

# The Influence of Work Environment, Job Market Considerations, and Audit Fees on Students' Interest in Choosing a Career as an External Auditor (Empirical Study of Accounting Students in Jember Region)

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## ARTICLE INFO

### Article history:

DOI:

[10.30595/pssh.v26i.1803](https://doi.org/10.30595/pssh.v26i.1803)

Submitted:

July 14, 2025

Accepted:

September 02, 2025

Published:

September 10, 2025

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### Keywords:

Work Environment; Job  
Market; Audit Fee

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## ABSTRACT

*This study aims to analyze the influence of the work environment, job market considerations and audit fees on students' interest in choosing a career as an External Auditor. The background of this study is based on the phenomenon that although this profession has a strategic role in the world of accounting and finance, students' interest in taking this career path as an External Auditor has decreased. This study applies a quantitative approach by distributing questionnaires to 83 accounting program students at state and private universities in Jember Regency using the purposive sampling technique. The simultaneous and partial effects of the independent variables on the dependent variables are measured using multiple linear regression data analysis. The results of the study indicate that partially the influence of the work environment and job market considerations have a significant effect while audit fees do not have a significant effect on students' interest in choosing a career as an External Auditor.*

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## 1. INTRODUCTION

Most people see the profession of external auditor as a profitable, challenging, and practical learning experience career path. Auditing financial statements is essential to ensure the orderliness and accountability of corporate and state institutions' finances. In addition, this job offers the opportunity to work in various positions in companies with different operational and quality backgrounds, which opens up a broad work horizon. A person must meet several requirements before being able to work as an accountant or external auditor. One of them is by the Indonesian Institute of Public Accountants (IAPI) which is supervised by the Ministry of Finance. Students gain a conceptual and practical understanding of the world of auditing as an important part of their decision to work in this field.(Prabowo et al., 2023). However, research conducted by(Nugraha, 2018)said that External Auditors are considered to have several perceptions negative, including overtime, unrealistic deadlines and budgets, depression or stress work, and politics company. The two main factors that most often hinder students' interest in working as external auditors are excessive overtime workloads and psychological stress associated with the job. A negative perception of the external auditor's work environment can also cause students to prefer working in other accounting fields. The various information obtained by accounting students about the External Auditor profession is very important in their decision-making process about a career as an External Auditor. If the low

interest in becoming an External Auditor continues, this can lead to a shortage of professional External Auditors, which ultimately has an impact on the effectiveness of financial supervision. Therefore, it is important to understand the influence of student interest in choosing a career as an Auditor External.

On work environment variables each person has a different personality and type of work depending on their personality. One of the relevant theories to explain This behavior is Theory Holland popularized by John Holland (1959) establishes the relationship between personality and job type, this theory reduces the structural-interactive approach. Holland created a typology to organize information about individual character and job variety. On the other hand, the assumption that individuals and work environments interact with each other to form compatibility and behavioral dynamics reflects the interactive aspect of his theory. As mentioned earlier previously, typology theory Holland broadly categorizes or groups people into six personality types, namely, reality, investigative (intellectual), artistic, social, enterprising (active)(Uswati, 2019). While the labor market and audit fee variables use a conceptual perspective based on Expectancy Theory, Expectancy Theory is one of the motivation theories proposed by Victor Vroom. In this work motivation theory, the emphasis is on the process that occurs from the emergence of needs to the achievement of the desired goals and rewards.(Utami & Triani, 2015). According to(Sisca, 2020)Expectancy theory, the power that can motivate someone to act actively in work is very dependent on the reciprocal relationship between what is desired and what is needed.

Although many studies have examined the relationship between the influence of the work environment, job market considerations, and audit fees on students' interest in choosing a career as an External Auditor, the results of the studies are still inconsistent.(Fatmawati & Wibisono, 2024),(SA Oktaviani & Diana, 2023),(hendrawan, 2024)shows that the work environment, job market considerations, and audit fees influence students' interest in choosing a career as an External Auditor, while the research(Sunaryo et al., 2021)And(Asyifa et al., 2022)said that factors such as work environment, consideration of labor market prospects, and audit rewards did not show significant influence on students' preference to work as external auditors. This difference in results indicates that there is an empirical gap that requires further research, especially on different variables and populations.

