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Accounting Students Motivation In Banyumas Residency For Choosing Careers As Forensic Accountants

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ABSTRACT

Manuscript type: Research paper

Research Aims:

Forensic accounting can be performed if an auditor has suspicions of deliberate irregularities and misstatements in the financial statements (Italia, 2012). Its unique characteristics as a special field in accounting studies, forensics is one of the most important sciences in accounting. However, there are still many skills and attributes needed by accounting graduates that are not developed at the tertiary level (Kavanagh, & Drennan, 2008). This situation is in line with the facts in academic institutions in Indonesia that have not developed accounting competencies those are needed by accounting service users.

The purpose of this study was to investigate the internal and external factors that motivate accounting students to have a career as forensic accountants using Behavioral career decisions theory (Krumboltz, 1987). Otherwise, to analyze the differences in motivation between students of public universities and private universities in Banyumas Residency.

Design/methodology/approach:

This study used a survey method by providing a questionnaire. Population in this study were active undergraduate accounting students in Jenderal Sudirman University, Muhammadiyah University of Purwokerto, and Wijayakusuma University. The number of respondents were 95 and data analysis using SPSS.

Research Findings:

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

Theoretical Contribution/Originality:

Universities that produce accounting graduates are certainly required to develop the basic competencies of forensic accountants for their students. It is expected that after getting a degree undergraduate, bachelors of accounting should understand and be ready to a basic-elementary of the profession that one is.

According to Krumboltz (1987) a person makes career decisions because involved in various behaviors that lead to choose a career. There are internal and external factors that influence accounting students in choosing a career as a forensic accountant. The result of study shows that there are achievements, recognition of appreciation, salary rewards and person's environmental conditions as motivational

factors.

Practitioner/Policy Implication:

Accounting educators and academics can be more consider the preparation of a suitable forensic courses syllabus or curriculum for undergraduate programme. Some accounting students from Wijayakusuma University hoped that there would be separate forensic courses as a reference in choosing a career as a forensic accountant

Research limitation/Implications:

This research has limitations, namely there was no measurement of what causes accounting students not to be interested in choosing the forensic accounting profession using a perception-based scale. Subsequent research needs to develop measures that can better captures perception of the advantages and disadvantages of the profession through adequate questions.

Keywords: career; accountant; forensic; curriculum, motivational factors.

1. Introduction

A person makes career decisions because involved in various behaviors that lead to a career (Krumboltz; 1987). Students majoring in accounting think about the advantages and disadvantages of choosing a career in the future. The readiness of the current curriculum is not sufficient to meet the needs of forensic accounting in Indonesia (Yudhiyati, 2020). Similar research has found that academic respondents also support teaching forensic accounting as a separate subject, although they also agree that forensic accounting should be combined with other courses (Putra, 2018; Rudhiansyah, 2014). As for practitioners who prefer to include the topic of forensic accounting in other courses (Sugianto & Jiantari, 2014). In this case, previous research explains that there is still confusion regarding the forensic accounting curriculum policy for each university in Indonesia. The university curriculum, especially the accounting study program, in meeting the needs of the forensic accountant profession, is considered to have no readiness.

This study focused internal factors namely: achievement, professional recognition (appreciation), reward (salary) as motivation to have a career as forensic accountants in Banyumas Residency. According to Krumboltz (1987), internal factors that influence one's career decision-making are genetic factors, learning factors, and ability to deal with tasks or problems.

More over, this study explained external factors such as work environment, labour market and relatives interested which are inspiring accounting students to choose careers as forensic accountants. Jobs with a more labor market will be in greater demand than jobs with a small job market and work environment. The work environment is influenced by several factors that affect the work situation, namely the nature of work (routine, attractive, and overtime hours), the level of competition between employees, and work pressure (Andersen & Chariri, 2012). The job opportunities of job market considerations of choice of profession are considered to have an impact on career choices for accounting students. The more labor required, the greater the market considerations.

