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Factors Influencing Accounting Students' Interest in Pursuing a Career as an Internal Auditor

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ABSTRACT

Purpose: This study aims to analyze the relationship between financial compensation, labor market considerations, work environment, professional training, social values, and the interest of accounting students at the University of Papua in pursuing a career as an internal auditor.

Research Method: The study used a quantitative cross-sectional survey of 163 college students selected through simple random sampling. Data were collected using a Likert-scale questionnaire and analyzed using multiple linear regression with SPSS.

Results and Discussion: Labor market considerations and professional training are positively and significantly associated with career interest. Financial rewards, work environment, and social values show a positive trend, but the statistical evidence is not yet sufficient. The findings are interpreted as statistical associations, not causality.

Implications: The program needs to strengthen its labor market information, audit training, internships, and practitioner involvement. Future research should improve construct validity and expand the sample size.

Originality: The study provides contextual evidence regarding the career attributes associated with the interest of students at the University of Papua in the internal auditor profession.

Keywords: internal auditor; career interests; job market; professional training; accounting students.

1. Introduction

The increasingly complex nature of public and private sector organizations demands the implementation of good governance, transparency, and a high level of accountability. To meet these demands, organizations require an effective internal control system through the role of internal auditors. Internal auditors are independent parties within an organization whose role is to ensure the effectiveness of internal controls, compliance with regulations, and transparent and accountable organizational governance (Surya & Saleh, 2020). Internal auditors also help organizations identify risks, improve operational effectiveness, and ensure compliance with applicable regulations (The Institute of Internal Auditors, 2016). However, the growing need for internal auditors has not been matched by an adequate supply of professionals. The National Anti-Corruption Strategy reveals that, out of a need for approximately 46,000 auditors, Indonesia currently has only about 17,000 APIP auditors, resulting in a shortage of approximately 28,000 auditors; in fact, some regions have almost no auditors at all (Faisal,

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2024). This situation highlights the vast career opportunities available as an internal auditor, as well as the importance of understanding the factors influencing students' interest in entering this profession.

Interest in choosing a career as an internal auditor is understood as students' tendency to consider, plan for, and select the profession of internal auditor. This construct of interest must be conceptually distinguished from financial compensation, labor market considerations, work environment, professional training, and social values so that the interest indicator does not duplicate the content of the independent variables. One factor students consider is the work environment, the conditions and characteristics of the job, including work atmosphere, job stress, competition, working hours, and professional challenges. Work conditions perceived as positive can increase students' interest in a profession (Mustaqamah *et al.,* 2021). In the internal auditing profession, the work environment is often associated with high pressure, targets, and significant responsibilities. Aisha (2023) found that the work environment significantly influences students' interest in becoming internal auditors. In contrast, Wardayati *et al.,* (2021) found that the work environment did not significantly influence the choice of that career. This inconsistency suggests that the characteristics of the work environment may be perceived differently by each group of students; therefore, the work environment should be measured as a perception of job characteristics and distinguished from indicators of career interest.

Professional training is another factor that may be related to students' interest because it provides opportunities to enhance knowledge, skills, experience, and readiness to practice the profession. Opportunities for competency development can boost students' self-confidence and support their future career development (Advencia M *et al.,* 2024). Romandhon *et al.,* (2024) found that professional training has a positive and significant effect on accounting students' interest in becoming auditors. Conversely, Sinaga *et al.,* (2026) state that professional training does not affect students' interest in pursuing a career as an auditor. In addition to professional training, students may consider the social values associated with opportunities to interact, collaborate, build relationships, and contribute through their chosen profession (Erawati & Ayu, 2024). The internal auditor profession allows individuals to communicate with various parties and contribute to organizational transparency and accountability. Mustaqamah *et al.,* (2021) demonstrated that social values have a positive and significant effect on the career choice of becoming an auditor. In contrast, Advencia M *et al.,* (2024) found that social values do not influence the interest in pursuing a career as an auditor. These differing results highlight the need to re-examine the relationship between the work environment, professional training, and social values with students' interest in choosing a career as an internal auditor within a more specific educational and regional context.

Conceptually, the formation of career interest can be explained using the Theory of Planned Behavior (TPB), which identifies attitude, subjective norm, and perceived behavioral control as the primary constructs shaping intention. However, this study does not directly measure these three constructs. Financial rewards, labor market considerations, work environment, professional training, and social values are also not treated as direct substitutes for the TPB constructs. Therefore, this study is not intended as a comprehensive empirical test of the TPB. The TPB is used only in a limited capacity as a conceptual framework to understand that students' evaluations of a profession's attributes may be related to the formation of career interest. Specifically, subjective norms were not included in the empirical model; thus, this study does not conclude the role of social pressure or support originating from family, faculty members, peers, or other parties considered important by students.

Expectancy Theory also provides a conceptual perspective on why students consider the potential outcomes of a career choice. This theory essentially encompasses expectancy, instrumentality,

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and valence. However, these three constructs were not directly measured in this study. Therefore, financial rewards, labor market considerations, work environment, professional training, and social value were not specified as direct measures of expectancy, instrumentality, or valence. Expectancy Theory is used only as a supporting framework to explain how students evaluate the perceived benefits, opportunities, and consequences of the internal auditor profession. Given these limitations, the research analysis focuses on the relationship between the five career attributes perceived by students and their interest in pursuing a career as an internal auditor, rather than on testing the overall structure of the Theory of Planned Behavior (TPB) or Expectancy Theory.

Based on the above discussion, the demand for internal auditors—particularly within the Government Internal Oversight Agency (APIP)—remains quite high, thereby opening up extensive career opportunities for accounting students as future professionals. However, it remains unclear whether factors such as financial rewards, labor market considerations, work environment, professional training, and social values have a significant relationship with the interest of accounting students at the University of Papua in choosing a career as an internal auditor. Furthermore, previous research findings on the factors influencing accounting students' interest in career choices have yielded inconsistent results. Some studies have also addressed career choices such as auditors in general, public accountants, or external auditors; thus, the relevance of their findings to the choice of a career as an internal auditor requires further examination.

Thus, the research gaps in this study encompass four aspects. First, there is an empirical gap in the form of inconsistent research findings regarding the relationship between financial rewards, labor market considerations, work environment, professional training, and social values and interest in pursuing a career in auditing. Second, there is a research subject gap because findings regarding public accountants or external auditors may not necessarily apply fully to the choice of a career as an internal auditor. Third, there is a theoretical gap because the career attributes examined do not directly measure the entire TPB construct or Expectancy Theory. Fourth, there is a contextual gap because empirical evidence specifically describing the interest of Accounting students at the University of Papua in choosing a career as an internal auditor remains limited.