Jember Regency was chosen as the subject of the study because of its strategic location as a center of higher education in East Java, especially around the horseshoe. Four educational institutions provide undergraduate accounting study programs in the area. Muhammadiyah University of Jember and ITS Mandala Jember act as private universities, and Jember University and UIN Khas Jember act as state universities. So there is a relevant student population to be analyzed in this study. As one of the areas with quite rapid economic development in East Java, Jember has various companies that can provide an overview of career prospects in the audit field. Research on The interest of accounting students in the External Auditor profession in this area is still limited, so this research is expected to provide a more specific and useful contribution to the development of the accounting profession in the Jember Regency area.

This study differs from previous studies in several ways. thing. Research This combines theoretical approaches, namely Expectancy Theory, which provides an understanding of how students' career decisions can be influenced by compensation expectations and working conditions. The focus of this research location is students in Jember Regency, which provides a new empirical contribution because this area has not been widely explored for studies of External Auditor career interests, this adds to the richness of literature from a non-metropolitan area perspective.

The purpose of this study is to thoroughly study how the work environment influences, consideration of labor market dynamics, and compensation audits—also known as fee audits towards student tendencies in determining a career as an external auditor. This study focuses on students of the Faculty of Economics and Business (FEB) in Jember Regency. The data source for this study was obtained from 83 participants selected based on certain criteria, which is a quantitative method. After data collection, a Likert scale digital questionnaire was processed and studied using multiple linear regression methods to evaluate the contribution of each variable simultaneously and partially.

This study analyzes the influence of work environment, labor market considerations, and audit fees on students' interest in choosing a career as an External Auditor (an empirical study of accounting students in Jember Regency). The results of this study can be used as a source of evaluation and reference for curriculum development and learning activities that can increase students' interest in the External Auditor profession.

## 2. LITERATURE REVIEW

### 2.1 Theoretical Basis

#### 2.1.1 Holland's Theory

Holland's theory popularized by John Holland (1959) establishes the relationship between personality and job type, this theory provides an explanation of structural-interactive. Holland developed typology, Typology Theory is considered a conceptual framework used to organize and group data about individual and body

characteristics, jobs. However, the interactive dimension of the theoretical construct shows the basic idea that individuals and the environment influence each other in a dynamic and reciprocal relationship.

#### 2.1.2 Expectancy Theory (Reward Theory)

One of the streams of motivation theory introduced by Victor Vroom is the individual, the effort devoted, and the desired results. This approach can explain the dynamics related to the tendency of students in determining their career direction. In this work motivation theory, the emphasis is on the process that occurs from the emergence of needs to the achievement of the desired goals and rewards.(Utami & Triani, 2015).

#### 2.1.3 Career Selection as an External Auditor

A person is expected to be able to make career decisions that are in line with their personal ideals and aspirations through the process of choosing a professional path, which is a series of structured and continuous actions carried out by a person to prepare themselves for the world of work.(Rahmadani et al., 2009). Career choices are not just about liking, lifestyle, prestige, or just for fun; there are many reasons that people consider when making decisions.(Widiatami, 2013).

#### 2.1.4 Work Environment

The conditions or atmosphere that arise when carrying out work are called the work environment, and this includes work conditions which include the characteristics and burdens resulting from the work. (Rahmadani et al., 2009).

#### 2.1.5 Job Market

The prospect of future job affordability is closely related to reflections on current job market dynamics. It is not surprising that jobs with a wider job market coverage offer more growth opportunities and more lucrative compensation than jobs with a more limited job market coverage.(Asyifa et al., 2022).

#### 2.1.6 Audit Fees

Earning income is often considered important for individuals who work in certain professions because money is an important tool for survival and meeting various daily needs.(Rahmadani et al., 2009).

