

The Effect of Financial Rewards and Audit Knowledge on Interest in Becoming an Auditor

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ABSTRACT

This study explores the influence of financial incentives and audit knowledge on accounting students' desire to decide to become auditors. The study involved 126 students from Majalengka University who had completed the audit course. The data collection method utilized a questionnaire along with purposive sampling technique. The results of the analysis revealed that financial incentives and audit skills significantly affected students' desire for the auditor profession. This finding supports expectancy theory, which suggests that financial incentives play a crucial role in one's career choice. In addition, better audit knowledge enhances students' understanding of the roles, responsibilities, and career opportunities in auditing, thus increasing their interest. Overall, this study highlights the importance of financial rewards and audit knowledge in shaping accounting students' interest in becoming auditors. Universities and other relevant stakeholders can gain important insights from the findings of this study as they design ways to increase students' interest in the auditing profession.

Keywords: audit knowledge, financial appreciation, interest in being an auditor

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INTRODUCTION

Nowadays, the development of globalization and technology demands the improvement of human resource standards to enhance competitiveness in the global job market. The accounting profession is one example that faces increasingly complex and important demands in various sectors. (Ginanjari & Hernita, 2022). Auditors, as an integral part of the accounting profession, play a vital role in maintaining accountability and financial transparency in both the government and private sectors (Manoma, 2019; Asyifa et al., 2022). Although the career prospects in the field of accounting, including as an auditor, are promising, the interest of accounting students in choosing this career path is not yet optimal.

Kurniawan (2023) revealed that "the number of active public accountants in Indonesia is still limited, with only 1,464 active as of February 2023, despite a population of over 281 million." Negative assumptions about the auditor's work environment are one of the factors influencing accounting students' interest (Asyifa et al., 2022). Asyifa et al. (2022) "assert that Indonesia has the potential for high-quality human resources to become auditors, as evidenced by the Indonesian Audit Board (BPK) being selected as an external auditor for various international institutions."

However, the challenge of attracting students to pursue this career remains, given the persistent negative perception. Higher education institutions, especially the Faculty of Economics and Business at Majalengka University, play an important role in developing strategies to increase student interest in the auditing profession. Support from the government and industry is also needed to provide a better understanding of career prospects in the field of accounting, as well as to address challenges and maximize the potential of human resources in this sector.

The lack of interest in becoming auditors is also evident at the local level. The results of interviews with Accounting students from the Faculty of Economics and Business at Majalengka University show concerns about the heavy challenges of the auditing profession, such as high risks, time pressure, and the demand to keep up with rapid technological advancements. These concerns make them hesitant and reluctant to choose a career as an auditor. On the other hand, the demand for auditors in Majalengka Regency is still high. The Inspectorate of Majalengka Regency reports a shortage of auditor personnel, with a need for around 90 people while only 50 are available (Radar Cirebon id, 2023).

The purpose of this research is to examine the variables, particularly financial benefits and audit expertise, that influence accounting students' motivation to become auditors. The impact of monetary rewards on the interest in becoming an auditor has been the subject of conflicting findings in the past (Asyifa et al., 2022; Savitri et al., 2019). This research holds significant importance in expanding the understanding of the factors that influence accounting students' interest in choosing the auditing profession. The findings of this research are expected to provide guidance for higher education institutions, particularly the Faculty of Economics and Business at Majalengka University, in designing strategies to increase students' interest in the auditing profession. In addition, this research is expected to make a significant contribution to efforts to increase the quantity and quality of auditors in Indonesia, by providing insights to various stakeholders in the field of accounting and auditing, including public accounting firms, professional associations, and the government.

LITERATURE REVIEW, FRAMEWORK AND HYPOTHESIS

Expectancy Theory

The concept related to student interest in choosing a career is expectancy theory. One of the figures who put forward this theory is psychologist Victor H Vroom. He stated that everyone will be motivated to do things to achieve goals that they consider valuable and they see that what they do will help achieve those goals. Vroom's theory states in detail that a person's motivation to do something is determined by the value they give to the results of their efforts (both negative and positive) multiplied by their belief

that their efforts will greatly help achieve those goals. In other words, Vroom stated that motivation is the result of the anticipated value that someone gives to a goal and the possibility they see of achieving this goal (Kreitner & Kinicki, 2014: 224). This expectancy theory assumes that a person has a desire to produce a work at a certain time depending on the specific goals they want to achieve, and also their understanding of the value of a work achievement as a tool to achieve those goals. Thus, hope is the belief that better efforts will produce better performance. Expectancies are influenced by factors such as having the appropriate skills to do the job, having the right resources, having important information and getting the support needed to complete the job.