Based on these gaps, the main research question is: How do financial rewards, labor market considerations, work environment, professional training, and social values relate to the interest of accounting students at the University of Papua in choosing a career as an internal auditor? More specifically, this study examines whether each of these factors has a significant relationship with students' interest in choosing a career as an internal auditor. In line with this research question, the study aims to analyze the relationship between financial rewards, labor market considerations, work environment, professional training, and social values and the interest of accounting students at the University of Papua in choosing a career as an internal auditor.

The novelty of this study lies in its focus on the career choice of becoming an internal auditor in the context of accounting students at the University of Papua, by treating the five career attributes separately from the construct of interest. Unlike studies that discuss career choices as auditors in general, public accountants, or external auditors, this study specifically focuses on the profession of internal auditor. This study does not claim to comprehensively test the Theory of Professional Choice (TPB) or Expectancy Theory. However, it provides contextual empirical evidence regarding the professional attributes associated with students' interest in a career as an internal auditor. In practical terms, the research findings are expected to assist the academic program in designing professional

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orientation activities, training, practitioner lectures, and career development initiatives that are better aligned with students' considerations.

The remainder of this paper is organized as follows. Section 2 provides a literature review and hypothesis development. Section 3 presents the research method and design. Section 4 provides the results and discussion. Section 5 presents Concluding Remarks and Recommendations.

2. Literature Review and Hypothesis Development

2.1 Literature Review

2.1.1 Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB) is an extension of the Theory of Reasoned Action (TRA) designed to explain individual behavior when a person does not have complete control over the actions they will take (Ajzen, 1991). According to Ajzen (1991), intention is the primary factor that drives an individual to engage in a particular behavior and is formed through three constructs. First, attitude toward the behavior describes an individual's positive or negative evaluation of an action based on its perceived benefits and consequences. Second, subjective norm refers to an individual's perception of social pressure, support, or expectations from significant others, such as family, friends, and professors. Third, perceived behavioral control reflects an individual's belief regarding their ability, resources, opportunities, and control over performing a specific action. These three constructs collectively form intention, which in turn guides actual behavior. In addition to influencing behavior through intention, perceived behavioral control can also be directly related to behavior because individuals who feel they have sufficient ability and opportunity will find it easier to carry out their planned actions—the relationship between attitude, subjective norm, perceived behavioral control, intention, and behavior.

In the context of career choice, the TPB offers the perspective that students' interest in becoming internal auditors can be shaped by their evaluation of the profession, their perceptions of social support, and their belief in their own competence and opportunities to enter that profession. Students who evaluate the internal audit profession positively, receive support from their social environment, and feel they possess adequate competence and opportunities tend to demonstrate a stronger career interest. However, this study does not directly measure attitude toward the behavior, subjective norm, and perceived behavioral control. Financial compensation, labor market considerations, work environment, professional training, and social values are also not treated as direct indicators or substitutes for these three TPB constructs. Specifically, subjective norm was not included as a variable in the empirical model; thus, this study cannot empirically explain the role of social support or pressure in shaping students' career interests. Therefore, the TPB is used only in a limited capacity as a conceptual perspective to help understand the process of career interest formation, rather than as a fully tested theoretical framework. The empirical testing of this study remains focused on the relationship between the five career attributes perceived by students and their interest in choosing a career as an internal auditor. This limitation is necessary to ensure that theoretical interpretations remain consistent with the constructs that were actually operationalized and the data analyzed in the study.

2.1.2 Expectancy Theory

Expectancy Theory was proposed by Vroom (1964) and explains that a person's motivation to act depends on the expectation that the action will yield the desired benefits. A person will strive to fulfill

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their desires if they recognize opportunities or avenues to achieve those goals (Rahmadani *et al.,* 2022). Thus, this theory emphasizes the relationship between effort, performance, and expected outcomes or rewards. According to Vroom (1964), there are three main components of Expectancy Theory: expectancy, instrumentality, and valence. Expectancy is the belief that the effort expended will result in a certain level of performance. Instrumentality is the belief that good performance will yield specific rewards or outcomes, while valence refers to the value, level of importance, or attractiveness of those rewards to the individual. Motivation becomes stronger when an individual believes that their effort can lead to good performance, that such performance will yield specific outcomes, and that the outcomes obtained hold significant value for them. Conversely, motivation may weaken if any one of these three components is perceived as low. Therefore, this theory provides a conceptual framework for understanding the considerations individuals make when assessing the effort required, the likelihood of success, and the expected benefits of a career choice.

In the context of career choice, Expectancy Theory suggests that accounting students at the University of Papua may be more interested in becoming internal auditors if they believe their abilities and efforts can support success in that profession. This belief can be reinforced through opportunities to participate in professional training that helps enhance knowledge, skills, and competencies in the field of auditing. Students may also be more interested if the internal auditor profession is perceived to offer adequate financial rewards, broad employment opportunities, a suitable work environment, and opportunities to interact and build professional relationships. However, this study does not directly measure expectancy, instrumentality, and valence. Financial rewards, labor market considerations, work environment, professional training, and social value are also not treated as direct indicators or substitutes for these three components. Therefore, Expectancy Theory is used only to a limited extent as a conceptual perspective to help explain how students may weigh the opportunities and benefits of a profession, rather than as a fully tested theoretical framework. The empirical testing of this study remains focused on the relationship between the five career attributes perceived by students and their interest in choosing a career as an internal auditor. This limitation is necessary to ensure that the use of the theory is consistent with the constructs that are actually operationalized and to avoid the claim that the study has tested Expectancy Theory without directly measuring its main components.

2.1.3 *Career Interests*

Interest can be defined as a person's attraction to something they enjoy. Interest, which arises from a person's attraction, is influenced by motivation, needs, and curiosity about something that subsequently captures the individual's attention (Kainde *et al.,* 2022). Interest can also develop through sustained attention and an individual's interaction with their surroundings. A person who is interested in an activity will voluntarily pay attention to it and engage in it with a sense of joy because this drive originates from within, is grounded in enjoyment, and is not accompanied by external coercion (Ginanjar *et al.,* 2024). Thus, interest is a psychological tendency formed through a combination of internal factors, experiences, and social interactions that drive an individual to direct their attention and voluntarily engage in an activity considered interesting and meaningful. Interest does not merely reflect a temporary sense of enjoyment but also involves an individual's attention, drive, and willingness to direct their actions toward a specific object consistently. In the context of work, interest serves as one of the foundations that helps individuals identify fields aligned with their needs, abilities, and personal goals.