#### 2.3 Conceptual Framework

The conceptual framework or theoretical structure of this study explains how the independent variables (X) and dependent variables (Y) relate to each other. The conceptual framework in this study is as follows:

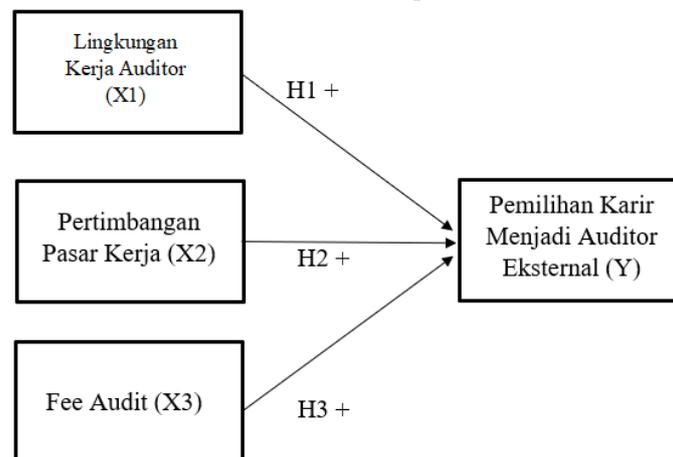


Figure 1. Conceptual Framework

Source: Processed data, 2025

#### 2.4 Hypothesis Development

##### 2.4.1: The influence of the work environment on career choice to become an external auditor.

The conditions or atmosphere that arise when doing work are called the work environment, and this includes: working conditions which include the burden resulting from the work. The impact on performance is also directly related to the employee's personal goals, an accountant must be committed and work hard in his work environment to achieve work goals, he must also adapt and socialize with his work environment.(Rahmadani et al., 2009).

H1: The influence of the work environment has a positive influence on choosing a career as an external auditor.

##### 2.4.2: labor market considerations regarding career choice as an external auditor.

Since each field of work offers different levels of opportunity and accessibility, it is important for individuals to consider the dynamics of the job market when determining their career path. Compared to sectors with fewer job opportunities, jobs with a broad job market landscape usually have greater employment

opportunities. As a result, these jobs are more sought after by job seekers. Accounting graduates not only have the opportunity to work as public accountants, but they can also work as in-house accountants in companies, government public sector accountants, or as professionals in the field of accounting education. (Fatmawati et al., 2024).

H2 : Labor market considerations has a positive influence on career choice external auditor.

2.4.3 Audit fees regarding career choice to become an auditor external

Salary or fee considered as a measuring tool that can be used to evaluate value of services rendered as a reward or performance, a person who works has a strong reason to work for economic reasons, not just to meet financial needs. (Suyono, 2023).

H3 : Audit fees has a positive influence on career choice to become an auditor external.

### 3. RESEARCH METHODS

Study used in this study is quantitative. Approach Quantitative is described as systematic and objective, this research does not rely on personal opinions or interpretations, the research relies on statistical data that can be calculated and measured. Data obtained through questionnaires formulated by researchers act as a source of data that can be analyzed. (Sihotang, 2023). Study This aims to determine whether the work environment, the market Work and audit fees can influence student interest in the Jember area in choosing a career to become an Auditor External.

This research was conducted by distributing questionnaires to final year FEB students from State Universities And Private sector in Jember Regency area online with the criteria of final year students or level VII and above, students who take auditing concentration and students who have conducted proposal seminars. This study uses google form to distribute questionnaires online. After that, the researcher will collect the results of the respondents' responses from the distribution of the questionnaire. The questionnaire refers to research owned by (hendrawan, 2024).

Study This uses primary and secondary data sources. Primary data is data obtained directly from source first in the field by researchers, in other words this data comes from several direct interactions with the research object, not from existing documents, reports or books. (Sugiyono, 2017). This primary data was obtained through a questionnaire distributed online using Google Form to students of State Universities and Private Universities in Jember Regency. and will be calculated using a Likert scale.

Table 1. Questionnaire Answer Scores Based on Likert

No	Answer	Score
1.	Strongly Agree (SS)	5
2.	Agree (S)	4
3.	Disagree (KS)	3
4.	Disagree (TS)	2
5.	Strongly Disagree (STS)	1

Source: Processed data, 2025

#### 3.1 Identification of Variables

##### 3.1.1 Dependent Variable

The dependent variable is a variable that is influenced by the independent variable. The main focus of the research is the dependent variable because the researcher wants to understand all the components that can influence this variable. (Ghozali, 2018). The dependent or bound variable in this study is the student's career choice as an auditor (Y)

##### 3.1.2 Independent (Free) Variables

An independent variable is a variable that influences or causes changes or the emergence of another variable, namely the dependent variable. (Ghozali, 2018). The independent or free variables in this study are the work environment (X1), labor market (X2), and audit fees (X3).

