


ANALYSIS OF FACTORS THAT INFLUENCE THE INTEREST OF ACCOUNTING STUDENTS IN CHOOSING A PROFESSION IN THE FIELD OF TAXATION

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ARTICLE INFO	ABSTRACT
<p>Article history:</p> <p>Received 15 May 2023</p> <p>Accepted 11 August 2023</p>	<p>Purpose: This study aims to determine the factors that influence the interest of accounting students in choosing a profession in the field of taxation.</p> <p>Theoretical framework: In a narrow sense, the accounting profession is the scope of work performed by accountants which usually consists of auditing, accounting, tax and management consulting work.</p>
<p>Keywords:</p> <p>Perception of the Profession; Financial Awards; Self-Ability; Accounting Student Interests; Taxation.</p> <div data-bbox="172 981 480 1227" style="text-align: center;">  </div>	<p>Design/Methodology/Approach: This research used the solving method so that 68 samples were obtained from 207 accounting students of the class of 2019 who had completed taxation I and taxation II courses. The method of data collection uses questionnaires and documentation. Data analysis method using multiple linear regression analysis with the help of the SPSS 25 application.</p> <p>Findings: This research is still limited to Halu Oleo University students only, so the research variables do not have good generalizability. Future researchers are expected to expand the object of research, for example comparing with other university students.</p> <p>Research, practical & social implications: The results showed that (1) Perceptions of the Profession have a positive and significant effect on the Interest of Accounting Students (2) Financial Awards have a positive and significant effect on the Interests of Accounting Students (3) Self-Ability has a positive and significant effect on the Interest of Accounting Students (3) Perceptions of the Profession.</p> <p>Originality/Value: Financial Awards and Self-Ability are simultaneously positive and significant to the Interests of Accounting Students.</p> <p>Doi: https://doi.org/10.26668/businessreview/2023.v8i8.3420</p>

ANÁLISE DE FATORES QUE INFLUENCIAM O INTERESSE DOS ESTUDANTES DE CONTABILIDADE NA ESCOLHA DE UMA PROFISSÃO NO CAMPO DA TRIBUTAÇÃO

RESUMO

Objetivo: Este estudo visa determinar os fatores que influenciam o interesse dos estudantes de contabilidade na escolha de uma profissão no campo da tributação.

Quadro teórico: Em um sentido restrito, a profissão de contabilidade é o escopo do trabalho realizado por contabilistas que geralmente consiste em auditoria, contabilidade, imposto e trabalho de consultoria de gestão.

Design/Methodologia/Abordagem: Esta pesquisa usou o método de resolução para que 68 amostras fossem obtidas de 207 estudantes de contabilidade da turma de 2019 que tinham concluído os cursos de tributação I e tributação II. O método de coleta de dados utiliza questionários e documentação. Método de análise de dados utilizando análise de regressão linear múltipla com a ajuda da aplicação SPSS 25.

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Constatações: Esta pesquisa ainda é limitada apenas a estudantes da Universidade Halu Oleo, de modo que as variáveis de pesquisa não têm boa generalização. Os futuros pesquisadores deverão ampliar o objeto de pesquisa, por exemplo, comparando-o com outros estudantes universitários.

Pesquisa, implicações práticas e sociais: Os resultados mostraram que (1) Percepções da Profissão têm um efeito positivo e significativo sobre o Interesse dos Estudantes de Contabilidade (2) Prêmios Financeiros têm um efeito positivo e significativo sobre os Interesses dos Estudantes de Contabilidade (3) Autoabilidade tem um efeito positivo e significativo sobre o Interesse dos Estudantes de Contabilidade (3) Percepções da Profissão.

Originalidade/Valor: Prêmios financeiros e autossuficiência são simultaneamente positivos e significativos para os interesses dos estudantes de contabilidade.

Palavras-chave: Percepção da Profissão, Prêmios Financeiros, Autoabilidade, Interesses de Estudantes de Contabilidade, Tributação.

ANÁLISIS DE LOS FACTORES QUE INFLUYEN EN EL INTERÉS DE LOS ESTUDIANTES DE CONTADURÍA EN LA ELECCIÓN DE UNA PROFESIÓN EN EL ÁMBITO DE LA TRIBUTACIÓN

RESUMEN

Finalidad: Determinar los factores que influyen en el interés de los estudiantes de contabilidad por elegir una profesión en el campo de la tributación.