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Interest plays a crucial role in determining a person's future career choices because individuals tend to feel happier and more willing to engage in activities that align with their interests. A career is a choice that originates from within the individual and reflects their motivation, personality, and abilities (Asyifa & Pratiwi, 2022). Career choice is a process or series of activities undertaken by an individual to prepare for entering the workforce through planned and purposeful steps, enabling the individual to determine a career that aligns with their expectations and interests (Amalia *et al.,* 2021). Based on these definitions, career interest in this study is understood as students' tendency to pay attention to, consider, plan for, and demonstrate a willingness to choose a specific profession as the direction of their future work. Specifically, interest in choosing a career as an internal auditor refers to students' attraction to and tendency to select the profession of internal auditor as a career choice. This construct is clearly distinguished from perceptions regarding financial compensation, job security and labor market prospects, work environment conditions, opportunities for professional training, and the social value of the profession. These attributes are factors presumed to be related to interest, not part of the interest indicators themselves. This conceptual distinction is necessary to prevent measurement overlap that could artificially inflate correlations between variables and weaken discriminant validity. Therefore, indicators of career interest should focus on students' attraction to, consideration of, plans for, and inclination toward the internal auditor profession without including job benefits or characteristics that have already been measured as independent variables.

2.1.4 *Internal auditor*

Internal auditing is a profession responsible for independently and objectively monitoring, evaluating, and providing recommendations for improvements to an organization's operational activities. According to The Institute of Internal Auditors (2016), internal auditing is an assurance and consulting activity designed to add value and improve an organization's operations. Internal audit helps organizations achieve their goals through a systematic approach to evaluating and improving the effectiveness of risk management, internal controls, and organizational governance. According to Surya & Saleh (2020), internal auditors do not merely focus on compliance and error detection but also help enhance efficiency, effectiveness, and adherence to organizational policies. The duties of internal auditors include assessing compliance with management policies, safeguarding assets, evaluating the efficiency and effectiveness of operational activities, and verifying the reliability of information generated by each department within the organization. Based on the results of these examinations, internal auditors provide strategic recommendations to improve organizational processes and minimize risks that could hinder the achievement of objectives.

Internal auditors work in both government agencies and private companies. In the government sector, the internal audit function is carried out by the Government Internal Oversight Agency (APIP). Pursuant to Government Regulation No. 60 of 2008 on the Government Internal Control System, APIP conducts oversight through audits, reviews, evaluations, monitoring, and other oversight activities. APIP assesses the effectiveness of internal controls, compliance with regulations, financial management, program performance, and risks that could hinder the achievement of the agency's objectives. APIP also assures leadership and performs a consultative function through advice, guidance, and recommendations for improving public governance (Tugiman, 2019). In the private sector, internal auditors assist management and the board of directors in evaluating internal controls, risk management, compliance, and the reliability of financial and operational information to support the implementation

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of good corporate governance (Judijanto *et al.,* 2024). Thus, although their organizational scopes differ, internal auditors in both the government and private sectors perform assurance and consulting functions to strengthen controls, manage risks, ensure compliance, and support the achievement of organizational objectives.

***2.1.5** Factors Influencing Accounting Students' Interest in Pursuing a Career as an Internal Auditor*

***2.1.5.1** Financial Rewards*

Financial compensation is monetary remuneration provided in exchange for employees' contributions and services within an employment relationship (Puspitasari *et al.,* 2021). This factor is a key consideration in choosing a profession because it can attract and satisfy employees (Elviadmi *et al.,* 2022). Accounting students generally consider a career as an auditor because it is perceived to offer a stable income (Maimunah, 2024). However, the influence of financial rewards on interest in a career as an auditor is moderate because students also consider job security and job satisfaction (Ali *et al.,* 2024).

***2.1.5.2** Labor Market Considerations*

Labor market considerations include job opportunities, career security, the level of competition, and opportunities for promotion. Limited job opportunities and high competition can reduce an individual's interest in a particular profession (Rahmayanti *et al.,* 2022). Market considerations are also related to decisions regarding geographic areas of operation based on market potential and opportunities (Norlaela & Muslimin, 2022). Students are drawn to the auditing profession because of high demand in both the public and private sectors (Handoko, 2024), while clear career prospects provide a sense of security regarding their future careers (Wulan *et al.,* 2023).

***2.1.5.3** Work Environment*

The work environment encompasses physical, social, and psychological conditions, such as the work atmosphere, social relationships, work pressure, overtime hours, workload, and competition (Jovanka & Djashan, 2023; Ramdani & Sutarman, 2024). In the internal audit profession, responsibilities and work pressure can shape students' perceptions of the profession. A comfortable and supportive work environment can increase students' interest in entering a profession (Saputra & Desmiwerita, 2023).

***2.1.5.4** Professional Training*

Professional training is a process of developing knowledge, technical and non-technical skills, and professional attitudes through seminars, workshops, internships, and other training activities (Jovanka & Djashan, 2023; Ramdani & Sutarman, 2024). Training can enhance students' knowledge, self-confidence, and job readiness (Anggraini & Kholis, 2023). Experience participating in internships or audit training is also associated with a higher interest in a career as an auditor (Ali *et al.,* 2024). From an employer's perspective, training helps build technical competencies, an understanding of ethics, the ability to handle pressure, and motivation to pursue a career in auditing (Hussin *et al.,* 2024).

***2.1.5.5** Social Values*

Social value refers to the social benefits of a profession, such as opportunities to interact, collaborate, communicate, build professional relationships, and gain social experience (Idris *et al.,* 2024). For internal auditors, this value is reflected in their collaboration with various parties and their contribution to

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organizational transparency and accountability. Social value can influence students' interest in becoming professional auditors (Idris *et al.,* 2024) and motivate the career choices of accounting students (Lestari & Kresnandra, 2024).

2.2 Hypothesis Development

2.2.1 *Financial Rewards and Motivation for Choosing a Career as an Internal Auditor*

Financial rewards include income, allowances, incentives, and other economic benefits received by individuals in exchange for their contributions at work. These factors influence career choices because they relate to the fulfillment of needs, well-being, and future financial security (Ariyani & Jaeni, 2022). Students who perceive the internal auditor profession as capable of providing adequate compensation and good income prospects may express a more positive evaluation of the profession. In this study, this explanation does not imply that financial rewards serve as a direct measure of attitude in the Theory of Professional Choice (TPB) or valence in Expectancy Theory. Both theories merely help to conceptually explain that assessments of expected benefits may be related to the formation of career interests. Empirically, Bolly *et al.,* (2023) demonstrated that financial rewards are positively and significantly associated with students' career choice as auditors. Similar findings were reported by Asyifa & Pratiwi (2022), namely that students tend to consider the auditing profession when it is perceived to provide financial well-being. Although previous studies focused on auditors in general, their findings remain relevant as a basis for comparison because internal auditors also receive compensation in return for their professional responsibilities. Based on these conceptual arguments and empirical findings, this study expects a positive relationship between perceptions of financial rewards and interest in pursuing a career as an internal auditor.

