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Career Motivation as a Mediator Between Financial Reward Perception, Job Market Stability and Accounting Career

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ABSTRACT

Indonesia faces a critical paradox in the accounting profession: despite producing thousands of accounting graduates annually, the country has only one Certified Public Accountant (CPA) for every 186,000 citizens, which remains far below regional benchmarks. This study investigated the psychological mechanisms through which external career perceptions are transformed into genuine long-term career commitment among accounting students. Specifically, it examined the influence of financial reward perception and job market stability on the intention to choose accounting as a long-term career, with career motivation as a mediating variable. Grounded in Social Cognitive Career Theory and London's Career Motivation Framework, this study proposed that external career perceptions do not directly translate into career commitment but must first be internalized through motivational states before generating sustained behavioral intentions. Data were collected from 150 undergraduate and graduate accounting students across three Indonesian universities. Partial Least Squares Structural Equation Modeling (PLS-SEM) was employed using SmartPLS 4. The results supported all seven hypotheses. Financial reward perception significantly predicted both career motivation and career intention. Job market stability emerged as the strongest predictor of career motivation and also significantly influenced career intention. Career motivation partially mediated the relationships between financial reward perception, job market stability, and career intention. These findings provide theoretical and practical implications for accounting education institutions and professional organizations seeking to address Indonesia's shortage of Certified Public Accountant (CPA) talent.

INTRODUCTION

The decision to commit to a professional career is among the most consequential choices a young adult makes, shaping lifetime earnings, social identity, and personal fulfillment (Lent et al., 1994; Quadlin, 2020). In Indonesia, this decision has become increasingly complex within the accounting profession, where a significant paradox persists: the country produces thousands of accounting graduates annually, yet only 1,464 active Certified Public Accountants (CPAs) serve a population exceeding 280 million people as of early 2025 (BPS, 2026; IAI, 2023). This ratio of approximately one CPA per 186,000 citizens is not merely a statistical observation; it reflects structural challenges within the professional pipeline that may affect the quality of financial oversight in Indonesian organizations and constrain economic governance capacity.

This paradox is not attributable to a shortage of accounting graduates or limited university capacity. Indonesia has hundreds of accredited accounting programs, and enrollment in accounting programs remains substantial. The gap between graduation and professional certification suggests that the transition from student to committed accounting professional is influenced by motivational and perceptual factors that have not been fully explained in existing literature. Data from Badan Pusat Statistik (BPS) in February 2025 indicated that the open unemployment rate among Indonesian university graduates reached 5.25%, highlighting the importance of career decisions and the cautious approach students take when considering long-term professional commitments (BPS, 2025).

Traditionally, the accounting profession has been perceived as a prestigious and economically stable career pathway (Schoenfeld et al., 2017). Its contemporary scope extends beyond traditional bookkeeping, as accounting professionals increasingly engage in blockchain auditing, environmental, social, and governance (ESG) reporting, forensic accounting, and strategic advisory functions requiring advanced analytical and technological competencies (AIA Worldwide, 2024; Carlson School, 2024). Employment projections indicate sustained demand for accountants and auditors through 2033, driven by increasing regulatory complexity and the need for financial oversight in rapidly evolving organizational environments (Bureau of Labor Statistics, 2024). However, despite these favorable structural conditions, the perceived attractiveness of accounting as a long-term career remains insufficient to close the gap between accounting graduation and professional certification in Indonesia (Khomsiyah et al. 2017; Laksmi 2024).