##### a. Work environment

Even though the work environment in a company does not carry out the production process, the work environment directly influences the workers. The work environment is where workers carry out their daily activities. (Fatmawati et al., 2024).

##### b. Job market

The labor market is where people buy, sell, and give prices for services, this is the demand and supply side of the labor market. (Amalia, 2021) A broad job market tends to be more in demand, amidst the dynamics of the job market, students can direct their self-development to suit the needs of the company. (hendrawan et al, 2024)

### c. Audit fees

Audit fees are monetary compensation received by employees as compensation for their contributions to the company.(Veithzal, 2011). Public accounting firms have different methods of rewarding their auditors depending on the client projects they handle, the more projects they complete the greater the reward they receive.(Jaya et al., 2018).

### 3.2 Multiple Linear Regression Analysis Method

Multiple linear regression analysis involves more than one independent variable, used to find out how the independent variable affects the dependent variable.(Ghozali, 2018).

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + \epsilon$$

Information :

Y : Career Selection As An Auditor

a : Constant

$b_{123}$  : Regression coefficient  $X_1, X_2, X_3$

$X_1$  : Work environment

$X_2$  : Job Market

$X_3$  : Audit Fee

$\epsilon$  : Interfering factors outside the model (regression error)

### 3.3 Hypothesis Testing

#### 3.3.1 t-Test (Partial)

According to(Ghozali, 2018) The t-statistic test determines the effect of the independent variable on the dependent variable, and the t-test formula can be used to test the hypothesis partially. The theory used is:

a.  $H_0$ : The variables of work environment, job market and audit fees do not have a significant influence on the variable of choosing a career as an auditor.

b.  $H_a$ : variable work environment, job market, and audit fees have significant influence on the variable of career selection as an auditor

How to make decisions based on the following: $t_{tabel}$

a. If  $<$  then it is accepted and rejected, so that the dependent variable is not significantly affected by the independent variable partially. $t_{hitung} < t_{tabel} H_0 H_a$

b. If  $>$  then it is rejected and accepted, so it can be said that the independent variable partially influences the dependent variable. $t_{hitung} > t_{tabel} H_0 H_a$

#### 3.3.2 Test of Determination Coefficient ( $R^2$ )

Basically. The coefficient of determination describes how well a model can explain the variation of the dependent variable. The coefficient of determination has a value between 0 and 1. Lower values indicate that the independent variable can only provide some explanation of the dependent variable.(Ghozali, 2018).

## 4. RESULTS

### 4.1 Descriptive Statistics of Research Variables

Based on the results of distributing questionnaires to respondents who are FEB students in the Jember area on May 25, 2025, data was obtained with a total of 83 respondents. The data includes the characteristics of respondents including university origin, age, gender, semester/class.

#### 1. Characteristics Based on University of Origin

Table 2. Characteristics Based on University of Origin

College		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Unej	23	27.7	27.7	27.7
	Unmuh	34	41.0	41.0	68.7
	Mandala	13	15.7	15.7	84.3
	uin	13	15.7	15.7	100.0
	Total	83	100.0	100.0	

Source: Processed data, 2025

Based on the data from table 4.2 above, it states that the majority of respondents came from Muhammadiyah University of Jember with a total of 34 respondents.

## 2. Characteristics Based on Age

Table 3. Characteristics Based on Age

Age		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	20 years	29	34.9	34.9	34.9
	21 years	54	65.1	65.1	100.0
	Total	83	100.0	100.0	

Source: Processed data, 2025

According to the data shown in table 4.3 above, the age range of respondents in this study is clearly related to FBE students in the Jember area, the majority of respondents are 21 years old, namely 54 people or 65.1% of the 83 respondents.

## 3. Characteristics Based on Force

Table 4. Characteristics Based on Generation

Force		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2021	56	67.5	67.5	67.5
	2022	27	32.5	32.5	100.0
	Total	83	100.0	100.0	

Source: Processed data, 2025

Based on table 4.5, it can be concluded that most of the respondents came from the Class of 2021, namely 56 people or 67.5% of the 83 respondents.