H1: Financial incentives are positively correlated with accounting students' interest in pursuing a career as an internal auditor.

2.2.2 *Labor Market Considerations and Motivation for Choosing a Career as an Internal Auditor*

Labor market considerations relate to the availability of job opportunities, job security, the level of competition, and career development prospects. Students are generally interested in professions perceived to have high labor demand, broad entry opportunities, and clear career paths, as these conditions can provide future career certainty (Dewanti & Anggraini, 2024). The perception that the internal auditor profession is available in both the public and private sectors can enhance students' confidence regarding the accessibility and sustainability of that profession. However, labor market considerations in this study were not operationalized as a direct measure of perceived behavioral control in the Theory of Planned Behavior (TPB) or expectancy in Expectancy Theory. Both theories provide only a conceptual explanation that perceptions regarding opportunities and the likelihood of achieving outcomes may be related to career interest. Anggraini & Kholis (2023) found that labor market considerations are positively and significantly associated with the career choice of becoming an auditor. Fatmawati & Wibisono (2023) also demonstrated that job opportunities and career path clarity are important considerations in choosing an auditing career. Although these studies address the auditing profession in general, this evidence is relevant for comparison because internal auditors are also part of the audit labor market. Based on these findings, students who have a more favorable perception of the internal auditor job market are expected to have a higher level of career interest.

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H2: Labor market considerations are positively correlated with accounting students' interest in pursuing a career as an internal auditor.

2.2.3 *Work Environment and Motivation for Choosing a Career as an Internal Auditor*

The work environment encompasses the work atmosphere, job stress, working hours, competition, workload, and challenges individuals face in performing their professional duties. A conducive environment can enhance comfort and motivation, whereas conditions perceived as overly stressful can reduce interest in a profession (Jannah & Rini, 2024). In the internal audit profession, students may consider job objectives, the possibility of working beyond normal hours, the level of responsibility, professional interactions, and opportunities for self-development. A positive perception of these characteristics is expected to be associated with a stronger interest in entering the internal audit profession. However, the work environment is not treated as a direct measure of attitude in TPB or valence in Expectancy Theory. Both theories are used solely to help understand that evaluations of a profession's characteristics and benefits may be related to the formation of interest. Prabowo *et al.,* (2023) demonstrated that positive perceptions of the work environment are associated with the career choice of becoming an auditor. These results are supported by Mustaqamah *et al.,* (2021), who found a positive and significant relationship between the work environment and accounting students' career choice as auditors. Findings regarding auditors in general are used as a benchmark, but their applicability to internal auditors is still being tested because the characteristics of their work may differ. Based on this reasoning, a positively perceived work environment is expected to be associated with students' interest in choosing a career as an internal auditor.

H3: The work environment is positively associated with accounting students' interest in pursuing a career as an internal auditor.

2.2.4 *Professional Training and Interest in Pursuing a Career as an Internal Auditor*

Professional training is a competency-development activity conducted through seminars, workshops, technical training, and internships, aimed at enhancing individuals' knowledge, skills, experience, and readiness to practice a profession (Nugraha, 2022). In the field of internal audit, opportunities to participate in training can help students understand the audit process, develop technical competencies, recognize professional standards, and improve their readiness to meet job demands. Students who perceive the internal audit profession as providing opportunities for competency development may demonstrate a higher level of career interest because the profession is viewed as supporting learning and professional growth. However, professional training is not operationalized as a direct measure of perceived behavioral control in TPB or expectancy in Expectancy Theory. Both theories merely provide a conceptual perspective that beliefs regarding ability and the relationship between effort and outcomes can help explain the formation of interest. Advencia M *et al.,* (2024) demonstrated that professional training is positively and significantly associated with career interest in becoming an auditor. Anggraini & Kholis (2023) also found that opportunities for competency development are related to students' career choices as auditors. These findings are relevant to internal auditors because this profession requires continuous learning and mastery of audit competencies. Based on this conceptual argument and prior evidence, students who view professional training opportunities positively are expected to have a stronger interest in pursuing a career as an internal auditor.

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H4: *Professional training is positively associated with accounting students' interest in pursuing a career as an internal auditor.*

2.2.5 Social Values and Motivation for Choosing a Career as an Internal Auditor

Social value refers to the non-financial benefits of a profession, which include opportunities to interact, collaborate, build relationships, communicate with various parties, and contribute to the community. Professions that provide opportunities for social interaction and contribution can be more appealing because they allow individuals to expand their networks and gain meaningful professional experience (Nugraha, 2022). Internal auditors interact with various organizational units, provide recommendations for improvement, and contribute to transparency and accountability. Therefore, students who perceive the internal audit profession as having high social value are expected to demonstrate stronger career interest. Nevertheless, social value is not positioned as a direct measure of attitude in the Theory of Career Choice (TPB) or of valence in Expectancy Theory. Both theories are used solely as conceptual frameworks to understand the relationship between the evaluation of professional benefits and career interest. Fauziah & Rispantyo (2026) found that social value is positively and significantly associated with students' interest in pursuing a career as a public accountant. Erawati & Ayu (2024) also reported a positive relationship between social value and interest in becoming a public accountant. These findings are interpreted with caution because public accountants and internal auditors have different job characteristics. However, opportunities to interact, build relationships, and make professional contributions exist in both professions, so this evidence remains relevant as a basis for comparison. Based on these relationships, the following hypotheses are proposed.

H5: *Social values are positively correlated with accounting students' interest in pursuing a career as an internal auditor.*

3. Research Method

3.1 Research Design, Location, and Timeframe

This study employs a quantitative approach with an explanatory survey design and cross-sectional data collection. This design was used to analyze the statistical relationship between financial rewards, labor market considerations, work environment, professional training, social values, and accounting students' interest in pursuing a career as an internal auditor. Since all variables were measured at a single point in time without manipulation or experimental control, the research results are interpreted as relationships or associations. They are not used to infer a cause-and-effect relationship. The study was conducted in the Accounting Program, Faculty of Economics and Business, University of Papua, over four months, from December 2025 to March 2026. This period encompassed the development of research instruments, selection of respondents, data collection, data processing, and statistical analysis (Sugiyono, 2013). The Theory of Planned Behavior and Expectancy Theory were used as supporting conceptual frameworks, not as measurement models tested in their entirety. This study does not directly measure attitude toward the behavior, subjective norm, perceived behavioral control, expectancy, instrumentality, and valence. Therefore, financial compensation, labor market considerations, work environment, professional training, and social value are not treated as proxy indicators for the main constructs of these two theories. The study's empirical model only tests the relationship between the five career attributes perceived by students and their interest in pursuing a career as an internal auditor.