The third, this study identify differences of motivation between accounting students of public university and private universities for choosing career as a forensic accountant. Krumboltz (1987) explains that public and private students are considered to have the same duties, obligations, and roles as students. But, in the process of new admissions students, both at Public and private universities are very different. State universities have a very strict process for

selecting new students, going through several entrance exams and conditions, although some students are admitted to state universities does not go through the selection process. Some private universities according to Haskara & Abdul Rohman (2010) are also more concerned with financial capabilities.

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

2. Literature Review And Hypotheses Development

2.1 Krumboltz 's Behavioral Career Decision-making Theory

Krumboltz, Mitchell and Gelatt (1975) developed theory of Behavioral Career Decision-making. Krumboltz continued this theory until 1994 and stated social learning theory in decision-making career choices as the result of the general development of Bandura's social learning behavior. According to this theory a person's personality and behavior arise from a unique learning experience. This learning experience consists of interaction between positive cognitive analysis and negatively reinforcing events (Mitchell & Krumboltz, 1984).

Factors influence positive cognitive as learning experiences are:

- Innate attributes and innate abilities, such as race, gender, skills, intellect and behavior.
- The social environment, such as social life, individual experience in work, training, social policies and work experience from others
- Past learning experiences related to associational learning experiences in which individuals observe the relationship between events and are able to predict all possibilities. The second, application learning experience when individuals are able to apply directly with observable results in the environment
- Skills in task approach, related to individual skills in carrying out new tasks, through actual experiences such as problem solving, skills, work habits, mental sets, emotional responses and cognitive processes

Krumboltz (1994) proposed people will accept a job if:

- They have been successful at a task they believe in as the member's performance in the job was.
- They have observed a meaningful model that has been strengthened for the activities carried out by working members.
- The relative emphasis on friends is useful to them, they also observe positive words and images associated with them.

Meanwhile as opposite propositions are:

- They fail at tasks they believe can be the same as tasks performed by people on the job.
- They have observed that the model has meaning for those who are punished or ignored in carrying out activities at work.
- Has observed friends who are not profitable for him and has been influenced by words and images associated with his work.

2.2 Forensic Accounting Profession and Forensic Accounting Education

One of the increasingly popular topics in many countries related to overcoming financial fraud is forensic accounting (Yusof et al., 2007). Forensic accounting is a science of accounting that is compatible with the law (Singleton & Singleton, 2010). So, this forensic accounting is a manifestation of the use of accounting science for legal purposes. A forensic accountant is also referred to as a forensic auditor or an investigative auditor.

Auditors are deemed not sufficiently helpful in dealing with this fraud (Smith, 2015). Forensic accountants provide professional scepticism and analytical skills to look beyond the numbers presented to investigate and discover the true intentions of transactions, conversely, the focus of the audit is to determine whether the company's financial statements are presented fairly without material misstatement (Warshavsky, 2013).

Students in university need to be introduced to the basics of forensic accounting to prepare potential Indonesian forensic audit practitioners to eradicate fraud and corruption in the future. Audit-related knowledge and expertise in forensics in depth are not widely taught in universities in Indonesia at this time. The application of forensic accounting education is seen as an important attribute to increase awareness of the importance of eradicating fraud in the eyes of the public and students.

Forensic accounting is the application of technology and science in the fields of accounting, finance, management, and crime to investigate and find evidence of illegal acts and fraud or other financial disputes (Rezaee et al., 2016). Forensic accounting can be performed if an auditor has suspicions of deliberate irregularities and misstatements in the financial statements (Italia, 2012). Its unique characteristics as a special field in accounting studies, forensics is one of the most important sciences in accounting.

Education related to forensic accounting topics allows individuals who have studied it to be able to identify indicators of fraud/red flags in the organization. At the same time, they have an understanding of steps that need to be taken when they discovered irregularities. Forensic accounting education is becoming popular in various countries along with the increasing demand from companies or organizations to produce college graduates who have anti-fraud expertise and awareness (Yudhiyati, 2020).