## 4. Characteristics by Gender

Table 5. Characteristics Based on Gender

Gender		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Woman	60	72.3	72.3	72.3
	Man	23	27.7	27.7	100.0
	Total	83	100.0	100.0	

Source : Data processed, year 2025

Based on Table 4.4 above, the majority Respondent in research these are women, namely 60 person or 72.3% of 83 respondents.

## 4.2 Data Testing Results

## 4.2.1 Validity Test

The validity of a questionnaire depends on the extent to which the data obtained can measure the results through detailed statements that explain the results.(Ghozali, 2018). This study tested the validity of 83 respondents, in decision making based on  $r_{Hitung} > r_{Tabel}$  with  $df = 83-3 = 80$  and  $\alpha = 0.05$ . So it shows whether the question item can be considered valid or not. The following table shows the results of the validity test

Table 6. Validity Test Results

Variable	Item	rhitung	rtable	Information
Influence of Work Environment	X1.1	0.837	0.217	Valid
	X2.1	0.906	0.217	Valid
	X3.1	0.850	0.217	Valid
	X4.1	0.855	0.217	Valid
	X5.1	0.693	0.217	Valid

Variable	Item	rhitung	rtable	Information
Job Market Considerations	X6.1	0.673	0.217	Valid
	X1.2	0.883	0.217	Valid
	X2.2	0.900	0.217	Valid
	X3.2	0.841	0.217	Valid
	X4.2	0.878	0.217	Valid
	X5.2	0.772	0.217	Valid
Audit Fee	X6.2	0.555	0.217	Valid
	X1.3	0.872	0.217	Valid
	X2.3	0.890	0.217	Valid
	X3.3	0.835	0.217	Valid
	X4.3	0.897	0.217	Valid
	X5.3	0.765	0.217	Valid
Student Interest In Choosing a Career Become Auditor External.	X6.3	0.521	0.217	Valid
	Y.1	0.886	0.217	Valid
	Y.2	0.873	0.217	Valid
	Y.3	0.821	0.217	Valid
	Y.4	0.895	0.217	Valid
	Y.5	0.506	0.217	Valid
	Y.6	0.207	0.217	Valid

Source: Processed data, 2025

The table of validity test results for each question shows that All statements presented in the instrument are valid and suitable for use.

#### 4.2.2 Reliability Test

Test reliability is used for evaluate the extent to which the research questionnaire is reliable by providing an explanation of the variable indicators to be studied. Each questionnaire can be considered reliable if it shows that the respondents' responses to the questions given are consistent. (Ghozali, 2018). The following are the results of the reliability test:

Table 7. Reliability Test Results

No	Variables	Cronbach's Alpha	Criteria	
1	Influence of Work Environment	0.902	0.700	Reliable
2	Job Market Considerations	0.851	0.700	Reliable
3	Audit Fee	0.892	0.700	Reliable
4	Student Interest in Choosing Career as an External Auditor	0.812	0.700	Reliable

Source: Processed data, 2025

The results of the reliability test above show that all variables in this study have a Cronbach's alpha value above 0.700, which indicates that they meet the reliability criteria.

#### 4.3 Test Results Classical Assumptions

##### 4.3.1 Test Normality

Kolmogorov one sample test Smirnov can be used to test normality. In this test it is said that the data being tested has a normal distribution if the significant value is greater than  $\alpha$ , namely 0.05, and vice versa. Test one sample Kolmogorov Smirnov and Normal P Plot are used to determine the normality of this study. The significant value of this test is less than 0.05 which indicates that the data tested is not normal or not normally distributed. The following table shows both methods:

Table 8. Test Results Kolmogorov Smirnov one sample test

	Asympt. Sig. (2 tails)	Value of $\alpha$	Information
Unstandardized Residual	0.200	0.05	Normal

Source: Processed data, 2025

The results of the one-sample Kolmogorov Smirnov test are shown by the unstandardized residual value with a significant value of 0.200 which is greater than the  $\alpha$  value of 0.05. It can be concluded that the residual value of the study in the multiple linear regression model shows that the data is normally distributed.

4.3.2 Multicollinearity Test

The multicollinearity test is used to determine whether there is strong linear relationship between variable free (independent) one with another. The tolerance value can be used to find out the symptoms of multicollinearity. Regression model and Variance Inflation Factor (VIF). The tolerance value calculates the variation caused by one independent variable that cannot be explained by other independent variables. Because  $VIF=1/\text{tolerance}$  which indicates high collinearity, the cut off value is used if the tolerance value is more than 0.10 or the VIF value is less than 10.

