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THE INFLUENCE OF ACCOUNTING STUDENTS' UNDERSTANDING OF GOVERNMENT ACCOUNTING STANDARDS ON INTEREST IN WORKING AS PUBLIC SECTOR ACCOUNTANTS

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Abstract
This study aims to analyze the effect of accounting students' understanding of Government Accounting Standards (SAP) on their interest in working as public sector accountants. The type of research used is associative with a quantitative approach, which examines the causal relationship between the independent variable (students' understanding of SAP) and the dependent variable (interest in working as public sector accountants). The study was conducted at the University of Mataram, with a population of all students majoring in accounting in semesters five, seven, and nine. Sampling used a purposive sampling technique, where the sample was students who had passed the Public Sector Accounting I and II courses and were still active. Primary data were collected through questionnaires distributed to respondents, and this research instrument has been tested for validity and reliability. The results of the analysis show that students' understanding of SAP has a significant effect on interest in working as public sector accountants. The regression model used meets the classical assumptions, so the results of this study are considered valid and reliable. These findings indicate that a good understanding of SAP can encourage students' interest in pursuing a career in the public sector, as well as provide a strong basis for further research in the fields of government accounting and public sector workforce.

Keywords: Job Interest, Public Sector Accountants, Accounting Students

1. Introduction

Government Accounting Standards (SAP) are accounting principles used to prepare and present government financial reports (Fikri, 2016). (Fadilah, 2021) states that interest is a desire driven by a desire after seeing, observing and comparing and considering the needs that are desired. Public sector accountants are accountants who work in government companies whose main task is to audit financial reports for accountability to the government (Bahri, 2019) in (Husna et al., 2022).

The implementation of SAP in Indonesia is one of the efforts to increase transparency, accountability, and credibility of government financial reports (Inuzula, 2021). SAP is designed to produce financial reports that are in accordance with generally accepted accounting principles, so that they can provide relevant and reliable information to stakeholders (Siallagan, 2022). Therefore, a good understanding of SAP is important for accounting professionals, especially those who want a career in the public sector.

Accounting students as future workers play an important role in supporting the implementation of SAP in government agencies. Careers in the field of accounting are quite broad, including public accountants, corporate accountants, accounting educators and government accountants (Chan, 2012). Higher education is expected to equip students with the knowledge and skills needed to understand and apply SAP. In addition

to understanding SAP, students' interest in working in the public sector is also influenced by various factors.

A deep understanding of SAP can improve students' readiness to enter the workforce. This shows that they have the knowledge needed to meet the demands of work in the public sector. Students who understand the importance of SAP in managing public finances may be more interested in pursuing a career as a public sector accountant, because they realize their role in the transparency and accountability of the use of public funds (Jamain, 2018). By connecting students' understanding of SAP and interest in working as a public sector accountant, this study can provide insight into how accounting education can shape students' career interests and improve the quality of human resources in the public sector.

This study focuses on the influence of accounting students' understanding of SAP on their interest in working in the public sector, especially as public sector accountants. A deeper understanding of SAP is expected to increase students' interest in contributing to transparent and accountable government financial management (Rahma & Murdiansyah, 2023). By exploring the relationship between understanding of SAP and interest in working as a public sector accountant, this study is expected to provide insight for the government or policy makers to design more effective education and training programs and can support efforts to improve the quality of public financial management in Indonesia by providing a competent and dedicated workforce. In this way, the public sector will obtain professional workers who are able to support the implementation of SAP and increase accountability and transparency in government financial management (Safitri & Srimindarti, 2022).

In the field of accounting, one of the few jobs that is relatively important for the sustainability of the company is the job of a public sector accountant (Fadilah, 2021). Many studies have been conducted on accounting students' understanding of Government Accounting Standards (SAP) but there are still few empirical studies that specifically explore how this understanding affects their interest in working as public sector accountants(Suryanih et al., 2021). Most studies focus more on general understanding of SAP or general career interest in accounting without looking at the specific relationship between the two aspects. Through this study, we not only understand the dynamics of accounting students' career interests but also contribute to the development of professionalism in the public sector. This is important to ensure that public sector accountants have adequate knowledge to support good financial management and accountability in government agencies (Harun, 2021).