However, there are still many skills and attributes needed by accounting graduates that are not developed at the tertiary level (Kavanagh & Drennan, 2008). This situation is in line with the facts in academic institutions in Indonesia that have not developed accounting competencies that are needed by accounting service users

Problems and criminal practices in the financial sector that occur can be seen from previous financial scandals such as the case of Enron, WorldCom, Qwest, Global Crossing, and others. These cases have shaken the world and opened the eyes of businessmen to pay more attention to the financial problems. Similar cases have also occurred in Indonesia such as the Century Bank case, Bank Bali case, and the BLBI case. The scandals resulted in losses and have reduced investor and public confidence in the company's financial statements.

Indonesia corruption perception index in 2020 recorded a rank Indonesia is ranked 85 of 180 countries (KPK, 2020). A survey conducted by ACFE (2020) also ranked Indonesia as the country with the highest number of fraud cases against organizations in the Asia Pacific in 2019.

One of the provinces in Indonesia, namely Central Java, currently has a high potential for

corruption. Indonesia Corruption Watch (ICW) places Central Java as the second province for the most corruption cases in 2018. ICW's assessment of Central Java is deteriorating. In 2017, Central Java was number four regarding the number of prosecutions for the most corruption cases with a total of 29 cases and a state loss of 40.3 billion (Kumoro, 2019). Especially during the current pandemic that is being felt, various financial scandals have emerged in various sectors, especially corruption. There are few cases of corruption that emerged when the pandemic period. To reduce the poverty rate that continues to increase during of a pandemic due to the implementation of large-scale social restrictions, as well as to promote public welfare, the Government issued a policy of providing social assistance in response to the current pandemic conditions.

But precisely this moment is used by people who are not responsible for committing financial crimes, as an example Banyumas Residency. The Purwokerto District Attorney, Central Java, is speeding up the filing of two corruption suspects in social assistance funds from the Ministry of M¹⁰ power worth Rp 2.15 billion (Zain, 2021). These conditions encourage the growing need for the forensic accounting profession now and in the future. The urgency of the forensic accounting profession is important to be realized by accounting students where they are prospective accountants who should be sensitive to the needs of the nation.

The increasingly complex business world with increasingly advanced technology has made the forensic accounting profession an indispensable one. The development of forensic accounting in Indonesia is quite advanced, but it is still lagging when compared to other countries. In other countries, there are already several countries that apply special standards as guidelines for the implementation of forensic accounting. Like in the UK, the UK was the first country to create a site corporate beneficial owners in the country to prevent corruptors from ¹⁰ding the proceeds of their crimes. Meanwhile in Indonesia, many universities offer forensic accounting topics in their accounting programs.

There are still many educational institutions that do not understand that forensic accounting education contains unique problems that are different from ordinary financial accounting education (H. Y. Prabowo, 2021). Three stakeholder groups such as academics, students, and practitioners agree that there will be increase in demand for forensic accounting in the future (Dania Sofianti et al., 2014; Dewajaya, 2016; Putra, 2018). The expectations of an increase in demand are the same as the findings of similar studies conducted in several other countries. This shows that there will be an increase in forensic accounting services that will occur in various countries along with the increasing number of business transactions and the development of financial fraud.

With the increasing number of fraudulent practices, both in the business and political realms, the synergy between students is needed to be able to equalize the perception that the role of forensic accounting can contribute to suppressing fraud practices in all sectors. The urgency of forensic accounting can begin with the emergence of student motivation in choosing a career as a forensic accountant. accountant arises due to various factors. During challenges in learning forensic accounting that is still considered contradictory, career choice as a forensic

Unfortunately, the main challenge for teaching forensic accounting courses in universities in the absence of standard standards in the provision of forensic accounting services and fraud examinations (Yudhiyati, 2020). This is usually due to different ways of handling between cases depending on the situation at hand. This character is different from auditing where there are clear guidelines on the procedures that must be carried out. This condition makes it difficult for the department and parties involved in the preparation of the curriculum for the forensic accounting course. This challenge is even more severe because forensic accounting, which is

expected by the three stakeholder groups to take different forms between countries. As a result, references or guidelines on forensic accounting education in other countries may not necessarily be able to answer the needs that exist in Indonesia. Based on the description above, it can be concluded that forensic accounting education in Indonesia, especially at universities in the accounting study program, is one of the important things for the needs of the forensic accounting profession in the future.