Interest in Becoming an Auditor

Interest is a person's desire for something. If someone has an interest in an object, they will tend to pay more attention or feel happy about the object. Interest can also be the cause of activities and participation. Interest in a person or an object will not suddenly appear in the individual. Interest can arise in humans through a process. This interest can develop through attention and interaction with the environment. It can be concluded that someone who is interested in an activity will pay attention to that activity consistently with a sense of pleasure because it comes from within a person based on a sense of liking and no coercion from outside parties. However, as is known, the interest in working as a public accountant (auditor) among accounting students is still low (Febriyanti, 2019). An auditor is a professional who is responsible for evaluating and examining the financial records, business processes, and internal control systems of an entity to ensure compliance with applicable accounting standards and regulations (Arief, 2016).

Financial Rewards

Financial rewards or salary are rewards in the form of finance. These financial rewards are considered in choosing a profession because the main purpose of a person working is to obtain financial rewards. Income or financial rewards obtained as a counter-achievement from work have been fundamentally believed by most companies as the main attraction to provide satisfaction to their employees (Iftinan, 2018). Financial rewards refer to a form of financial reward or recognition given to individuals or groups as a form of appreciation or recognition for outstanding achievements or contributions (Amelia, 2020).

Expectancy theory According to Victor Vroom (1964), shows that individuals are motivated to act if they believe that their efforts will produce the desired results. Financial needs are a basic factor that can motivate someone to work or stay in a profession, including as an auditor. The higher the assumptions and motivations in a person regarding the financial rewards that will be obtained when pursuing a career in the field of auditors, the higher the interest of accounting students in choosing a career as an auditor. Financial rewards are also used as management controls used by companies to motivate someone to achieve company goals (not individual goals) by implementing behavior in accordance with what is expected by the company (not behavior that is preferred by the individual himself). Where the higher the salary received by workers, the higher the worker's motivation in completing their duties. Every company that will need an auditor must pay attention to the salary given to the auditor both financially and non-financially (Amalia et al., 2021). This is reinforced by research conducted by Asyrafil et al., (2021) which states that financial rewards influence the choice of accounting careers for auditors. This means that the higher the perception of financial rewards as an auditor will increase the career choices of accounting students as auditors. Based on the description, the hypothesis proposed is:

H1: Financial Rewards have a significant influence on students' interest in becoming auditors.

Audit Knowledge

Audit knowledge is a systematic process of obtaining and evaluating evidence objectively regarding statements about economic activities and events, with the aim of determining the level of conformity

between these statements and established criteria, and communicating the results to interested users, viewed from the perspective of the public accounting profession, audit knowledge is an objective examination of the financial statements of a company or other organization with the aim of determining whether the financial statements present fairly, in all material respects, the financial position and results of the company or organization (Artameviah, 2022). Audit knowledge includes understanding and applying relevant audit principles, methods, procedures and standards in conducting an examination or evaluation of an entity or process (Chatriane, A. R., 2017).

The theory underlying a person's interest in becoming an auditor is that interest arises due to motivation that drives them to fulfill individual desires in achieving their desired goals. Auditors will be able to complete a job effectively if supported by the knowledge they have. The higher the auditor's education value, the more audit knowledge the auditor will have, thereby improving the quality of the audit. Thus, a superior executor is one who carries out work according to the knowledge they have to get better results than those who do not have the knowledge. When someone has good knowledge about auditors, it can increase their motivation that they are worthy of becoming an auditor who can carry out audit tasks well (Stefhany & Amanah, 2019). This is reinforced by research conducted by Savitri et al., (2019) which states that audit knowledge has a positive effect on the interest of accounting students in pursuing a career in auditing. This shows that the knowledge factor about auditing is an important issue for accounting students who will later be able to provide an overview for students in determining or choosing a career after completing their studies. Based on the description, the hypothesis proposed is:

H2: Audit knowledge has a significant influence on students' interest in becoming auditors.