Marco teórico: En un sentido estricto, la profesión contable es el ámbito de trabajo realizado por los contables que generalmente consiste en trabajos de auditoría, contabilidad, impuestos y consultoría de gestión.

Diseño/Metodología/Enfoque: En esta investigación se utilizó el método de resolución por lo que se obtuvieron 68 muestras de 207 estudiantes de contabilidad de la clase de 2019 que habían completado los cursos de tributación I y tributación II. El método de recolección de datos utiliza cuestionarios y documentación. Método de análisis de datos utilizando análisis de regresión lineal múltiple con la ayuda de la aplicación SPSS 25.

Hallazgos: Esta investigación aún se limita solo a los estudiantes de la Universidad Halu Oleo, por lo que las variables de investigación no tienen una buena generalizabilidad. Se espera que los futuros investigadores amplíen el objeto de investigación, por ejemplo comparándolo con otros estudiantes universitarios.

Investigación, implicaciones prácticas y sociales: Los resultados mostraron que (1) las percepciones de la profesión tienen un efecto positivo y significativo sobre el interés de los estudiantes de contabilidad (2) los premios financieros tienen un efecto positivo y significativo sobre los intereses de los estudiantes de contabilidad (3) la autoabilidad tiene un efecto positivo y significativo sobre el interés de los estudiantes de contabilidad (3) las percepciones de la profesión.

Originalidad/Valor: Los Premios Financieros y la Autoabilidad son simultáneamente positivos y significativos a los Intereses de los Estudiantes de Contabilidad.

Palabras clave: Percepción de la Profesión, Premios Financieros, Autocapacidad, Intereses de los Estudiantes de Contabilidad, Fiscalidad.

INTRODUCTION

The increase in economic development in Indonesia is followed by an increase in various sectors. One of them is the education sector. The demand for a qualified and competent workforce to support increased economic development forces educational institutions to produce qualified graduates who are able to compete in the world of work. Currently, an educational institution is needed that can produce a well-educated workforce, by striving to maintain the quality and competence of its graduates so that they have sufficient technical and moral competence to get job opportunities (Busro, 2018). In addition, educational institutions must also prepare prospective graduates so that later they can choose a career that suits their abilities (Tri Prasetyo, 2018).

Students as the next generation must be able to determine what to do next after studying. With the development of the current era, undergraduate graduates are required to be of higher quality, capable and knowledgeable, including accounting. The need for professional labour in the field of taxation is increasing, but it is still less attractive to students due to the lack of student knowledge about taxation.

Some careers in taxation include becoming a tax employee at the Directorate General of Taxes, a tax planner at a public accounting firm, a tax employee in the private sector, a personal tax consultant, and can also establish a Tax Consultant Office for those who are certified (Jago Akuntansi, 2018). To become a recognized tax expert, there are various certifications of expertise in the field of taxation including Tax Consultant Certification (SKP), Certified Tax Advisor (CTA), Certified International Tax Analyst (CITA), and Advance Diploma in International Taxation (ADIT). Each of these expertise certifications has different requirements and length of process. Therefore, an accounting student must have qualified accounting skills and have an understanding of the basics of taxation in order to pass the processes in the accountant and tax expertise certification (Bado et al., 2023).

The perception of students towards taxation career specialization will certainly greatly affect the career itself. Many students think that the field of taxation is difficult. Because the concept of taxation has many regulations that always change every year. And there are also many calculations to calculate the tax for each taxpayer. Because of the lack of knowledge of students who only get knowledge from their lectures, so they think so. But there are also students who are interested in a career in taxation. So a motivation is needed to encourage these students to make a career, especially in the field of taxation.

Accounting students' professional interests and plans will be very useful for academics in designing a more effective curriculum and teaching and learning process in accordance with students' professional choices. Therefore, a stimulation is needed to make students start thinking seriously about the desired profession since they are still in college so that students can make optimal use of campus time and facilities (Sari, 2018). Students study Taxation courses which are divided into two semesters, namely Taxation 1 and Taxation 2, each of which has a weight of 3 credits. The knowledge learned in college will be a provision when you want to work in the field of taxation after graduation. Opportunities to work in the field of taxation are wide open, such as becoming employees of the Directorate General of Taxes, tax consultants, tax specialists in companies, and tax planners in public accounting firms (Shintya and Rahmat, 2020). However, not all accounting graduates are interested in working in taxation.