2.3 Internal Factors Motivate Accounting Students in Banyumas Residency for Choosing Careers as A Forensic Accountants

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

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

Therefore, the career choice of accounting students is determined by the hope of the prospects they will choose. This career considered to be able to meet their individual needs and whether the career has an appeal. So, it can be concluded that students have motivations about the career they choose to be able to get the things they want, which in this case is seen from financial rewards such as bonuses and professional recognition, namely an award that will be obtained from the career that has been chosen.

Suseno, (2019) showed that internal factors had a positive effect on the perceptions of accounting students in choosing careers. Adelia *et al* (2021) recognition, achievement, rewards or bonuses are considered influence accounting students of the Islamic University of Malang for choosing their future career. Based on this description, a hypothesis can be formulated in this study:

H1: Internal factors motivate accounting students for choosing a career as a forensic accountant

2.4 External Factors That Motivate Accounting Students in Banyumas Residency for Choosing Careers as A Forensic Accountants

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

The job opportunities or job market considerations of choice of profession are considered to have an impact on career choices for accounting students. The more labor required, the greater the market considerations. Furthermore, Adelia *et al* (2021) examined the factors namely work environment, and labor market considerations. These factors are considered to greatly

influence accounting students of the Islamic University of Malang in considering the career they will choose. Based on this description, a hypothesis can be formulated in this study:

H2: External factors motivate accounting students for choosing a careers as forensic accountant.

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

Krumboltz (1987) explains that public and private students are considered to have the same duties, obligations, and roles as students. But, in the process of new admissions students, both at Public and private universities are very different. State universities have a very strict process for selecting new students, going through several entrance exams and conditions, although some students are admitted to state universities does not go through the selection process. Some private universities according to Haskara & Abdul Rohman (2010) are also more concerned with financial capabilities. Around this time, private universities are more concerned with the quality of their prospective students than public universities. With the difference in the selection of entry in public and private universities, then of course the character and quality of student learning are different.

Haskara & Abdul Rohman (2010) found that accounting students at public universities have a better understanding of accounting than accounting students at private universities. With the emergence of the above statement, the researcher is also interested in analyzing whether the differences between public and private universities will affect students' interest in choosing a career as a forensic accountant.

H3: There is difference motivational factors in choosing a career as forensic accountants between Public Universities and Private Universities Accounting students

3. Research Method

3.1 Data Collection and Variable Measurement

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

3.2 Operational Definition Variables

Table 1. Operational Variables

Variable	Indicator	Measurement Scale	No. Item
Internal motivation factors (X1) Arjasari, Santi (2019)	1. Achievements	Likert	1,2,3,4
	2. Professional recognition	Likert	5,6,7
	3. Reward/salary	Likert	8,9,10
External motivation factors (X2) Arjasari, Santi (2019)	1. Work environment	Likert	11,12,13,14
	2. Labour market	Likert	15,16,17,18
	3. Family	Likert	19,20,21,22
Choosing Career as A Forensic Accountant (Y) Kusuma, Lenny Amitta (2016)	1. Interested in choosing a career as a forensic accountant	Dichotomous	1 st part

2. Career decision making	Likert	2 nd part (1,2,3,4,5,6,7,8)
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3.3 Internal motivation factors (X1)

- Achievement
Students majoring in accounting will tend to choose a career as a professional accountant if he has an adequate basic knowledge of accounting, which has been obtained in their previous education.
- Professional recognition (appreciation),
The existence of professional recognition is included in the nonfinancial award factor. There will be a visible difference because of the possibility that one type of profession with another type of profession provides this non-financial award in a different way.
- Reward (salary)
One of the rewards in the form of financial and consideration for an individual's goals in a career is salary (Alhadar, 2013). The financial rewards are tangible rewards that an individual will be more motivated in choosing or having a career.