Career attractiveness perceptions function as important cognitive factors in career decision-making processes (Eldad et al., 2024; Sulistiyani & Fachriyah, 2018). Two perceptions are particularly relevant for accounting students. First, financial reward perception, defined as the subjective evaluation of monetary returns associated with the accounting profession, represents an important extrinsic outcome expectation within Social Cognitive Career Theory (SCCT; Lent et al., 1994). In early 2026, accounting and finance professionals in Jakarta earned an average monthly income of approximately Rp 7,080,604, while senior Certified Public Accountants could earn up to Rp 25,000,000 (Indeed, 2026; Kledo, 2025). However, achieving certified status requires substantial investment in examination fees, additional education, and delayed income opportunities, creating a cost-benefit consideration that may influence students' career orientation (IAPI, 2025; Dealls, 2025). Second, job market stability, referring to perceptions of employment resilience during economic uncertainty and long-term professional demand, serves as an important risk-reduction factor when students evaluate career alternatives (Ariyani & Jaeni, 2022). Although Indonesia's CPA shortage indicates favorable labor market conditions, students may not fully recognize these opportunities without sufficient motivational processes.

A critical gap in existing literature concerns the limited understanding of the internal psychological mechanisms through which external career perceptions are transformed into genuine and sustained career commitment. Previous studies have generally applied direct-effect models that examine the influence of financial incentives or labor market conditions on career intention without considering the motivational processes that mediate these relationships (Nurhalisa, 2020; Satriawan & Retno, 2023; Prihatiningtias et al., 2023). This limitation may contribute to inconsistent findings, as the mechanisms through which external perceptions influence career intention remain insufficiently explained.

This study addressed this gap by proposing and empirically testing an integrated mediation model in which career motivation, operationalized through London's (1983) three-dimensional framework of career identity, career insight, and career resilience, functions as the psychological mechanism through which financial reward perception and job market stability influence the intention to pursue accounting as a long-term career. The integration of SCCT (Lent et al., 1994), which explains how external perceptions serve as motivational antecedents, and London's (1983) career motivation framework, which describes how these antecedents activate internal motivational states, provides a more comprehensive explanation of accounting career commitment than either theoretical perspective alone.

The novelty of this study lies in integrating SCCT and London's career motivation framework to explain accounting career commitment. By positioning career motivation as a mediating mechanism, this study addresses a structural limitation in previous research that has predominantly relied on direct-effect models. Furthermore, it examines whether job market stability, a factor that has received limited attention in previous Indonesian accounting career studies, functions as a stronger predictor of career motivation than financial reward perception. This comparative analysis challenges the assumption that salary expectations represent the primary motivational factor in accounting career decisions and provides a more nuanced understanding of the determinants shaping students' professional commitment.

This study makes three specific contributions. First, it introduces career motivation as a theoretically grounded mediating mechanism within accounting career choice research, addressing limitations in models based solely on direct relationships. Second, it provides empirical evidence that job market stability is a stronger predictor of career motivation than financial reward perception, challenging the assumption that salary expectations are the dominant factor influencing accounting career decisions. Third, it provides evidence from the contemporary Indonesian context (2024–2026), characterized by CPA talent shortages, increasingly demanding certification requirements, and automation-driven transformation of routine accounting tasks, which remains underrepresented in international literature.

The remainder of this article is structured as follows. Section 2 reviews the relevant theoretical literature and develops the seven research hypotheses. Section 3 describes the research methodology, including sample selection, data collection procedures, and variable measurement. Section 4 presents and discusses the empirical results. Section 5 concludes with theoretical contributions, practical implications, limitations, and recommendations for future research.

METHOD

Research Design

This study employed a quantitative, cross-sectional research design with a structured mediation analysis framework. The quantitative approach was selected to empirically test theoretically derived hypotheses regarding the relationships among financial reward perception, job market stability, career motivation, and accounting career intention. The cross-sectional design captured respondents' perceptions and intentions at a single point in time, allowing examination of structural relationships among the research constructs.

A distinctive methodological feature of this study was the use of scenario-based vignette measurement to assess career intention. The vignette approach combines survey efficiency with experimental-style stimulus control by presenting respondents with standardized and realistic situations before collecting their responses (Aguinis & Bradley, 2014; Atzmüller &

Steiner, 2010). This approach was considered appropriate for career intention research because career decisions are influenced by contextual considerations. Abstract questions regarding career preferences may generate idealized responses that do not fully represent the actual considerations involved in career decision-making.