Table 1. Accounting Student Graduates who Work in the Taxation Sector

No.	Year	Total
1.	2019	23
2.	2020	27
3.	2021	30

Source: Prepared by author, (2023).

Many accountings graduates work in other institutions such as banking accountants, teaching accountants, management accountants, government accountants and even some are entrepreneurs (Dharmawati, 2023). This is due to many factors that influence the interest to work in the field of taxation, such as factors of perception of the profession, financial rewards, self-ability and tax accounting knowledge. The factors that influence the interest of accounting students in choosing a profession are interesting things to research because by knowing the choice of profession that students are interested in, it can be known why someone chooses that profession.

The importance of this research is aimed at the world of accounting education in order to plan a curriculum that is in accordance with the demands of the world of work, so that when students have completed their education or graduated, they are expected to be able to more easily adjust their abilities to the demands of the job. Clear professional interests and plans will be very useful in preparing course material so that it can be delivered effectively to students who need it (Khairunnisa, 2020).

LITERATURE REVIEW

Accountant Profession

The Accountant profession is a designation and title given to a graduate who has studied at the faculty of economics majoring in accounting at a university or college and has passed the accounting professional education (PPAK). The provisions regarding the practice of accountants in Indonesia are regulated by Law Number 34 of 1945 concerning the Use of the Title Accountant which requires that the title accountant can only be used by those who have completed their education from higher education (Lioni, 2016).

According to the International Federation of Accountants (in Regar, 2003) what is meant by the accounting profession is all fields of work that use expertise in accounting, including the fields of work of public accountants, internal accountants who work in industrial, financial, or trading companies, accountants who work in government, and accountants as educators. In a narrow sense, the accounting profession is the scope of work performed by

accountants which usually consists of auditing, accounting, tax and management consulting work.

Interests

Interest is a mental device consisting of a mixture of feelings, hopes, attitudes, prejudices, fears or other tendencies that direct individuals towards a particular thought. Career interest is a person's stance regarding the work that will be undertaken in the future. According to Tri Prasetyo, interest is a psychological factor that is formed and developed by innate and environmental influences. However, environmental factors are the most dominant factors that can influence interest. Initially, interest centers on the individual, then centers on other people and other objects in the environment (Ghozali, 2016).

Perception of the Profession

Perception is the organization, interpretation of stimuli on the senses and is an integrated response within the individual (Ginanjar et al., 2023). Therefore, in sensing people will associate with the stimulus, while in perception people will associate with the object. Lisa, Dkk (2017) states that career perception is a person's response in understanding what is around him in a career, including in this case the environment in the form of objects, people, or certain symbols. Perception is essentially a cognitive process experienced by everyone in understanding information about their environment, either through sight, hearing, appreciation, feeling, smell. The key to understanding perception lies in recognizing that perception is a unique interpretation of the situation, rather than a correct recording of the situation (Marlisa, 2020).

Based on the Theory of Reasoned Action (TRA), perception is a view, either positive or negative, that is formed from a person's attitude towards something. In simple terms, perception can also be interpreted as a process of understanding any information received through the five senses (seeing, hearing, etc.) (Nugroho, 2018).

Shintya & Rahmat (2020) also stated that professional perceptions affect student interest in a career in taxation. From the description above, the following hypothesis can be formulated:

H1. Perceptions of job professions have a positive effect on accounting students' interest in a career in taxation.

Financial Rewards

Financial Rewards are monetary compensation paid for performing job responsibilities (Nurhalisa, 2020). Financial rewards or substantial rewards/salaries earned as a consequence of work have been fundamentally believed for most companies as the main attraction to provide satisfaction to their employees. Rational compensation is a fundamental requirement for job satisfaction. Previous research confirms that in considering the choice of profession, students graduating from accounting majors place financial rewards/salary as the main reason.

According to the theory of planned behavior, the belief in the expected results of behavior will influence individuals in order to perform certain behaviors (behavioural beliefs). Convinced of the financial results of working in the field of taxation, it will encourage students to choose a profession in taxation. This statement is supported by Wildiana Dkk's research (2012) which found that the financial reward variable has an effect on professional career choices in taxation.