3.4 External motivation factors (X2)

- Work environment,
The work environment is influenced by several factors that affect the work situation, namely the nature of work (routine, attractive, and overtime hours), the level of competition between employees, and work pressure (Andersen & Chariri, 2012). Some special characters are needed by a worker in dealing with the work environment. One of the supporting factors for achieving the target is also assessed from adaptation and socialization in the work environment. This is the reason why the work environment is also considered in career selection.
- Considerations of the labor market,
Consideration of the labor market is also one of the factors that influence students in choosing a profession (Minat et al., 2018). Jobs with a wider job market will be more desirable than jobs with a smaller labor market. It is because there will be more development opportunities from these jobs.
- Family
The motivation of accounting students in choosing a profession is not only influenced by factors from within the students themselves, but also from outside, such as the family environment. The family situation (father, mother, brother, sister, brother, and family) is considered to have a considerable influence on the success of children (Djaali, 2008: 99).

3.5 Choosing Career as A Forensic Accountant (Y)

The hope of the prospects they will choose. The career considered to be able to meet their individual needs and whether the career has an appeal. So, students have motivations about the career they choose to be able to get the things they want, which in this case is seen from financial rewards such as bonuses and professional recognition, namely an award that will be obtained from the career that has been chosen.

- Interested in choosing a career as a forensic accountant
- Career decision making

3.6 Statistical Test

After collecting data from respondents, this study tested the validity and reliability of the data. Then, all hypotheses tested by SPSS to determine the causal relationship between the variables

built in this research model. This study tested the reliability and validity of the questionnaires. Then each model is measured to assess its suitability compared to the normative standard value. This study considers the suitability of the model with its goodness of fit criteria such as descriptive statistics, validity and reliability test results, model fit and quality indices, and statistical results.

4. Statistical Results And Findings

4.1 Descriptive Statistics, Validity and Reliability

The number of respondents were 95 undergraduate accounting students in Banyumas Residency, consists of 35 respondents from Jenderal Soedirman University, 47 from Muhammadiyah Purwokerto University, and 13 students from Wijayakusuma University. Pilot test is used to determine and ensure that the questionnaire items are sufficient, correct, and can be understood by respondents (Blumberg et al., 2014: 85). Respondents used in trials in this study were several active students of Accounting Department at Jenderal Soedirman University.

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

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

Based on the results of the respondents' answers as many as 95 respondents, accounting students in Banyumas Regency 100% answered that they knew about the accounting profession. But, not all accounting students know some of the type accounting profession in Indonesia.

The profession of a public accountant was known by 87.50% of accounting students who filled out the questionnaire. The accounting profession as an educator is known by 45.80% students. The profession of government accountant was known by 54.20%. The profession of the corporate accountant was known by 66.70%. The profession of a consultant was known by 54.20%. While the choice of other professions filled by 1% of the total number of respondents.

From the results of these respondents, it can be seen that the knowledge of accounting students about the accounting profession in Indonesia is not evenly distributed. One of his professions is a profession called as forensic accountant. It is also seen that some accounting students in Banyumas do not know the forensic accounting profession. A total of 12 out of 107 questionnaires distributed to the population chose the answer no. That is the 12 questionnaires that answered that they did not know the forensic accounting profession and did not participate

in the analysis because of the student's lack of motivation in choosing the forensic accounting profession in the future.

The normality One-Sample Kolmogorov-Smirnov Test was used to test the normal distribution of the data obtained. The results show that the asymp value. sig. (2-tailed) is more than the Kolmogorov-Smirnov Z test for the standardized residual variable of 0.562 which is greater than the value of (0.05). These results indicate that the data in this study are normally distributed.

Multicollinearity test was conducted to determine whether in the regression model there is a correlation between independent variables. The results of the multicollinearity test results for each internal variable have a tolerance value of 0.642 greater than 0.10 and VIF value of 1.557 less than 10. In external variables, the results of the multicollinearity test have a tolerance value of 0.642 greater than 0.10 and VIF value of 1.557 less than 10. With these results, it can be concluded that there are no symptoms of multicollinearity or there is no influence between independent variables.

