

ABSTRACT

This study aimed to explore the perceptions of accounting students about their interest in the selection of a career as management accountant that identifies factor attract them to the accountant management profession and provide an overview of the accountant profession types which are considered the most attractive. Factors that attract accounting student interest in the selection of a career as management accountant in this study are the financial rewards, professional educators, professional recognition, social values, work environment, labor market considerations, family and friends, accounting instructor, colleagues, and personality.

The samples used in this study were 241 senior-level accounting students from five universities located in the Semarang city and Kudus district. This study used descriptive analysis to identify which factors attract accounting students to selection management accountant profession. Furthermore, the descriptive analysis will also provide an overview of what the accounting profession types is the most interesting for accounting students.

The results showed that all factors studied such as financial rewards, professional educators, professional recognition, social values, work environment, labor market considerations, family and friends, accounting instructor, colleagues, and personality is a factor that attract accounting students to be interested with management accountant profession. The findings also indicate accounting students prefer the management accountant profession as their first choice career than are other types of accountants profession.

Keywords: management accountant profession, management accounting, the selection of career interest as the management accountant, accounting students' perceptions.