This research is motivated by the need to ensure that accounting students as future professionals have a strong understanding of SAP and how this can affect their career decisions. This research is also motivated by the desire to improve the professionalism of public sector accountants. By ensuring that prospective accountants have a strong understanding of SAP, it is expected to improve the quality of government financial reports and public trust in government financial management.

2. Theoretical Background

Interest theory is an individual's interest in a particular object which makes the individual feel happy with that object. In this case, Mappiare (1982:62) describes that interest is a mental device consisting of a mixture of emotions, feelings, hopes, education, fear or other tendencies that direct individuals to a certain choice. Interest is basically an

acceptance of the relationship that occurs between a person and a thing or object (Ayuningtyas, 2022).

According to Sukardi (1994: 83) that interest is an element of personality that plays an important role in decision making in the future. Interest directs individuals towards an object based on feelings of pleasure or displeasure. Feelings of pleasure or displeasure are the basis of interest (Adi Rahardjo, 2022). A person's interest can be known from a statement of whether they are happy or not happy with a particular object (Prasetio, 2006). Interest is a psychological state characterized by a person's focused attention towards a particular object or topic, which is then followed by a desire to gain knowledge, learn, and demonstrate proficiency in that subject (Yati & Purba, 2023).

John L. Holland's Interest Theory (Career Fit Theory) states that a person's career interests are influenced by the fit between the individual's personality and the work environment. This theory identifies six main personality types (Realistic, Investigative, Artistic, Social, Enterprising, Conventional) and their corresponding work environments.

Holland (Donohue, 2006) in (Uke, 2019) stated that people are attracted to work environments that are comfortable for their personality orientation. Holland calls the alignment between personality and environment a fit. He added that individuals whose personalities do not match their work environment are more likely to change careers to those that are more congruent with their personalities.

A good understanding of Government Accounting Standards (SAP) can influence students' interest in choosing a career that suits investigative and conventional interests that are often associated with jobs involving data analysis and compliance with rules and regulations (Siregar & Siregar, 2020). This study can help understand how the match between specific knowledge of SAP and work as a public sector accountant affects the career interests of accounting students.

This study is closely related to previous studies in studying the factors that influence career interests in becoming public sector accountants. However, this study broadens the scope and specifically focuses on the understanding of Government Accounting Standards (SAP) as a factor influencing career interests. Therefore, this study adds a new dimension to the existing literature and provides deeper insight into the importance of technical knowledge in determining career interests in the public sector.

Revrisond Baswir (2000:7) in (Suriyatni, 2016) stated that SAP also applies to non-profit institutions in the field of accounting. In addition, the field of accounting is currently related to government agencies. The purpose of this accounting standard is not just to seek profit. Although government institutions are always very large in size, in accounting standards the company is still classified as a micro institution.

According to Holland in (Waliyuddin, 2022) interest is a high tendency of the heart towards something. Interest is a person's desire, attention, emotion, interest in carrying out a certain behavior. Interest reflects a combination of conviction, attention, and passion that influences attitudes towards a certain behavior (Sholihah, 2023). A person's experience and personality in this consistency are obtained during a person's growth process and are not innate.

According to the International Federation of Accountants (IFAC), the accounting profession is all fields of work that use expertise in the field of accounting, including work as public sector accountants, industrial companies, trade, or as educators. The purpose of the accounting profession is to fulfill its responsibilities with high standards of professionalism, achieve the highest level of performance, and be guided by the public interest (Fadilah, 2021). Jusup (2014:19) explains that the main responsibility of a public

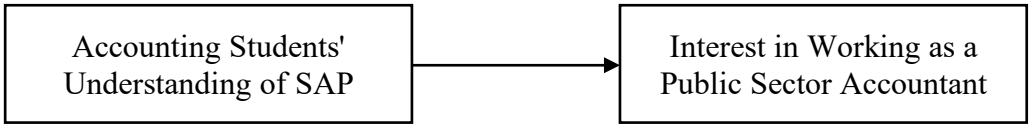
sector accountant or auditor is to carry out the audit function of financial statements issued by entities (companies or other organizations).