Table 9. Test Results multicollinearity

Variabes	Tolerance	VIF	Information
Influence of Work Environment	0.140	7.123	Non Multicollinearity
Job Market Considerations	0.201	4.982	Non Multicollinearity
Audit Fee	0.303	3.305	Non Multicollinearity

Source: Processed data, 2025

The results of the multicollinearity test displayed in table 4.16 conclude that the regression model does not show symptoms of multicollinearity between variables. Thus, this conclusion is that the regression model meets the assumption that there is no multicollinearity as a result, the data can be continued to be analyzed.

4.3.3 Heteroscedasticity Test

Heteroscedasticity test is a simple method for know Is the restricted regression model of inequality in the variation of residual values between one observation and another? Heteroscedasticity, namely with a scatterplot that produces a certain pattern if The dots are spread above and below the number 0 and do not form the following pattern, the results of this study are:

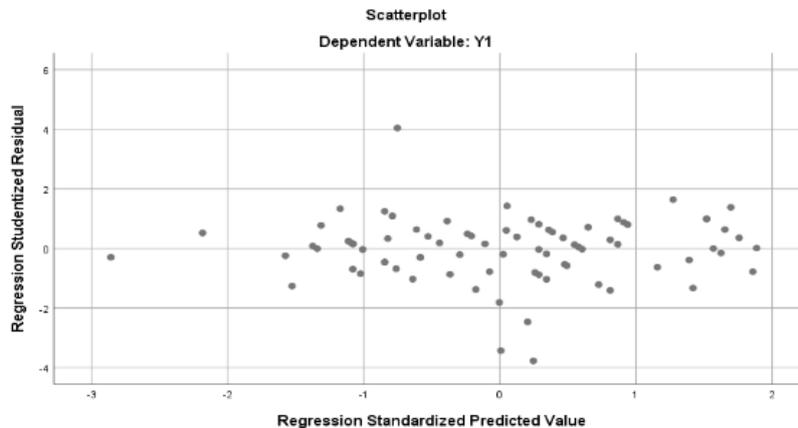


Figure 2. Test Results heteroscedasticity

Source: Processed data, 2025

The scatterplot image of the residuals above shows that the points randomly scattered around the zero horizontal line without producing a clear pattern. Therefore because it can be concluded that the regression model meets the heteroscedasticity assumption found in this model shows that the regression model used is quite good.

4.4 Hypothesis Testing Results

4.4.1 Multiple Linear Regression Analysis

Table 10. Results of Multiple Linear Regression Analysis

Coefficients <sup>a</sup>				
Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.

	B	Std. Error	Beta		
1 (Constant)	4,603	0.929		4,956	0,000
Influence of Work Environment	0.587	0.093	0.670	6,306	0,000
Job Market Considerations	0.310	0.076	0.363	4,081	0,000
Audit Fee	-0.087	0.071	-0.089	-1,230	0.222

Source: Processed data, 2025

With the following functions and equations:

$$Y = 4,603 + 0.587X_1 + 0.310(X_2) - 0.087(X_3) + e$$

#### 4.4.2 t-Test (Partial)

The purpose of the t-test is to determine whether each independent variable partially affects the dependent variable. If the significant value is smaller or less than the  $\alpha$  value, namely 0.005 and value greater than  $t_{hitung}$  mark  $t_{tabel}$ , then it is stated to have an influence. The following table shows the partial t-test of this study:

Table 11. t-Test Results

Variables	count	table	Sig. Value	Information
Influence of Work Environment	6,306	0.677	0,000	Influential
Job Market Considerations	4,081	0.677	0,000	Influential
Audit Fee	-1,230	0.677	0.222	No effect

Source : Data processed, 2025

Based on the data in table 4.18, the results of the partial t-test that has been carried out can be explained below:

1. The results of the work environment influence variables show that significant value of 0.000 is less than or equal to the value  $\alpha$  is 0.05 and mark  $t_{hitung}$  greater than the value, namely,  $t_{tabel} 6,306 > 0.677$  which means that the work environment influence variable has a positive effect on Student interest variables in choosing a career become an external auditor.
2. The variable for considering the work market has results showing a significant value of 0.000 is less than or equal to the value  $\alpha$  is 0.05 and the value  $t_{hitung}$  greater than the value, namely,  $t_{tabel} 4,081 > 0.677$ , which means that the labor market consideration variable has a positive effect on the student interest variable. in choosing career become an external auditor.
3. The audit fee variable has results showing a significant value of 0.222 is less than or equal to the value  $\alpha$  is 0.05 and the value  $t_{hitung}$  more the magnitude of the value is,  $t_{tabel} -1,230 < 0.677$  indicates that the audit fee variable has a negative effect on the interest variable. students in choosing a career as an external auditor.

#### 4.4.3 Analysis of Determination Coefficient $R^2$

The purpose of this analysis is to find out or calculate how much regression model is used to explain the influence between independent and dependent variables. The results of the determination coefficient analysis in this study are shown in the following table:

Table 12. Test Results Coefficient Determination  $R^2$

Model Summaryb				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.935a	0.875	0.870	1,19122

Source : Data processed, 2025

The table above shows that there is a strong correlation between the variables influencing the work environment, labor market considerations, and audit fees on students' interest in choosing a career as an external auditor. Therefore, it can be concluded that this model is very effective in explaining and predicting students' desire to work as external auditors.

## 5. DISCUSSIONS

Based on data management using the SPSS version 25 program. It was concluded that the main hypotheses in this study received empirical support. The results showed that both work environment factors and labor market considerations about the constellation of the work market had a significant influence on students' tendency to choose a career as an external auditor. On the other hand, the audit fee variable did not show a significant influence on the student's career decisions.

### 5.1 The Influence of the Work Environment on Students' Interest in Choosing a Career as an External Auditor

The results of this research analysis show that the variable of work environment influence shows significant results on students' interest in choosing a career as an external auditor. This shows that the more positive the auditor's work environment, the more the interest of students who will choose a career as an external auditor increases.

The results of this study agree with (Fatmawati et al., 2024), (Saputra et al., 2023), (Oktaviani et al., 2020), and (Prabowo et al., 2023) which states that the work environment has a positive influence on students' interest in choosing a career as an external auditor.

### 5.2 Job Market Considerations Regarding Students' Interest in Choosing a Career as an External Auditor

The analysis of this study shows that factors related to the job market landscape have a significant influence on students' inclination to decide to work as external auditors. This indicates that as the number of jobs available in the audit field increases, students' interest in pursuing this career also increases in proportion.

Results study this is in agreement with (Fatmawati et al., 2024), (Oktaviani et al., 2020), (Hendrawan, 2024) and (Asyifa et al., 2022) who said that consideration market work has a significant influence on interest students in choosing a career as an external auditor.

### 5.3 Audit Fees To Student Interest in Choosing Career as an External Auditor

Based on the results of the analysis, it is proven that the audit fee factor does not have a significant influence on students' tendency to choose to work as external auditors. This result shows that accounting students do not consider financial compensation expectations as the main basis when they determine their careers. In other words, in this situation, the remuneration factor is not the main factor in career decision making.

The results of this study agree with (Zulfirista et al., 2023), (Sunaryo et al., 2021), and (Satriawan, et al., 2023) which states that audit fees are not significant to students' interest in choosing a career as an auditor.

## 6. CONCLUSION

Based on the results of the data analysis above, the following conclusions can be drawn:

1. Environmental influences have a significant effect on students' interest in choosing a career as an external auditor, thus the work environment can encourage them to consider comfort factors in the work environment.
2. Job market considerations influence students' interest in choosing a career as an external auditor. Thus, this can encourage students to seek more information about job opportunities in the external audit field.
3. Audit fee no has a significant influence on student interest in choosing a career as an external auditor. This is because students do not understand the audit fee system and do not have direct experience in the world of practice, such as an internship at a public accounting office.

This study has limitations that must be considered. One of them is that the subjects of this study only involved accounting students in the Jember area, therefore the results may not be generalizable to students more widely. In addition, because most students have never worked in the professional world, especially in the field of external audit, the audit fee variable may not be fully understood by respondents in this study, therefore it is recommended that further research use a qualitative approach and include more respondents to gain a deeper understanding of students' perceptions of the auditor profession compensation system.

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