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3.2 Research Population and Sample

The study population consisted of 276 active students in the Accounting Program at the University of Papua from the 2019–2023 cohorts, comprising 27, 19, 52, 109, and 69 students, respectively. The sample consisted of 163 students, initially determined using the Slovin formula with a 5% margin of error. However, this formula is not considered a measure of statistical power because it does not account for the number of predictors, effect size, and statistical power. Respondents were selected via simple random sampling using the Wheel of Names method, ensuring that every member of the population had an equal chance of being selected (Sugiyono, 2013). A total of 163 questionnaires were analyzed; however, this number is not claimed to represent a 100% response rate without documentation of the number of students contacted. The study population consisted of 276 active students in the Accounting Program, Faculty of Economics and Business, University of Papua, from the 2019–2023 cohorts. This population included 27 students from the class of 2019, 19 students from the class of 2020, 52 students from the class of 2021, 109 students from the class of 2022, and 69 students from the class of 2023. Data on the number of students was obtained from the Accounting Study Program, Faculty of Economics and Business, University of Papua, in 2026. Active students were selected as the population because they are currently enrolled in an accounting program and are facing decisions regarding their career choices after completing their studies.

The research sample consisted of 163 students. This number was initially determined using the Slovin formula with a 5% margin of error from a population of 276 students. However, the use of this formula merely explains the procedure for determining the sample size. It is not treated as evidence of the regression model's statistical power, as the Slovin formula does not account for the number of predictors, the expected effect size, or statistical power. With five independent variables and 163 observations, the analysis provided approximately 32.6 observations for each predictor. The interpretation of the results remains based on coefficient sizes, confidence intervals, and the accuracy of the estimates, rather than solely on the achievement of the target sample size. Respondents were selected using probability sampling via simple random sampling, ensuring that every student in the population had an equal chance of being selected. The names of population members were entered into the Wheel of Names randomization tool on wheelofnames.com, and respondents were then selected at random until 163 respondents were obtained. This randomization procedure was used to minimize the selection of respondents based on the researcher's subjective judgment (Sugiyono, 2013). A total of 163 questionnaires that met the analytical requirements were used as research data. This paper does not claim a 100% response rate because the analytical sample size does not in itself indicate that all students contacted responded.

3.3 Data Sources, Instruments, and Data Collection

The study used primary data collected via a closed-ended questionnaire to measure financial rewards, labor market considerations, work environment, professional training, social values, and interest in pursuing a career as an internal auditor. Each item was rated using a five-point Likert scale, ranging from strongly disagree = 1 to strongly agree = 5, with scores reversed for negative statements (Sugiyono, 2013). The instrument was adapted from Nugraha (2022) and consisted of 3, 4, 8, 3, 3, and 6 indicators, respectively. Because some interest indicators were closely related to the independent variables, the potential for construct overlap was considered a limitation to discriminant validity and required caution in interpreting the relationships between variables.

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Table 1. Variables and Measurements

Variable	Code	Indiccator	Primary References
Financial Rewards (X1)	PF1	High starting salary	Nugraha (2022)
	PF2	Faster pay raises	
	PF3	Availability of pension funds	
Labor Market Considerations (X2)	PMK1	Jobs are easy to find	Nugraha (2022)
	PMK2	An opportunity to expand your network and knowledge	
	PMK3	Workplace Safety	
	PMK4	Job market information is easily accessible.	
Work Environment (X3)	LK1	The work is routine	Nugraha (2022)
	LK2	The work was easily completed.	
	LK3	An attractive or challenging job	
	LK4	A fun job	
	LK5	Frequency of Overtime Work	
	LK6	Tingkat persaingan antarkaryawan	
	LK7	Working pressure	
	LK8	The workplace is easily accessible.	
Professional Training (X4)	PP1	Training Before Starting Work	Nugraha (2022)
	PP2	Off-site training	
	PP3	Regular on-the-job training within the organization	
Social Values (X5)	NS1	Opportunities to engage in social activities	Nugraha (2022)
	NS2	Opportunities to interact	
	NS3	Opportunities to communicate with coworkers	
Career Interests as an Internal Auditor (Y)	MK1	Opportunities to Become a Trusted Business Consultant	Nugraha (2022)
	MK2	Opportunities to become a company leader	
	MK3	An opportunity to broaden your horizons and skills	
	MK4	A career in accounting is considered more promising.	
	MK5	The rewards received are commensurate with the effort.	
	MK6	The work environment is considered safe and secure.	

3.4 Instrument Quality Testing

The quality of the instrument was evaluated using item–total correlations and internal reliability. Item–total correlations were used to assess the relationship between each item and the total score for its construct. An item was deemed to meet the criteria if its calculated correlation value was greater than the critical correlation value at a 5% significance level (Ghozali, 2006). Internal reliability was assessed using Cronbach's alpha, with a value greater than 0.60 used as the acceptance threshold according to the analytical criteria applied in the study (Ghozali, 2006). These tests assess internal consistency and the relationship of each item to the total score, but are not treated as conclusive evidence of construct validity. This study does not claim to have conducted exploratory factor analysis, confirmatory factor analysis, convergent validity, or factor-based discriminant validity. Thus, conclusions regarding measurement quality are limited to the available item–total correlations and Cronbach's alpha values.

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Potential overlap between interest indicators and independent variable indicators was taken into account when interpreting the relationships among variables.

***3.5** Data Analysis Techniques*

The data were analyzed using SPSS version 21 through descriptive statistics, instrument quality testing, model diagnostics, multiple linear regression, and hypothesis testing. Descriptive statistics included the number of observations, minimum and maximum values, mean, and standard deviation (Ghozali, 2006). The construct mean was calculated by dividing the sum of indicator scores by the number of indicators. Therefore, the average total score for the work environment, which is 28.64 and consists of eight indicators, yields an average value of 3.58, not 4.09 or 4.096. Model diagnostics include residual normality using the Kolmogorov–Smirnov test, multicollinearity based on tolerance > 0.10 and VIF < 10, and heteroscedasticity using the White test at the 5% level (Ghozali, 2006).

