, NS: Social value, MK: Minar career

Significant at \*:  $p < 0.05$ , \*\*:  $p < 0.01$ , \*\*\*:  $p < 0.001$

The results of the mediation effect analysis show that the social value variable (NS) as a mediator does not significantly mediate the relationship between the independent variables (framing, perception, motivation, and financial rewards) and career interest (MK). In table V, it can be seen that the direct paths from independent variables such as framing (FR) and financial rewards (PF) to career interest show significance, with p values smaller than 0.05, which indicates that these two variables have a significant direct influence on career interest. However, when observing the indirect pathway involving social value as a mediator, no significant mediating effect was found. This is indicated by bootstrapping confidence intervals that include zero in some cases (e.g., FR -> NS -> MK has a bias-corrected confidence interval of [-1.041, 0.476]), meaning that mediation by social value does not make a meaningful contribution in strengthening or decreasing the total effect of the independent variables on career interest.

From these results, it can be concluded that significant direct effects on career interest only come from the framing (FR) and financial rewards (PF) variables, while the perception (PR) and motivation (MT) variables have no direct effect on career interest. In addition, when looking at the indirect effects, framing, perception, motivation, and financial rewards all showed no significant mediating effect through social value. Thus, it can be concluded that social value as a mediator is not effective in mediating the relationship between these variables and students' career interest. The significant effects found were more direct in nature, so other approaches may be needed to understand the mechanisms that influence student interest in more depth.

## CONCLUSIONS

Conclusions related to internal and external factors in choosing a career as a professional auditor in terms of framing and financial rewards have a significant influence directly on students' interest in becoming professional auditors, including the ability to use technology in auditing and sufficient knowledge. In addition, embedded trust and honesty also play an important role in determining the choice to become an auditor. Financial rewards as a form of appreciation for professional services also have determining factors. So that the delivery of information (Framing) needs to be considered so as not to cause negative framing which will affect the views of students in choosing a career as an auditor. Perception and motivation do not have a significant influence on student interest in choosing a career as a professional auditor because it can be one of the pillars of success and can work creatively and professionally.

The results of this study provide new insights into how career decision-making processes develop and interact. This identification will help relevant parties, such as universities and educational institutions, to design appropriate programmes and support to increase students' interest in choosing professions as accountants and auditors. In addition, the findings may also assist audit organisations in developing more effective recruitment strategies by understanding the factors that influence students' career interests. This research provides valuable input for education and training institutions to optimise programs relevant to the auditor profession through curriculum adjustments. In addition, this research can assist auditor offices in managing a more effective financial system, as it influences students' interest in becoming accountants or auditors. By taking into account social values in career decision making, the results of this study can contribute to improving the image of the auditor profession and improving the quality and reputation of the profession as a whole.

However, there are some limitations that need to be considered in this study. Firstly, this study only involved students from four cities in Indonesia, so generalisation of the results to student populations outside these cities may be limited. Secondly, this study uses a quantitative approach that emphasises numerical data, while more in-depth psychological and social factors related to students' interests may require a qualitative approach to provide a more holistic understanding. Thirdly, this study relied on data obtained through questionnaires which could be affected by social bias or respondent subjectivity.

Suggestions for further research are to conduct research with a wider sample and cover various regions in Indonesia to obtain a more representative picture of student interest in the auditor profession. In addition, more in-depth qualitative research, such as interviews or focus group discussions, may provide better insight into the psychological and social factors that influence students' career decisions. Further research is also recommended to explore the role of technology and digitalisation trends in the auditing profession that may affect its attractiveness among the younger generation.



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