The vignette presented in this study reflected the Indonesian Certified Public Accountant (CPA) certification context by incorporating salary benchmarks, certification costs, and the financial trade-off between immediate income and long-term professional investment. After reviewing the scenario, respondents assessed their career intention, financial reward perception, job market stability perception, and career motivation. This approach has been applied in previous accounting career research as an effective method for capturing context-specific behavioral intentions (Latan et al., 2019; Mihelič & Culiberg, 2014; Alves et al., 2024).

Sample and Data Collection

The sample comprises 150 accounting students enrolled in bachelor's (S1) and master's (S2) programs at three Indonesian universities: Universitas Indonesia (UI), Atma Jaya Catholic University, and the Trisakti School of Management. These institutions were selected through deliberate purposive sampling guided by three criteria. First, all three hold A-grade national accreditation and are located in the Jakarta metropolitan area, which represents the primary labor market context for professional accounting careers in Indonesia. Second, they represent diverse institutional characters: UI is a leading state research university, Atma Jaya is a mission-driven Catholic institution emphasizing professional ethics, and Trisakti is a business-focused private university with strong industry linkages — ensuring diversity of student backgrounds, career orientations, and institutional cultures. Third, accounting programs at all three institutions actively prepare students for professional certification pathways (CPA, CA), making them especially appropriate for studying long-term accounting career intentions.

Data were collected from February to March 2026 via an online questionnaire administered through Google Forms. Respondents' identities were anonymized to encourage honest responses, and no monetary incentives were offered to attract only serious participants (Arhin, 2022). A pilot test involving 20 accounting students was conducted prior to full data collection, yielding Cronbach's Alpha values of 0.71 to 0.87 across all constructs and resulting in minor wording revisions to two items for greater clarity.

Operational Variables

Financial Reward (X1) was measured with three indicators assessing the perceived competitiveness of accounting's starting salary relative to other business majors, the perceived long-term earning potential at senior or executive levels, and the perceived adequacy of financial rewards in compensating for the costs of professional certification. Items were adapted from Paolillo and Estes (1982) and Ghani et al. (2008) and contextualized to reflect current Indonesian Rupiah salary benchmarks. Responses were recorded on a five-point Likert scale (1 = Strongly Disagree, 5 = Strongly Agree).

Job Market Stability (X2) was measured with three indicators capturing the perceived resilience of accounting jobs during economic downturns, the perceived likelihood of obtaining employment due to market demand for accountants, and the perceived long-term job security of accounting relative to other business-related professions. Items were adapted from Yayla and Cengiz (2005) and updated with more recent empirical work (Sutapa et al., 2024; Leonard et al., 2023), measured on the same Likert scale.

Career Motivation (M) was assessed using three indicators aligned with London's (1983) three-dimensional framework: Career Identity (viewing accounting as an important part of one's professional self-concept), Career Insight (possessing clear and realistic long-term career goals within the accounting profession), and Career Resilience (willingness to endure workload pressure and adapt to the demands of a professional accounting career). Items were adapted from Alniaçik et al. (2012) and Leonard et al. (2023), measured on a five-point Likert scale.

Accounting Career (Y) was measured with three indicators: intention to pursue accounting as a primary long-term career path, commitment to pursuing professional accounting education or certification (e.g., CPA), and willingness to choose accounting over alternative careers offering similar financial rewards. Items were adapted from Cherry and Fraedrich (2002) and measured on a five-point semantic differential scale (1 = Highly Unlikely to Commit, 5 = Highly Likely to Commit).