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

Multiple linear regression analysis was conducted to determine the effect of independent, internal and external variables on the dependent variable, namely the motivation of accounting students. Table 2 is the result of multiple linear regression analysis

Table 2. Results of Multiple Linear Regression Analysis

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

a. Dependent Variable: CHOOSING CAREER

Source: Processed Data, 2021

The regression equation shows the relationship between the independent variable and the dependent variable partially. From the result it can be concluded that: if the internal motivation variable increases with the assumption that the external motivation variable remains, then the choice of a career as a forensic accountant will also increase. If the external motivation variable increases, assuming the internal motivation variable remains, the choice of a career as a forensic accountant will increase.

The summary of the results of the regression analysis in the table shows that the coefficient of determination (R^2) the value of Adjusted R square is 0.396 or equal to 39.6%. This means that the as a forensic accountant (Y) by 39.6%. While the rest ($100\% - 39.6\% = 60.4\%$) is influenced by other variables outside this regression equation or variables not examined.

Table 3. F Test Results

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

a. Dependent Variable: choosing career

b. Predictors: (Constant), external, internal

Source: Processed Data, 2021.

Based on table 3, the calculated F value is 31.0796 > F table 0.323 and the significance value is 0.000 < 0.05. It can be concluded that the internal motivation variable (X1) and external motivation (X2) have a simultaneous (together) effect on the choice of a career as a forensic accountant

First Hypothesis Testing (H1)

Internal motivation variable (X1) a significant and positive effect on choosing a career as forensic accountants. The value of t Table = $(a/2; n-k-1) = t(0.05/2; 95-3-1) = t(0.025; 91) = 1.98638$. This means that the t-count value is greater than the t-table ($4.390 > 1.986$), then H_0 is rejected and H_a is accepted. So the hypothesis which reads that internal factors motivate accounting students to have a career as forensic accountants is accepted.

Second Hypothesis Testing (H2)

External motivation variable (X2) positively and significant influence for choosing a career as forensic accountants. The significant external motivation (X2) $0.008 < 0.05$. The value of t Table = $(a/2; n-k-1) = t(0.05/2; 95-3-1) = t(0.025; 91) = 1.98638$. This means that the t-count value is greater than the t-table ($2.711 > 1.986$), then H_0 is rejected and H_a is accepted. So, that the hypothesis that external factors motivate accounting students to have a career as forensic accountants is accepted.

Table 4. t-Test Results

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

a. Dependent Variable: CHOOSING CAREER

Source: Processed Data, 2021

Third Hypothesis Testing (H3)

To investigate the third hypothesis using the t-test of two independent samples. In t test there are criteria that must be met where the significance level used is 5% or 0.05. It can be concluded that the independent variable in a study has an influence on the dependent variable. The criteria for accepting the hypothesis are as follows: H_0 is

accepted if $P \text{ value} \leq 0.05$ and H_a is accepted if $P \text{ value} > 0.05$.

In this test using SPSS and calculating the compare means between each university. Public universities for Jenderal Sudirman University and private universities for Muhammadiyah Purwokerto University and Wijayakusuma University. The Sig (2-tailed) in the Independent Sample tTest is $0.371 > 0.005$. It means that H_0 is accepted and H_a is **rejected**. That way, there is no difference between the motivation of private and public accounting students in choosing a career as a forensic accountant.

4.2 Research Findings

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

Based on the results of the first hypothesis test (H_1), there are internal factors that motivate accounting students in Banyumas in choosing a career as a forensic accountant. Accounting students in Banyumas are considered to have internal motivations that understand many things in choosing a decision to have a career as a forensic accountant in the future. They tend to choose a career as a professional accountant to get an achievement. Professional recognition during a career as a forensic accountant is recognized by accounting students. A high salary or reward is certainly a consideration for students in a career as a forensic accountant.

This research is in line with Behaviour Career Choice Theory proposed (Krumboltz, 1987) which states the existence of a person's motivation and the relationship between reward and effort. In this theory, the rewards in question are financial rewards such as bonuses and professional recognition, the categories of internal factors that influence one's career decision-making are genetic factors, learning factors, and the ability to face tasks or problems. The results also support the results of Suseno, Novie Susanti (2019) and Adelia et al (2021).