Palario (2017) also states that financial rewards affect student interest in a career in taxation. From the description above, the following hypothesis can be formulated:

H2. Financial rewards have a positive effect on accounting students' interest in a career in taxation.

Self-Capability

Self-ability can be divided into two, namely technical skills and soft skills. In Sugahara's research (Shintya 2020) where students' perceptions of the suitability of their skills with the criteria that a career professional must have affect their desire to have a career or not have a career in this professional field. Self-ability is the maximum limit of a person's strength to do something (Pramiana et al., 2021).

In the Theory of Planned Behaviour (TPB) approach, belief in self-ability can be an impetus for someone to do something. Self-ability can be divided into two, namely technical skills and soft skills. This is also justified by research by Sugahara, et.al (2009) where students' perceptions of the suitability of their skills with the criteria that must be possessed by a career professional affect their desire to make a career or not make a career in that professional field. According to Shintya & Rahmat (2020) also stated that self-ability affects students' interest in a career in taxation.

THEORETICAL FRAMEWORK

In a narrow sense, the accounting profession is the scope of work performed by accountants which usually consists of auditing, accounting, tax and management consulting work. Based on this description, the following hypothesis is formulated: Self-ability has a positive effect on accounting students' interest in a career in taxation.

METHODOLOGY

Population and Sample

The object of this research is the perception of the profession, financial rewards and self-ability as independent variables, on students' interest in choosing a profession in the field of taxation as the dependent variable conducted on 2019 Batch Students at Halu Oleo University. The population of this study were 2019 Accounting Department students who had completed Taxation 1 and Taxation 2 courses with a total population of 207 people. However, based on the solving formula, the sample in this study was 67.426 and rounded up to 68 respondents.

Data Type and Data Source

The types of data in this study are qualitative data and quantitative data. Qualitative data in this study is in the form of descriptions of explanations of variables and statements in questionnaires which will be classified into categories using a Likert scale. Quantitative data in this study is in the form of respondents' answers to questionnaire statements which are measured using scores from the Likert scale. The data sources of this research are primary data and secondary data. Primary data in this study comes directly from respondents, in this case students of the Accounting Department of Halu Oleo University class of 2019 who are collected through questionnaires.

Data Collection Methods

The data collection methods in this research are questionnaires, documentation, and literature studies. The questionnaire is made based on indicators that refer to previous research and adjust to the conditions on the object of research. The questionnaire is made based on indicators that refer to previous research and adjust to the circumstances on the object of research. Literature studies are obtained from various literature references, journals, print media, archival documents and other readings.

Data Analysis Method

The data analysis method used in this research is descriptive analysis. Descriptive analysis is used to interpret the frequency distribution of respondents' answers which are grouped according to indicators and answer items. The scale used is a *Likert* scale which has a score of 1 to 5. The weighted average value of the respondent's answers obtained is classified into a range of value category scales. The relationship between these variables can be described in the following equation:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

Description:

Y = Student Interest
 X1 = Perception of the Profession
 X2 = Financial Reward
 X3 = Self Ability
 A = Constant
 β_1 and β_2 = Coefficient Value
 e = Error

RESULTS

The data for this study were collected by distributing 72 questionnaires to students of the Accounting Department of FEB, Halu Oleo University. The questionnaire was distributed online using google form to respondents (Putri et al., 2020). A description of the distribution of research questionnaire returns is shown in the following table:

Table 2. Questionnaire Return Rate

No.	Description	Total
1	Questionnaire distributed online	72
2	Returned questionnaires	68
3	Questionnaires that were not returned	4
4	Questionnaires that can be analyzed	68

Source: Primary Data Processed Year 2022

Table 2 shows that the questionnaires distributed online were 72. The number of returned questionnaires and questionnaires that can be analyzed is 68 questionnaires. The number of questionnaires that were not returned was 4 questionnaires because the respondents, namely students of the Accounting Department of FEB, Halu Oleo University, did not fill out the questionnaire (Rahmania, 2021).