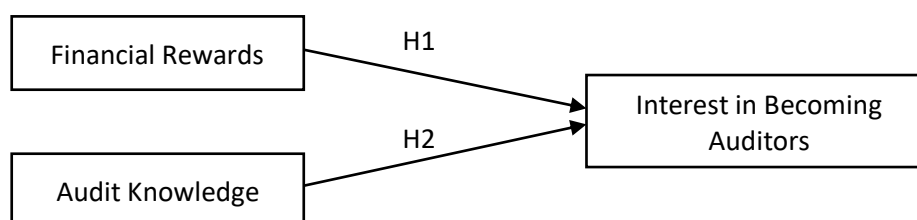


Figure 1. Research Paradigm

METHODS

The method used in this study is a descriptive and verification method. The population in this study were all accounting students of the Faculty of Economics and Business, Majalengka University, totaling 235 people. The sampling technique in this study was nonprobability sampling, using the sampling method used was the purposive sampling method where the taking of sample members from the population was carried out according to certain considerations through criteria determined by the researcher (Sudirno & LM, 2022). The sample criteria in question are 1) Active Accounting students of the Faculty of Economics and Business, Majalengka University. 2) Accounting students of the Faculty of Economics and Business, Majalengka University who have taken the Auditing course. Based on the criteria above, the number of samples to be used was 126 accounting students of the Faculty of Economics and Business, Majalengka University who had taken the auditing course from a total population of 235 accounting students of the Faculty of Economics and Business, Majalengka University. Data was taken using a questionnaire which would then be analyzed using the multiple linear regression analysis method.

RESULTS AND DISCUSSION

Normality Test

The normality test aims to test whether in the regression model, the confounding variables or residuals have a normal distribution or not. To detect the normality of the data in this study, a nonparametric statistical test, the Kolmogorov-Smirnov Test (K-S), will be carried out.

Table 1. Normality Test
One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 126 |
| Normal Parameters ^{a,b} | Mean | 0.0000000 |
| | Std. Deviation | 2.15021671 |
| | | |
| Most Extreme Differences | Absolute | 0.042 |
| | Positive | 0.037 |
| | Negative | -0.042 |
| Test Statistic | | 0.042 |
| Asymp. Sig. (2-tailed) | | .200 ^{c,d} |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: SPSS output, 2024

Based on table 1, it is known that the Kolmogorov-Smirnov value obtained is equal to the probability or Asymp. Sig (2-tailed) is $0.200 > 0.05$. So it can be concluded that the residual value is normally distributed or the normality test is met.

Multiple Linear Regression Analysis

According to (Sudirno & LM, 2022) multiple regression analysis is used when the number of independent variables involves two or more variables to test the effect of financial rewards and audit knowledge on interest in becoming an auditor with the help of the SPSS 25 program.

Tabel 2. Multiple Linear Regression Analysis Result

| Coefficients ^a | | | | | | |
|-----------------------------|------------------|-----------------------------|------------|---------------------------|-------|-------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 13.574 | 1.803 | | 7.528 | 0.000 |
| | Financial Awards | 0.794 | 0.085 | 0.634 | 9.362 | 0.000 |
| | Audit Knowledge | 0.131 | 0.044 | 0.199 | 2.942 | 0.004 |
| a. Dependent Variable: Y1_2 | | | | | | |

Source: SPSS output, 2024

The constant value of 13.574 means that if the financial reward, then the interest in becoming an auditor is the same as the constant value of 13.574. The coefficient value of financial reward is 0.794 and is positive, this means that every increase in financial reward will increase interest in becoming an auditor.

Conversely, every decrease in financial reward will decrease interest in becoming an auditor. Assuming other variables are constant/fixed. The regression coefficient value of audit knowledge is 0.131 and is positive, this means that every increase in audit knowledge will increase interest in becoming an auditor. Conversely, every decrease in audit knowledge will decrease interest in becoming an auditor. Assuming other variables are constant/fixed. The residual error value means that there are other variables that cause errors in the predictions in this study on the sample data.

Hypothesis Testing

In this study, the hypothesis test in this study is a partial hypothesis test using the t-test. The t-test is used to test the hypothesis between financial rewards and audit knowledge on the interest in becoming an auditor. The t-test basically shows whether there is a significant influence of an independent variable on the dependent variable.