Research conducted by (Ayu Puspitasari, 2021) investigated the influence of perception, accounting knowledge, and financial rewards on the interest of accounting study program students to pursue a career in public accounting. The study found that perception has the most dominant influence on interest in pursuing a career in public accounting, with a contribution of 85.3% of the variables studied.

Research by (Husna et al., 2022) analyzed the factors that influence accounting students' interest in choosing a career as a public accountant. The study found that financial reward factors, professional training, work environment, social values, and professional recognition simultaneously had a significant effect on career choice. However, partially only the work environment and professional recognition factors had a significant effect.

Research by (Rahma & Murdiansyah, 2023) examined the determinants that influence the interest of accounting students at UIN Malang to pursue a career as a public accountant. This study found that individually, career motivation and financial rewards had a significant positive effect on student interest. However, job market considerations and parental influence were not found to have a significant effect. Taken together, these four factors have an influence on students' interest in pursuing a career as a public accountant.

Overall, these and other similar studies suggest that students' decisions to pursue a career as a public accountant are influenced by a combination of internal factors (such as perceptions and career interests and motivations) and external factors (such as financial rewards, work environment, and professional recognition). Although each study highlights different variables, there is a commonality in the importance of perceptions, financial rewards, and career motivations as key determinants. These studies provide valuable insights into understanding the motivations behind accounting students' career choices, and suggest that a combination of strong perceptions of the profession, expected financial imbalances, and favorable working conditions play a significant role in determining their interest in pursuing a career as a public accountant (Lukman, 2017).



H1: There is a positive influence between accounting students' understanding of government accounting standards and their interest in working as public sector accountants.

Understanding of government accounting standards refers to the extent to which accounting students are able to understand the concepts, principles and application of accounting standards used in the government sector (Yasis, 2024). This understanding includes mastery of Government Accounting Standards (SAP) that apply in Indonesia, as well as the ability to apply these principles in real situations. A good understanding of government accounting standards can include theoretical (mastery of material) and practical aspects (application skills in simulations or case studies).

Interest in working as a public sector accountant refers to a student's desire and tendency to choose a career in government accounting after graduating. This interest is also influenced by students' perceptions of the challenges and benefits of working in the

public sector, including their views on the work environment and career development which may be more stable than in the private sector.

Based on theory and previous research results, a good understanding of government accounting standards can influence students' interest in working in the public sector (Nugraha, 2024). Students who have a deep understanding of SAP tend to be more confident in facing the demands of government work, because they have relevant competencies. Good knowledge of financial regulations and reporting in government can also foster interest because students feel more prepared and motivated to work in that environment. On the other hand, a lack of understanding of government accounting standards can reduce students' interest in pursuing a career as an accountant in the public sector. This is due to a feeling of lack of preparedness and uncertainty about the ability to handle responsibilities in this area.

3. Methods

The type of research that will be used is associative with a quantitative approach. This study aims to determine the influence of variables, namely variable (X) accounting students' understanding of SAP on (Y) interest in working as public sector accountants. This research was conducted in the city of Mataram, especially at the University of Mataram. The population in this study were students majoring in Accounting at Mataram University, consisting of fifth, seventh, and ninth semester students

The sample used in this study were students majoring in Accounting at the University of Mataram. The technique of collecting data or samples from respondents using purposive sampling. The sample criteria are undergraduate students majoring in accounting who have taken and passed the Public Sector Accounting I and II courses. The type of data used in this study is primary data. In this study, primary data sources were obtained through questionnaires distributed to students majoring in Accounting at the University of Mataram.

SAP understanding is the ability of students to understand or interpret something related to SAP. Interest is a source of motivation that drives students to do what they want and freely choose what they want. Work interest is the tendency to have the will, desire, and ability to carry out work tasks well based on the experience and knowledge they have (Azizah et al., 2023).

The data analysis techniques used are Validity Test, Reliability Test, Classical Assumption Test, and Simple Linear Regression Analysis. Validity test is used to measure the validity of the questionnaire. Reliability test is used to test whether the instrument used is reliable. Classical Assumption Test is used to determine the feasibility of using a regression model so as not to cause deviations in analyzing data so that it can produce a good regression model. For Hypothesis testing, Simple Linear Regression analysis is used to test the effect of two or more independent variables (X) on a dependent variable (Y) using multiple linear regression analysis techniques.