Validity Test and Reliability Test

Validity and reliability testing was carried out using the IBM SPSS *Statistic 26* programmed. The results of validity and reliability testing in the form of correlation coefficient values and Cronbach's alpha are as follows:

Table 3. Validity Test

Variables	Item	Correlation	Sig.	Description
Perception of the Profession	X1.1	.749**	0,000	Valid
	X1.2	.857**	0,000	Valid
	X1.3	.798**	0,000	Valid
Financial Awards	X2.1	.916**	0,000	Valid
	X2.2	.926**	0,000	Valid
	X2.3	.708**	0,000	Valid
	X2.4	.894**	0,000	Valid
Self-Capability	X3.1	.864**	0,000	Valid
	X3.2	.885**	0,000	Valid
	X3.3	.871**	0,000	Valid
	X3.4	.877**	0,000	Valid
	X3.5	.823**	0,000	Valid
Student Interest	Y.1.1	.830**	0,000	Valid
	Y.1.2	.854**	0,000	Valid
	Y.1.3	.703**	0,000	Valid
	Y.1.4	.797**	0,000	Valid
	Y.1.5	.815**	0,000	Valid
	Y.1.6	.865**	0,000	Valid
	Y.1.7	.839**	0,000	Valid

Source: Primary data processed in 2022

Based on the results of the validity test on the question items, the Corrected Item-Total Correlation value is greater than 0.05. Therefore, it can be concluded that all question items in the study are valid. The results of the reliability test in this study can be seen in the table below:

Table 4. Reliability Test

Variables	Cronbach's Alpha	N of Items
Perception of the Profession	0,718	3
Financial Rewards	0,888	4
Self-Capability	0,913	5
Accounting Student Interest	0,910	7

Source: Primary Data Processed Year 2022

Cronbach Alpha > 0.60. Therefore, it can be concluded that all question items in the study are declared reliable.

Multiple Linear Regression Test

The results of multiple linear regression tests carried out with the help of the SPSS 25 application can be seen in the table below:

Table 5. Multiple Regression Test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,594	2,351		,253	,801
	Perception of the Profession	,747	,245	,303	3,042	,003
	Financial Rewards	,357	,117	,236	3,044	,003
	Self-Capability	,628	,141	,451	4,437	,000

a. Dependent Variable: Student Interest

Source: Results of data processing with spss v25, processed in 2022

The results of data processing in the multiple linear regression test carried out are shown in the table above, so a multiple linear equation is obtained with the following formula:

$$Y = 0,594 + 0,747 + 0,357 + 0,628$$

Test t (Partial)

The t test (partial test) shows how far each independent variable is on the dependent variable partially and individually. This test is carried out using a significant level of 5% with the provisions.

Table 6. Test t (Partial)

Research Variables	t	Sig.
Perceptions of the Accounting Student Interest Profession →	3,042	,003
Financial Rewards Accounting Student Interest	3,044	.003
Self-Ability Accounting Student Interest →	4,437	.000

Source: Results of data processing with spss v25, processed in 2022

Figure 1 shows that the points spread around the diagonal line, and the distribution follows the direction of the diagonal line so that it can be said that the data is normally distributed so that the regression model is suitable for measuring audit quality based on the input of the independent variables.

F Test (Simultaneous Test)

The F test (simultaneous test) is carried out to see the effect of the independent variables on the dependent variable simultaneously or together. The method used is to look at the level of significance where the reference point for the significant value is 0.05 or 5%:

Table 7. Simultaneous F Test

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1027,063	3	342,354	45,914	,000 ^b
	Residuals	477,216	64	7,457		
	Total	1504,279	67			

a. Dependent Variable: Student Interest

b. Predictors: (Constant), Personal Ability, Financial Reward, Perception of the Profession

Source: Results of data processing with spss v25, processed in 2022

The anova table in the table above is a table that contains the value of the F test conducted by SPSS (Fadly, 2019). In the Anova table, all values of the degree of freedom are df1 of 3 and df2 of 64. In addition, there is a value of F count of 45.914 and a significant value of the regression model of 0.000.