Tabel 3. t-test Result

| Coefficients ^a | | | | | | |
|-----------------------------|------------------|-----------------------------|------------|---------------------------|-------|-------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 13.574 | 1.803 | | 7.528 | 0.000 |
| | Financial Awards | 0.794 | 0.085 | 0.634 | 9.362 | 0.000 |
| | Audit Knowledge | 0.131 | 0.044 | 0.199 | 2.942 | 0.004 |
| a. Dependent Variable: Y1_2 | | | | | | |

Soure: SPSS output, 2024

Based on table 3, it can be concluded that the partial hypothesis test of each independent variable on the dependent variable is as follows:

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The Financial Rewards variable has a calculated t-statistics of 9.362 and a t-table of 1.979 with a significance level of 5%, so the calculated t-statistics is $9.362 > t$ table of 1.979 and the significance value is $0.000 < 0.05$, so H1 is accepted. This means that financial rewards have a significant effect on interest in becoming an auditor, thus the first hypothesis can be proven true.

The results of this study are consistent with research conducted by (Putri & Fitra, 2023) which states that financial rewards have a significant effect on interest in becoming an auditor, then research conducted by (Asyifa et al., 2022) which states that financial rewards have a positive and significant effect on accounting students' interest in choosing a career as an auditor and research conducted by (Asyrafil et al., 2021) which states that financial rewards have a positive and significant effect on accounting students' career choices as auditors. However, the results of this study are inconsistent with research conducted by (Savitri et al., 2019) which states that financial rewards do not have a significant effect on interest in becoming an auditor. This study is in line with the Expectancy Theory which states that financial rewards are a basic factor that can motivate someone to work or stay in a profession, including auditors (Victoor H Vroom). The need for self-achievement can be measured from the financial rewards and those given by the company so that he will feel satisfied with what he has achieved.

The Effect of Audit Knowledge on Interest in Becoming an Auditor

The audit knowledge variable has a t-statistic of 2.942 and a t-table of 1.979 with a significance level of 5%, so the t-statistic $2.942 > t$ -table 1.979 and the significance value is $0.004 < 0.05$ then H2 is accepted. This means that audit knowledge has a significant effect on the interest in becoming an auditor, thus the third hypothesis can be proven true.

The results of this study are consistent with research conducted by (Savitri et al., 2019) which states that knowledge about auditing affects the interest of accounting students to pursue a career in auditing, then research conducted by (Sundari & Sukanti, 2016) which states that knowledge about the auditor profession has a positive and significant effect on the interest in becoming an auditor and research conducted by (Hawani & Rahmayani, 2016) which states that student knowledge about auditing has a significant positive effect on the interest in pursuing a career in auditing. This study is in line with the Expectancy Theory that the higher the motivation of accounting students and the higher the knowledge about the auditor profession, the greater the interest of accounting students to become auditors (Victoor H Vroom). The emergence of interest is due to the motivation that drives to fulfill the desires of the individual. Motivation is a factor that exists within a person that is able to drive their behavior to fulfill certain goals in a person, in this case a student's interest in becoming an auditor. When someone has good knowledge about auditors, it can increase motivation that they are worthy of becoming an auditor who can carry out audit tasks well.

CONCLUSION

Based on the results of research conducted on Accounting Students of the Faculty of Economics and Business, University of Majalengka regarding the influence of financial rewards and audit knowledge on interest in becoming an auditor and seeing the results of data analysis, the researcher concluded that financial rewards have a significant effect on interest in becoming an auditor. This is because financial rewards are the main consideration for individuals in choosing a career, including accounting students. This shows that the higher the assumption of financial rewards that will be obtained when pursuing a career in the field of auditors, the more it will increase students' interest in choosing a career in the field of auditors. Furthermore, audit knowledge has a significant effect on interest in becoming an auditor. This is because when individuals have more knowledge about auditors, auditors can produce high-quality audits and gain public trust. The higher the knowledge about the auditor profession obtained by students, the more it will increase students' interest in choosing a career in the field of auditors.

The implication of this study is that financial rewards for accounting students are in the very high category. However, there are still respondents' answers that do not meet the standard, including that students are less aware of the initial salary of auditors given by the company. Therefore, the researcher suggests that students seek more information related to the salary they receive in order to increase their interest and motivation to pursue a career in the field of auditors. Then, students' audit knowledge is in the very high category. However, there are still respondents' answers that do not meet the standard, including that students still have minimal knowledge of basic accounting concepts. Therefore, the researcher suggests that students re-learn the basic concepts of accounting and auditing sciences that can be obtained through lectures or by attending special training and seminars.

For further research, the researcher suggests adding or replacing variables that will influence interest in becoming an auditor, such as personality, job market considerations, and education/training. As well as expanding the research object in several universities.

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