4. Results and Discussion

In this study, the regression equation is used to assess how much influence the independent variable, namely the understanding of accounting students regarding government accounting standards, has on the interest in working as a public sector accountant.

$$\mathbf{Y = \alpha + \beta.Xit + e}$$

Information:
Y = Job interest

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a = Coefficient
b = Regression Coefficient
X = Understanding SAP
E = Standard Error

Table 1. Regression Coefficient Test Result

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
1 (Constant)	10,366	5,937		1,746	0,085
Total_X	0,719	0,141	0,500	5,104	0,000

Source: Primary Data Processed (2024)

$$\mathbf{Y = 10,366 + 0,719X + 5,937}$$

From the results of this equation, it is concluded that:
1) The regression equation above shows a constant value of 10,366. This states that if the variable understanding government accounting standards is considered constant or has a value of 0 (zero), then the interest in working as a public sector accountant will be 10,366.
2) The regression coefficient on the variable understanding government accounting standards is 0,719, this means that if the variable understanding government accounting standards increases by one unit, then interest in working increases by 0,719. This coefficient is positive, meaning that there is a positive relationship between the variable understanding of government accounting standards and interest in working as a public sector accountant. The greater the understanding of government accounting standards, the greater the interest in working as a public sector accountant, and vice versa.

Table 2. Validity Test Result

Variable	Item	R Count	Sig.	R Table	Information
Pemahaman SAP (X)	X.1	0,349	0,000	0,220	Valid
	X.2	0,378	0,000	0,220	Valid
	X.3	0,296	0,000	0,220	Valid
	X.4	0,289	0,000	0,220	Valid
	X.5	0,478	0,000	0,220	Valid
	X.6	0,265	0,000	0,220	Valid
	X.7	0,346	0,000	0,220	Valid
	X.8	0,434	0,000	0,220	Valid
	X.9	0,378	0,000	0,220	Valid
	X.10	0,433	0,000	0,220	Valid
	X.11	0,448	0,000	0,220	Valid
Minat Kerja (Y)	Y.1	0,862	0,000	0,220	Valid
	Y.2	0,812	0,000	0,220	Valid
	Y.3	0,840	0,000	0,220	Valid
	Y.4	0,901	0,000	0,220	Valid
	Y.5	0,662	0,000	0,220	Valid
	Y.6	0,916	0,000	0,220	Valid
	Y.7	0,859	0,000	0,220	Valid
	Y.8	0,794	0,000	0,220	Valid
	Y.9	0,782	0,000	0,220	Valid

	Y.10	0,847	0,000	0,220	Valid
	Y.11	0,847	0,000	0,220	Valid

Source: Primary Data Processed (2024)

This validity test uses the SPSS application, the results of the validity test are in the table above, analysis of the r table produces a value from the sample (N) = 80 of 0,220 and referring to the results of the validity test it is found that all question items are for understanding SAP (X) and work interest being a public sector accountant (Y) is declared valid because all variables produce (R Count) > than (R Table) and the significance of alpha (α) is 0,000.

This validity test uses the SPSS application, the results of the validity test are in the table above. The resulting correlation value is known as r count. These results are then compared with the R table, which is the critical value of the Pearson correlation distribution at a certain level of significance (usually 0,05 or 5%) with degrees of freedom (df) of n-2. With a sample size (N) of 80, the r table value used is 0,220.

From the results of the validity tests carried out, it is known that all question items for variable. For example, if the R count for an item is 0,349, this means the item is valid because the R count (0,349) is greater than the table r (0,220). In addition, the significance value (Sig.) obtained for all items is 0.000. This means the significance value is much smaller than 0,05 (sig < 0,05), indicating that the relationship between each item and the total variable is statistically significant. Therefore, it can be concluded that all question items in the questionnaire are declared valid, meaning that each item can accurately measure the variables of understanding SAP and interest in working as a public sector accountant.

R count > R table. These results show that there is a fairly strong correlation between each item and the total variable score. In other words, each item has a significant contribution in measuring the variable under study. Significance Value (Sig.) = 0.000. Because the significance value is below 0.05, it can be said that the relationship between the items and the total variable score occurs significantly and is not caused by chance. This confirms that the research instrument is indeed capable of precisely measuring the variable in question.

