ABSTRACT

The purpose of this study is to investigate and analyze the factors that influence accounting students to seek careers with Big Four and non-Big Four accounting firms. The factors used as variabel is attitude, students environment, and the perception about too many hours, working environtment also stressful. In this study we also used GPA (Grade Point Average) as control variable.

The data was collect from surveyed respondents at several campuses in Semarang City (PPA UNDIP and PPA UNISBANK). The sample used by 50 respondents. Analysis of the data in this study using multiple regression analysis with SPSS version 20.

The result shows that attitude had significant effect to seek careers with Big Four and non-Big Four accounting firms. While other variable such as students environment, and perception about too many hours, working environtment also stressful do not have significant effect.

Keywords: attitude, students environment, students perception and to seek careers with accounting firms.