The relationships between variables were estimated using a model.

$$Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + \beta 4X4 + \beta 5X5 + e \qquad (1)$$

Where Y represents career interest; X1, financial rewards; X2, labor market considerations; X3, work environment; X4, professional training; and X5, social values. The coefficient of determination and the adjusted coefficient of determination indicate the model's ability to explain the variation in career interest; the F-test assesses the model's validity simultaneously, while the t-test assesses partial relationships at $\alpha = 0.05$. A value of 0.000 is reported. The results are interpreted as insufficient statistical evidence, not the absence of a relationship. The potential for common-method bias, construct overlap, and the cross-sectional design were taken into account; therefore, the results are not interpreted causally.

4. Results and Discussion

4.1 Analysis Results

***4.1.1** Descriptive Statistical Analysis*

Descriptive statistical analysis was used to describe the distribution of data based on the minimum, maximum, mean, and standard deviation of each variable. Because the number of indicators varied across variables, comparisons were based not only on total scores but also on the mean per indicator, calculated by dividing the average total score by the number of indicators for each variable. The results of the analysis of 163 respondents are presented in Table 2. All variables were analyzed based on 163 complete observations. After accounting for differences in the number of indicators, the highest average per indicator was found in professional training at 4.28, followed by social value at 4.05, career interest at 3.81, financial rewards at 3.79, labor market considerations at 3.66, and work environment at 3.58. Thus, the previous statement that the work environment had the highest average is inaccurate because the value of 28.64 is the total score of eight indicators. The correct average for the work environment is 28.64 divided by eight, which is 3.58, not 4.09 or 4.096. Descriptively, these results indicate a relatively positive trend in respondents' assessments, but they should not be used to conclude relationships or influences between variables.

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Table 2. Descriptive Statistics of the Research Variables

Variable	N	Number of Indicators	Minimum	Maksimum	Average Total	Average by Indicator	Standard Deviation
Financial Rewards (X1)	163	3	3	15	11.37	3.79	2.331
Labor Market Considerations (X2)	163	4	6	20	14.62	3.66	2.765
Work Environment (X3)	163	8	14	40	28.64	3.58	4.969
Professional Training (X4)	163	3	4	15	12.85	4.28	2.443
Social Values (X5)	163	3	3	15	12.15	4.05	2.115
Career Interests as an Internal Auditor (Y)	163	6	6	30	22.85	3.81	3.933
Valid N (listwise)	163						

Source: *Data processed using SPSS (2026).*

4.1.2 *Regression Assumption Tests*

Table 3. Results of the Normality and Heteroscedasticity Tests for Residuals

Types of Testing	Statistics	Value	Criteria	Remark
Kolmogorov–Smirnov	N	163	—	—
	Average residual	0.000	Approaching zero	Fulfilled
	Standard deviation of the residuals	2.774	—	—
	K–S Z	1.007	—	—
	Asymp. Sig. (dua sisi)	0.262	$p > 0.05$	The residuals do not show any significant deviation from normality.
White	R^2 regression analysis	0.117	—	—
	nR^2	19.071	$19.071 < 31.410$	No evidence of heteroscedasticity was found.
	Degrees of freedom	20	—	—
	Chi-square kritis	31.410	α = 0.05	—

Source: *Data processed using SPSS (2026).*

Regression assumption tests were conducted on the residuals and independent variables before interpreting the results of the multiple linear regression. Based on the available output, the tests included checks for residual normality, multicollinearity, and heteroscedasticity. The Kolmogorov–Smirnov test yielded a value greater than 0.05. Thus, the model residuals do not show a significant deviation from the normal distribution. This conclusion pertains to the distribution of the regression residuals, not the distribution of each study variable. In the White test, the value was obtained from. This value is smaller than the critical chi-square value of 31.410 at df = 20 and α = 0.05. Therefore, no statistical evidence of heteroscedasticity was found in the model.

The tolerance values for all variables range from 0.546 to 0.740, while the VIF values range from 1.352 to 1.832. All tolerance values are greater than 0.10, and all VIF values are less than 10. These results indicate that there is no evidence of serious multicollinearity among the independent variables. However, these three tests only provide evidence regarding the normality of the residuals,

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multicollinearity, and heteroscedasticity; the results are not used to claim that linearity, independence of the residuals, influential observations, leverage, or Cook's distance have been examined.

Table 4. Results of the Multicollinearity Test

Independent Variables	Tolerance	VIF	Criteria	Remark
Financial Rewards (X1)	0.740	1.352	Tolerance > 0.10; VIF < 10	No multicollinearity
Labor Market Considerations (X2)	0.554	1.805	Tolerance > 0.10; VIF < 10	No multicollinearity
Work Environment (X3)	0.619	1.616	Tolerance > 0.10; VIF < 10	No multicollinearity
Professional Training (X4)	0.576	1.736	Tolerance > 0.10; VIF < 10	No multicollinearity
Social Values (X5)	0.546	1.832	Tolerance > 0.10; VIF < 10	No multicollinearity

Source: *Data processed using SPSS (2026).*

4.1.3 *Multiple Linear Regression Analysis*

Multiple linear regression analysis was used to estimate the relationship between financial rewards, labor market considerations, work environment, professional training, and social values and accounting students' interest in pursuing a career as an internal auditor. Because the study used a cross-sectional design, the regression coefficients are interpreted as statistical relationships after controlling for other variables, not as evidence of a cause-and-effect relationship. The estimation results are presented in Table 5.

Table 5. Results of Multiple Linear Regression Analysis

Variable	B	SE	Beta	t	p	95% CI for B
Constant	3.821	1.635	—	2.337	0.021	[0.592; 7.050]
Financial Rewards (X1)	0.192	0.110	0.114	1.741	0.084	[−0.025; 0.409]
Labor Market Considerations (X2)	0.576	0.108	0.405	5.354	<0.001	[0.363; 0.789]
Work Environment (X3)	0.043	0.057	0.055	0.768	0.444	[−0.070; 0.156]
Professional Training (X4)	0.345	0.119	0.215	2.893	0.004	[0.110; 0.580]
Social Values (X5)	0.226	0.142	0.121	1.593	0.113	[−0.055; 0.507]

Source: *Data processed using SPSS (2026).*

Based on the unstandardized coefficients, the resulting regression equation is:

$$\boldsymbol{Y = 3.821 + 0.192X_1 + 0.576X_2 + 0.043X_3 + 0.345X_4 + 0.226X_5 + e}$$

The constant of 3.821 represents the predicted career interest score when all independent variables are zero. However, since zero lies outside the range of actual scores for all five variables, the constant does not carry strong substantive meaning and primarily serves as a model parameter. With other variables held constant, a one-unit increase in the financial reward score is associated with a 0.192 increase in the career interest score. However, this relationship is not yet statistically significant, and its confidence interval includes zero. Labor market considerations show a positive and significant relationship; a one-unit increase is associated with a 0.576 increase in the interest score (). This variable also has the largest standardized coefficient (), indicating the strongest relative relationship in the model.