Table 3. Reliability Test Result

Cronbach's Alpha	N of Items
0,946	22

Source: Primary Data Processed (2024)

Cronbach's Alpha value shows the extent to which the items in the questionnaire are correlated and consistent in measuring the same variable. Cronbach's Alpha = 0,946. This value indicates a very high level of reliability, which means that the items in the research instrument are very consistent with each other. This also indicates that the questionnaire or instrument used can be relied upon to measure the variables referred to in this research. Greater than 0,6 because the Cronbach's Alpha value is far above the minimum limit set (0,6), the instrument is declared reliable. High reliability ensures that the instrument can be used to obtain consistent and repeatable data.

With a Cronbach's Alpha value of 0,946, the research instrument is not only reliable but has very high reliability. This is important because it shows that the instrument can be relied upon to be used on different samples in similar studies without losing its consistency. A high level of reliability provides assurance that variability in measurement

results is more likely due to actual variations in the phenomenon being measured, rather than due to inconsistencies in the measuring instrument.

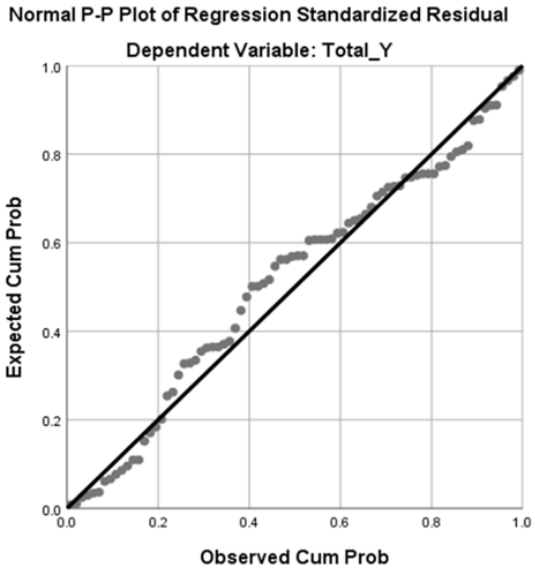

Figure 1. Normality Test Result

One way to test normality is to use a Normal Probability Plot (P-P Plot), which compares the cumulative distribution of residuals with the cumulative distribution of a normal distribution. In the Normal Probability Plot graph, the points depicting the residuals will be plotted against a diagonal line (normal line). If the points follow a diagonal line or are very close to this line, then the data is considered normally distributed.

Based on the test results, the residual distribution in this study follows the diagonal line in the Normal Probability Plot graph. This shows that the residual data does not deviate far from the normal distribution, in other words it follows a normal distribution pattern visually. When the residual points spread around the diagonal line in a pattern that does not deviate significantly, this indicates that the data meets the normality assumption. Because the test results show that the residual distribution follows a diagonal line, it can be concluded that the data in this study is normally distributed. This means that the normality assumption which is one of the requirements in regression analysis has been fulfilled.

Table 4. Multicollinearity Test and t Test Result

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	10,336	5,937		1,746	0,085		
	Total_X	0,719	0,141	0,500	5,104	0,000	1,000	1,000

Source: Primary Data Processed (2024)

The Tolerance value measures how much the independent variable cannot be explained by other independent variables. If the Tolerance value is greater than 0,100, then there is no serious multicollinearity. Variance Inflation Factor (VIF) is the inverse of Tolerance, which shows how much the variability of the regression coefficient increases due to multicollinearity. If the VIF value is less than 10,00, then the regression model is considered free from serious multicollinearity problems.

A Tolerance value of 1,000 was obtained, which is greater than the minimum limit of 0,100. This shows that each independent variable in the model does not have a strong correlation with other independent variables, so that symptoms of multicollinearity are not detected. A VIF value of 1,000 also indicates that the variability of the regression coefficient does not increase significantly due to multicollinearity. Because VIF < 10,00, this confirms that there is no indication of multicollinearity in the model used.

Based on these results, it can be concluded that a strong linear relationship between independent variables does not occur, so the assumption of no multicollinearity is met. In the absence of symptoms of multicollinearity, it can be ensured that each independent variable can provide unique information in explaining the dependent variable, and the estimated regression coefficients are not distorted.