R Square Test (R²)

The coefficient of determination test is used to see how much the model's ability to explain the dependent variable. If the determinant (R²) is closer to one, the greater the influence of the independent variable on the dependent variable (Rahmi, 2019). This means that the model used is stronger to explain the effect of the independent variables studied on the dependent variable. The degree of influence of the variables of Perception of Profession (X1), Financial Reward (X2) and Self Ability (X3) on the dependent variable of accounting students' interest in a profession in taxation (Y) can be seen in the table below:

Table 8. Determination Test (R²)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,826 ^a	,683	,668	2,731

a. Predictors: (Constant), Personal Ability, Financial Reward, Perception of the Profession

b. Dependent Variable: Student Interest

Source: Results of data processing with spss v25, processed in 2022

Based on the results of the determination test (R^2), the R Square value of 0.668 or 66.8% indicates that the interest of accounting students to work in the field of taxation (Y) can be explained by 66.8% by the variables of Perception of Profession (X1), Financial Reward (X2) and Self Ability (X3) while the remaining 33.2% is explained by variables not examined in the study (Ramandey, 2020).

DISCUSSION

The Effect of Perceptions of the Profession on the Interest of Accounting Students to Professionalize in Taxation

The t test results show that Perceptions of the Profession (X1) have a significant and positive effect on the interest of accounting students to work in the field of taxation (Ratnaningsih, 2022). This is evidenced by the t count value greater than the t table or $3.042 > 1.998$ with a significance of $0.003 < 0.05$, it can be decided that H1 is accepted while H0 is rejected. This means that with a high perception of the profession, it will increase the interest of accounting students to work in the taxation profession at the Accounting Department of Halu Oleo University. The Effect of Financial Rewards on Accounting Students' Interest in a Taxation Profession.

The t test results show that financial rewards (X2) have a significant and positive effect on the interest of accounting students to work in the field of taxation. This is evidenced by the t count value greater than the t table or $3.044 > 1.998$ with a significance of $0.003 < 0.05$, it can be decided that H2 is accepted while H0 is rejected. This means that with high financial rewards, it will increase the interest of accounting students to work in the field of taxation at the Accounting Department of Halu Oleo University.

The Influence of Self-Assessment on the Interest of Accounting Students to Professionalize in Taxation

The t test results show that self-ability (X3) has a significant and positive effect on the interest of accounting students to work in the field of taxation. This is evidenced by the t count value greater than the t table or $4.437 > 1.998$ with a significance of $0.000 < 0.05$, it can be decided that H3 is accepted while H0 is rejected. This means that with increasing self-ability, it will increase the interest of accounting students to work in the field of taxation at the Accounting Department of Halu Oleo University.

The Influence of Perceptions of the Profession, Financial Rewards and Self Ability on Accounting Students' Interest in Profession in Taxation

Based on the F test (Anova) has a significant value of $0.000 < 0.05$. Therefore it can be concluded that the Financial Award Variable, Work Environment and Labour Market Considerations together have a significant effect on accounting students' interest in a profession in taxation at the Accounting Department of Halu Oleo University.

CONCLUSIONS AND SUGGESTIONS

Based on the research results, the following conclusions can be drawn: Perceptions of the profession partially have a significant and positive effect on the interest of accounting students to work in the field of taxation. Financial Awards partially have a significant and positive effect on the Interest of Accounting Students to Professionalize in Taxation. Self-ability partially has a significant and positive effect on the interest of accounting students to work in the field of taxation. Perceptions of the Profession, Financial Awards, and Self Ability simultaneously (together) have a significant effect on the Interest of Accounting Students to Professionalize in Taxation. Perceptions of the profession partially have a significant and positive effect on the interest of accounting students to work in the field of taxation. This shows that the better and higher the perception variable towards the profession, the higher the interest of accounting students to work in the field of taxation.

This study has several limitations that may weaken the results, including the following: This research is still limited to Halu Oleo University students only, so the research variables do not have good generalizability. Future researchers are expected to expand the object of research, for example comparing with other university students. In this study only examines perceptions of the profession, financial rewards and self-ability to student interest in choosing a profession, there may be many other variables that can affect student interest in choosing a profession.

Some suggestions proposed by the researcher based on the conclusions and results of this study are as follows: For students of the Accounting Department to implement several strategies related to perceptions of the profession, financial rewards and self-ability, namely; (a) conduct regular evaluations of understanding and knowledge in choosing a profession to be pursued, (b) measure whether their abilities are in accordance with the desired profession or vice versa, (c) train themselves and their abilities in order to maximize their ability to compete in the world of work. Future research should examine other variables that also affect student

interest in choosing a profession. Examples of other variables include the job market, emotional intelligence, and workload.

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