A one-unit increase in the work environment score is associated with a 0.043 increase in the interest score, but this relationship is not significant (). Professional training shows a positive and significant relationship; a one-unit increase is associated with a 0.345 increase in the interest score (). Social values have a positive coefficient of 0.226, but the statistical evidence is insufficient (). Thus, after

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analyzing all five predictors simultaneously, only labor market considerations and professional training showed a positive and significant relationship with the interest in pursuing a career as an internal auditor. The non-significant results for financial rewards, work environment, and social values do not prove the absence of a relationship; rather, they indicate that the data have not yet provided sufficient statistical evidence at the 5% level.

4.1.4 Hypothesis Testing

4.1.4.1 Coefficient of Determination and F-Test

The coefficient of determination is used to assess the proportion of variation in interest in pursuing a career as an internal auditor that the variables in the model can collectively explain. The F-test is used to evaluate the overall suitability of the regression model. The test results are presented in Table 6.

Table 6. Coefficient of Determination and Validity of the Regression Model

R	R^2	Adjusted R^2	SEE	F	df1	df2	p
0.709	0.503	0.487	2.817	31.753	5	157	<0.001

Source: *Data processed using SPSS (2026).*

A value of 0.503 and an adjusted value of 0.487 indicate that the model explains 48.7% of the variation in students' interest in pursuing a career as an internal auditor, after accounting for the number of predictors and the sample size. The model does not account for the remaining 51.3% of the variation and may be related to other factors or measurement error. The F-test results show that the regression model as a whole is significant. Thus, the five independent variables collectively have a statistical relationship with career interest. These results do not indicate that all independent variables are individually significant.

4.1.4.2 Partial Tests and Hypothesis Testing

The t-test was used to assess the partial relationship between each independent variable and career interest after statistically controlling for other variables in the model. The values in the SPSS output are reported as follows. To demonstrate the accuracy of the estimates, the results are also accompanied by 95% confidence intervals. Based on Table 7, financial rewards have a positive coefficient, but the statistical evidence is not yet sufficient (95% CI [−0.025; 0.409]); therefore, H1 is not supported. Labor market considerations are positively and significantly associated with career interest (95% CI [0.363; 0.789]); thus, H2 is supported. The work environment has a positive coefficient, but it is not significant (95% CI [−0.070; 0.156]); thus, H3 is not supported.

Professional training is positively and significantly associated with career interest (95% CI [0.110; 0.580]); thus, H4 is supported. Social values show a positive coefficient but do not reach statistical significance (95% CI [−0.055; 0.507]); thus, H5 is not supported. Thus, only labor market considerations and professional training showed a positive and significant relationship with career interest. The non-significant results for H1, H3, and H5 do not prove that such relationships do not exist; rather, they indicate that the research data have not yet provided sufficient statistical evidence at the 5% level. Since the study used a cross-sectional design, all findings are interpreted as statistical associations and not as evidence of causality.

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Table 7. Results of the Partial Tests and Hypothesis Decisions

Variable	B	SE	Beta	t	*p*	95% CI for B	Decision
Constant	3.821	1.635	—	2.337	0.021	[0.592; 7.050]	—
Financial Rewards (X1)	0.192	0.110	0.114	1.741	0.084	[−0.025; 0,409]	H1 not supported
Labor Market Considerations (X2)	0.576	0.108	0.405	5.354	<0.001	[0.363; 0.789]	H2 supported
Work Environment (X3)	0.043	0.057	0.055	0.768	0.444	[−0.070; 0.156]	H3 not supported
Professional Training (X4)	0.345	0.119	0.215	2.893	0.004	[0.110; 0,580]	H4 supported
Social Values (X5)	0.226	0.142	0.121	1.593	0.113	[−0.055; 0.507]	H5 not supported

Source: *Data processed using SPSS (2026).*

4.2 Discussion

4.2.1 *Financial Rewards and Motivation for Choosing a Career as an Internal Auditor*

The research results indicate that financial rewards have a positive relationship, but the statistical evidence is not yet sufficient to support the proposed hypothesis. These findings do not prove that financial rewards are completely unrelated to career interests. Students' assessments of starting salary, income growth, and retirement benefits were not able to convincingly distinguish their interests when labor market considerations, work environment, professional training, and social values were analyzed simultaneously. Therefore, financial rewards cannot yet be positioned as a factor consistently associated with the choice of a career as an internal auditor in the context of this study. These findings align with those of Jannah & Rini (2024) and Sugihartanto *et al.*, (2024), who stated that financial rewards do not show a significant relationship with the interest in choosing a career as an auditor. However, these results must be interpreted with caution because one of the indicators of interest also includes the alignment of rewards with effort, which is closely related to the construct of financial rewards. Item–total correlations and Cronbach's alpha have not yet demonstrated discriminant validity among constructs. TPB and Expectancy Theory only provide a conceptual perspective that perceived financial benefits may be related to career evaluation. Since the study did not directly measure attitude and valence, these results cannot be used to confirm or reject either theory.

4.2.2 *Labor Market Considerations and Motivation for Choosing a Career as an Internal Auditor*

The research results show that labor market considerations are positively and significantly correlated with students' interest in pursuing a career as an internal auditor, thus providing empirical support for the proposed hypothesis. Compared to other career attributes, labor market considerations exhibit the strongest relative correlation with students' interest. These findings indicate that students who perceive the internal auditor profession as offering broad employment opportunities, job security, access to information, and good career development prospects tend to have a higher level of interest. These results make sense in the context of the demand for internal auditors in the government and private sectors, as students may base their career choices on job availability and career sustainability. These findings align with those of Anggraini & Kholis (2023) and Hendrawan & Lestari (2024), who found that labor market considerations are related to interest in choosing a career as an auditor. However, the results of this study do not directly prove perceived behavioral control in the Theory of Planned Behavior

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(TPB) or expectancy in Expectancy Theory, as these two constructs were not measured. Indicators of labor market considerations—which include expanding networks and knowledge—also overlap with indicators of insight development within the interest construct. This overlap in content may amplify the observed relationship. Therefore, labor market considerations can be said to be associated with interest in this study's sample; however, the magnitude of this association must be interpreted cautiously and should not be treated as evidence of causality.