The t test is used in regression analysis to test whether the independent variables individually have a significant effect on the dependent variable. This test helps determine whether the relationship between the independent and dependent variables is strong enough that it does not occur by chance. The hypotheses tested in the t-test is H1: There is a significant effect of the understanding SAP (X) on interest in work (Y).

The t-test results show that the calculated t is 5,104 which is greater than the t table of 1,994. This indicates that the calculated t value is outside the critical range to accept the null hypothesis. In addition, the significance value (sig) of 0,000 which is smaller than the significance level of 0,05, indicates that this result is statistically significant. A significance value smaller than 0,05 means that the alternative H1 can be accepted.

Since t count > t table and significance value < 0,05, it can be concluded that the independent variable (X) significantly affects the dependent variable (Y). This means that there is a real influence that does not occur by chance between variables X and Y. This influence is positive, which means that any increase in variable X will be followed by an increase in variable Y. In other words, the higher the value of the independent variable, the value of the dependent variable also tends to increase.

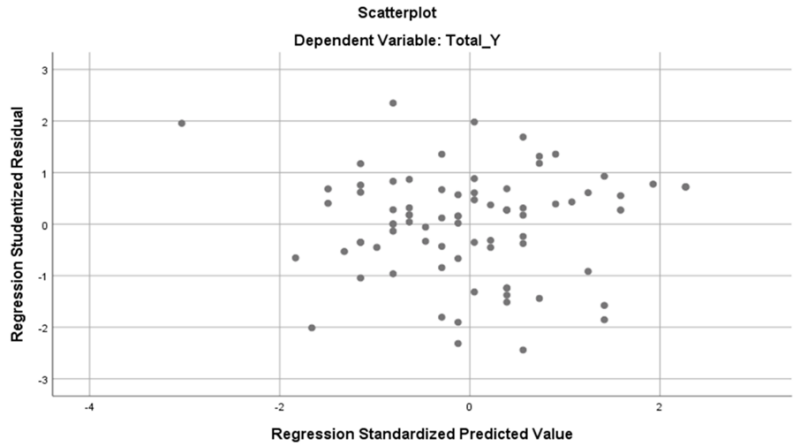

Figure 2. Heteroscedasticity Test Result

One way to test heteroscedasticity is to use a scatterplot graph which plots the residuals against the predicted values. In a scatterplot graph, residual points that are scattered randomly and do not form a particular pattern around the zero line indicate that there are no symptoms of heteroscedasticity, and the residual variance can be considered constant (homoscedasticity). If the points form a certain pattern, such as a fan-shaped, conical or curved pattern, then this indicates heteroscedasticity.

Based on the results of the heteroscedasticity test using a scatterplot graph, it can be seen that the residual points are randomly distributed above and below the number 0. This

random distribution shows that no particular pattern has been formed. Because the points are distributed randomly, it can be concluded that the variance of the residuals is constant, or in other words, the model meets the assumption of homoscedasticity.

In the absence of a particular pattern in the scatterplot, the assumption of homoscedasticity is met, which means that the residual variance does not change systematically along with changes in the predicted value. This ensures that the estimated regression coefficient is not biased and the standard error of the estimate is not excessive or too small, so that the results of hypothesis testing can be considered valid.

Table 5. Autocorrelation and Coefficient of Determination (R^2) Test Result

Model	R	R Square	Adjusted R Square	Std. Error of The Estimate	Durbin-Watson
1	0,500	0,250	0,241	7,325	2,240

Source: Primary Data Processed (2024)

Durbin-Watson (DW) is a statistic used to test for autocorrelation between residuals. DW values range between 0 and 4, with DW = 2 indicates no autocorrelation (independent residuals), DW < 2 indicates positive autocorrelation (residuals tend to have a relationship with each other), DW > 2 indicates negative autocorrelation. To determine whether there is autocorrelation, two critical limits are used, namely dU (upper bound) and dL (lower bound). The model is declared free of autocorrelation if the DW value is in the range dU < DW < (4 - dU).

In this study, a Durbin-Watson value of 2.240 was obtained. The range used to interpret these results is 1,662 < DW (2,240) < 2,338. Because the DW value (2,240) is between dU (1,662) and (4 - dU) (2,338), it can be concluded that there are no symptoms of autocorrelation in this regression model.