Based on the results of the second hypothesis test (H_2), there are external factors that motivate accounting students in Banyumas in choosing a career as a forensic accountant. The results of this study are following Krumboltz (1987). The result of this study are following research by Nurhalisa et al (2020) and Saputra, Agung Joni (2018)

The external factors referred to in this case are represented by the work environment, labor market considerations, and family. It should be noted that dominant factor in choosing a career by considering their work environment. When their personalities match the competition or work environment of their careers, they will pursue those careers.

Likewise, with labor market considerations. Jobs with a wider job market will be more in demand than jobs with a smaller labor market because there will be more opportunities from those jobs. Opportunities for the forensic profession are still considered quite large and will continue to increase considering the current economic situation

Based on the results of the third hypothesis test (H_3), the hypothesis is **rejected**. There is difference no between motivation of public accounting students and private students in Banyumas in choosing a career as a forensic accountant. The results of this study are in line with the Behavioral Career Decision Making Theory, Krumboltz (1987) which explains that public and private students are considered to have the same duties, obligations, and roles as

students. So, students are considered equal in choosing a profession.

However, the results of this study are not following the statement by Haskara and Abdul Rohman (2010) which states that the career choice factor will change along with the conditions faced. One example is the difference in the selection of public and private universities. So, of course, the character and quality of student learning is also different. Selection to enter state universities is considered more difficult because they have to pass a strict examination so that they are considered more qualified than private students. This difference in quality will later distinguish the reasons for the career decisions chosen by students, both public and private students.

⁴ The results of this study contradict the results of research by Haryanto, Fanny Natalia (2019). But, the result similar to Sudjana, Yenny Cinthya (2016) that the perception of the accounting profession's code of ethics between accounting students at state universities and accounting students at private universities in Banjarmasin was not different.

² Comparison of accounting students at public and private universities in Banyumas is considered the same or there is no difference in motivation in choosing a career because most consider that the forensic accounting profession is very closed with other profession and even some universities do not set forensic courses in mandatory courses.

As stated in an open-ended question by several accounting students in Banyumas, both public and private universities. An accounting student at Wijayakusuma University, stated forensic accountants now may still be rare because they rarely hear about this profession. A similar statement was expressed by one of the Muhammadiyah Purwokerto accounting students, there are many scandals in Indonesia but many universities do not put forensic accounting in compulsory subjects such as auditing although it is important. This statement is also supported by an answer from an accounting student at Jenderal Sudirman University. The third statement explains how important the forensic accounting profession is for Indonesia.

In Indonesia, the profession as a forensic accountant is very much needed, but there are only a few people who are interested. There are many cases of fraud, so that the forensic accounting profession is urgently needed. It is unfortunate that the current university curriculum, especially in Banyumas, for forensics knowledge is still considered limited. This factor has affected motivation of accounting students in choosing a career in forensic accounting in the future.

Universities that produce accounting graduates are certainly required to develop the basic competencies of forensic accountants for their students. It is expected that after graduate, bachelors of accounting should understand and be ready to understand a basic-elementary of the profession.

² As practical implications, it is hoped that accountant educators and academics can consider the preparation of a syllabus or curriculum for forensic courses. Some accounting students from Wijayakusuma University hoped that there would be separate forensic courses as a reference for choosing a career as a forensic accountant

This research has limitations, namely there was no measurement of what causes accounting students not to be interested in choosing the forensic accounting profession using a perception-based scale. Subsequent research needs to develop measures that can better capture perception of the advantages and disadvantages of the profession through adequate questions.

Future research can analyze what causes accounting students not to be interested in choosing the forensic accounting profession so that they can still be declared as respondents. There are

still other independent variables that are more likely to influence student motivation in choosing a career as a forensic accountant, such as perceptions of the advantages and disadvantages of the professional. Other recommendation, framing theory can be chosen as reference to support result the research.

Constraints from the Covid-19 Pandemic prevented researchers from conducting research directly on students, so research was conducted online using Google Forms with lots of questions or statements. Researchers can find other effective methods for collecting questionnaires, and look for other ways to collect data that are more interesting for students to fill out.

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