4.2.3 *Work Environment and Motivation for Choosing a Career as an Internal Auditor*

The research results indicate that the work environment has a positive relationship, but the statistical evidence is not yet sufficient to support the hypothesis. Thus, students' perceptions of routine, challenges, overtime, competition, pressure, comfort, and work location do not show a convincing association with an interest in becoming an internal auditor after other career attributes are taken into account. These results do not mean that students completely disregard the work environment. The findings merely indicate that variations in perceptions of the work environment have not consistently explained differences in career interest within the research model. This interpretation is more accurate than concluding that the work environment has no relationship with students' interests. These findings align with those of Hendrawan & Lestari (2024) and Wardayati *et al.,* (2021), who reported that the work environment did not show a significant relationship with the career choice of becoming an internal auditor. However, the work environment indicators in this study encompass a diverse range of characteristics, ranging from stress and overtime to the ease of completing tasks and location accessibility. This diversity may mean that the indicators do not represent a single, entirely uniform dimension of the work environment. TPB and Expectancy Theory only help explain that evaluations of working conditions may be related to career interests. Since attitude and valence were not measured directly and factor validity has not been tested, the non-significant results may be related to the students' context, measurement limitations, or a combination of both.

4.4.4 *Professional Training and Interest in Pursuing a Career as an Internal Auditor*

The results of the study indicate that professional training is positively and significantly associated with students' interest in pursuing a career as an internal auditor; thus, the proposed hypothesis receives empirical support. Students who rated pre-employment training, off-campus training, and routine training more positively tended to show a higher level of career interest. This finding is understandable because the internal audit profession requires technical knowledge, analytical skills, an understanding of procedures, and readiness to handle professional responsibilities. Opportunities to participate in training can make the internal auditor profession appear more accessible while providing a pathway for students to develop relevant competencies. These results align with those of Romandhon *et al.,* (2024) and Wardayati *et al.,* (2021), who found that professional training is associated with students' interest in becoming internal auditors. Conceptually, these findings are consistent with the idea that competency development can strengthen readiness and expectations of success in a profession. However, the study's results do not demonstrate perceived behavioral control in the TPB or expectancy in Expectancy Theory because these constructs were not directly measured. The training indicators also overlap with the interest indicators, which include the development of knowledge and skills; thus, potential construct contamination may have amplified the observed relationships. Without factor-based convergent and

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discriminant validity, these relationships must be interpreted with caution and should not be stated as causal effects.

4.2.5 *Social Values and Motivation for Choosing a Career as an Internal Auditor*

The research results indicate that social value has a positive relationship, but the statistical evidence is not yet sufficient to support the proposed hypothesis. These findings do not prove that opportunities to interact, communicate, build relationships, and make social contributions are unimportant to students. The research results only indicate that, after other career attributes are taken into account, variations in perceptions of social values are not yet able to conclusively distinguish students' career interests. Therefore, it is inappropriate to conclude that social values are completely unrelated to career interests. The observed relationship still contains uncertainty and needs to be examined using more robust instruments. These findings align with those of Advencia M *et al.,* (2024) and Wardayati *et al.,* (2021), who stated that social values do not show a significant relationship with career interests in auditing. However, this study did not measure students' prioritization of social benefits relative to other professional benefits; thus, it cannot be concluded that social values are not an important consideration. TPB and Expectancy Theory merely suggest that positively perceived social benefits may be related to career evaluations. Social interaction as a job attribute also differs from subjective norm, which refers to support or pressure from significant others. Since attitude, subjective norm, and valence were not directly measured and factor validation has not yet been conducted, the research results provide only preliminary evidence limited to the context of accounting students at the University of Papua.

5. Concluding Remarks and Recommendation

This study was motivated by the high demand for internal auditors, which the availability of professionals has not fully met. The study aims to analyze the relationship between financial compensation, labor market considerations, work environment, professional training, and social values and the interest of accounting students at the University of Papua in pursuing a career as an internal auditor. The study employed a quantitative approach using a cross-sectional survey design targeting students selected via simple random sampling. Data were collected using a Likert-scale questionnaire and analyzed using multiple linear regression. Consequently, the results indicate statistical relationships among the constructs and are not intended to establish causal relationships. The results indicate that labor market considerations and professional training are positively and significantly associated with students' interest in pursuing a career as an internal auditor. Conversely, financial rewards, work environment, and social values show a positive direction of association; however, the statistical evidence is insufficient to support the proposed hypotheses. These non-significant results do not prove that these three career attributes are entirely unrelated to students' interest. The findings merely indicate that these relationships cannot yet be reliably distinguished from zero after all predictors were analyzed collectively within the context of this study's sample.

Theoretically, this study provides contextual evidence regarding the relationship between career attributes as perceived by students and their interest in choosing the profession of internal auditor. However, this study did not fully test the Theory of Planned Behavior or Expectancy Theory because attitude, subjective norm, perceived behavioral control, expectancy, instrumentality, and valence were not measured directly. Practically, the Accounting Program can enhance information regarding career

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opportunities and pathways for internal auditors through audit coursework, professional seminars, training, internships, and practitioner engagement. Government agencies and companies can also clarify recruitment pathways, competency development, and training opportunities for prospective internal auditors.

This study has limitations because it involved only Accounting students at the University of Papua; therefore, the findings cannot be directly generalized to students at other universities or in other regions. The determination of the sample size using the Slovin formula did not account for effect size, the number of predictors, and statistical power. The use of a single-source questionnaire administered during a single period also has the potential to introduce common-method bias. Furthermore, several career interest indicators are closely related to indicators of financial compensation, the job market, the work environment, and competency development, which may lead to construct contamination. Instrument validation, which was limited to item–total correlations and Cronbach's alpha, has not provided evidence regarding factor structure, convergent validity, and discriminant validity. The available regression diagnostics also did not include linearity, residual independence, leverage, Cook's distance, and influential observations.

Future research is recommended to develop a career interest instrument that explicitly measures interest, plans, and tendencies toward choosing a profession without including job benefits, which have already been treated as independent variables. The instrument should undergo expert review, pilot testing, exploratory or confirmatory factor analysis, and tests of convergent and discriminant validity. Sample size should be determined through statistical power analysis based on the number of predictors and the expected effect size. Future research could also involve multiple universities, use longitudinal or mixed-methods designs, and include subjective norms, self-efficacy, intrinsic motivation, internship experiences, professional knowledge, and exposure to practitioners. These steps are expected to yield a stronger explanation of how students' interest in an internal auditor career is formed.

Statement of Use of Generative AI

During the preparation of this work, the author used generative artificial intelligence tools to support the scientific writing process. Grammarly was used to check grammar, refine writing style, and improve clarity in scientific writing. All interpretations, analyses, and conclusions presented in this study are the sole responsibility of the author.

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