There is no autocorrelation because the Durbin-Watson value is within the desired range, so the residuals in the regression model are independent of each other, meaning that no patterns emerge between the residuals in different time periods. This shows that the basic assumption of the regression model, namely residual independence, has been fulfilled, so that the results of the regression analysis can be considered valid and not affected by autocorrelation.

The coefficient of determination test or R^2 is used to measure the ability of the independent variable to explain the variability of the dependent variable. The R^2 value shows the proportion of the total variation in the dependent variable that can be explained by the independent variables in the regression model. The R^2 value ranges from 0 to 1, $R^2 = 0$ indicates that the independent variable is unable to explain the variability of the dependent variable at all. $R^2 = 1$ indicates that all variability in the dependent variable can be fully explained by the independent variable.

The test results show that the R^2 value = 0,250. This means that the independent variable (X) in the regression model is able to explain 25% of the variability of the dependent variable (Y). In other words, 25% of the changes or variations in variable Y can be explained by variable X, while the remainder, namely 75% of the variation in Y, is caused by other factors outside the model that are not included in this study. The R^2 value of 0,250 indicates that the contribution of the independent variable in explaining the variability of the dependent variable is not very strong. This means that there are many other factors that influence the dependent variable besides the independent variable being studied.

Table 6. Simultaneous F Test Result

Model		Sum of Squares	dF	Mean Square	F	Sig.
1	Regression	1397,591	1	1397,591	26,047	0,000
	Residual	4185,159	78	53,656		
	Total	5582,750	79			

Source: Primary Data Processed (2024)

The F test in regression analysis is used to test whether independent variables simultaneously or together have a significant effect on the dependent variable. This test is useful for determining how well the overall regression model explains the dependent variable based on the independent variables entered into the model. The hypothesis tested in the F test is (H1): At least one regression coefficient of the independent variable is not equal to zero, which means that there is a significant effect of the independent variable on the dependent variable simultaneously.

The test results show that the calculated F value is 26,047 which is greater than the F table value of 3,960. This indicates that the calculated F value is outside the critical range for accepting the null hypothesis. In addition, the significance value (sig) of 0,000 which is smaller than the significance level of 0,05 indicates that this result is statistically significant. A significance value smaller than 0,05 means that the probability of error in rejecting the null hypothesis is very low, so the alternative hypothesis can be accepted.

Since F count > F table and significance value < 0,05, it can be concluded that the independent variables together have a significant influence on the dependent variable. This shows that the overall regression model used has the ability to explain the variations that occur in the dependent variable. Thus, the model used in this study can be considered feasible for use in measuring the relationship between the variables studied.

5. Conclusion

The results of this study indicate that the variable of understanding of SAP studied has a significant role in influencing the variable of interest in working. In addition, by fulfilling the classical assumptions, the results of this regression model can be considered valid and reliable to explain the relationship between the variables studied. Overall, this study successfully confirmed that students' understanding of SAP has a significant influence on interest in working as public sector accountants, with valid and reliable instruments and a model that meets all the necessary regression assumptions. The results of this study provide a strong basis for application in relevant contexts and in further research.

This study only involved respondents from students at one educational institution, so the results cannot be generalized to a wider population. Limited time and resources also limit this study and use one independent variable, namely students' understanding of government accounting standards which does not fully cover all factors that influence students' interest in working as public sector accountants. Because it only relies on one variable, this study may not be able to thoroughly explore other factors that can also play an important role.

Further research is recommended to involve more educational institutions and a wider coverage area so that the results can be more representative and generalizable. Further research is also suggested to add other variables that may influence the interest in working as a public sector accountant. In addition, further research is also suggested to add other variables that may influence students' interest in working as public sector accountants, such as financial rewards (Ayu Puspitasari, 2021; Husna et al., 2022; Rahma &

Murdiansyah, 2023) and work environment (Fadilah, 2021; (Rerung et al., 2021). By adding financial reward and work environment variables, further research can provide a more comprehensive picture of the factors that influence students' interest in pursuing a career in the public sector, in addition to their understanding of government accounting standards.

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