Analytical Method

Partial Least Squares Structural Equation Modeling (PLS-SEM) was employed using SmartPLS 4 for three theoretically and methodologically justified reasons. First, PLS-SEM is prediction-oriented: it prioritizes maximizing the explained variance in endogenous constructs (R^2), making it the preferred approach when the research objective centers on explaining and predicting a target variable — in this case, accounting career intention — rather than on theory confirmation (Hair et al., 2019; Shmueli et al., 2019). Second, PLS-SEM handles complex mediation structures without requiring recursive identification constraints, making it well-suited for simultaneously testing full and partial mediation across multiple paths (Ringle et al., 2024). Third, PLS-SEM is flexible with non-normally distributed data and performs well with small-to-medium sample sizes — both conditions confirmed in this study by Cramér-von Mises normality tests (all $p = 0.000$) and by the sample of 150 respondents with 12 observed indicators across four constructs (Hair et al., 2017).

Measurement model evaluation assessed convergent validity (outer loadings > 0.70; AVE > 0.50), discriminant validity (cross-loadings, Fornell-Larcker criterion, and HTMT ratio < 1.0), and construct reliability (Cronbach's Alpha and Composite Reliability > 0.70). Structural model evaluation examined the Variance Inflation Factor (VIF < 5.0), Coefficient of Determination (R^2), Effect Size (f^2), and Predictive Relevance (Q^2 via PLSpredict). Hypothesis testing employed bootstrapping with 5,000 resampling subsamples. The decision criterion for hypothesis acceptance was a T-statistic > 1.96 and p-value < 0.05 (two-tailed), consistent with standard PLS-SEM practice (Hair et al., 2019).

RESULTS AND DISCUSSION

Respondent Profiles

The respondent profile was as follows: 66 male (44%), 83 female (55.3%), and 1 respondent who preferred not to indicate gender (0.7%). By institution, 46 respondents (30.7%) were from UI, 64 (42.7%) from Atma Jaya, and 40 (26.7%) from Trisakti. Age distribution comprised 58 respondents aged 18–20 years (38.7%) and 92 respondents aged 21–23 years (61.3%). The majority were bachelor's degree students (130, 86.7%), with 20 enrolled in master's programs (13.3%). Respondents' identities were anonymized to encourage honest responses, and no monetary incentives were offered to attract only serious participants (Arhin, 2022).

Descriptive Statistics

Descriptive statistics show that all 12 indicators had mean values ranging from 3.82 (Y1.3: willingness to choose accounting over similar alternatives) to 4.24 (Y1.2: commitment to professional certification), placing all constructs within the 'Agree' range on the Likert scale. Financial Reward indicators exhibited means of 4.04, 4.13, and 4.07, indicating generally favorable perceptions of accounting's financial returns. Job Market Stability indicators ranged from 4.09 to 4.18, reflecting strong agreement that accounting offers stable employment. Career Motivation indicators ranged from 3.99 to 4.10, indicating positive but slightly more moderate internal career drive. Notably, the lowest mean score across the entire dataset (Y1.3 = 3.82) was recorded for the item measuring willingness to choose accounting over alternative careers with similar financial rewards, suggesting that while students are broadly committed to accounting, some ambivalence persists at the point of head-to-head career comparison. All Cramér-von Mises test p-values equaled 0.000, confirming non-normality and justifying the use of PLS-SEM (Hair et al., 2017).

Measurement Model Evaluation

Convergent validity was established across all four constructs. Outer loading values for all 12 indicators ranged from 0.787 to 0.902, substantially exceeding the 0.70 threshold (Hair et al., 2019). Career Motivation exhibited the highest and most homogeneous loadings (M1.1 = 0.890, M1.2 = 0.902, M1.3 = 0.892), indicating a particularly coherent and well-specified latent construct. Average Variance Extracted (AVE) values were: Career Motivation = 0.800, Job Market Stability = 0.767, Financial Reward = 0.747, and Accounting Career = 0.669, all substantially exceeding the 0.50 threshold (Fornell & Larcker, 1981). The notably high AVE for Career Motivation (0.800) indicates that 80% of the variance in its indicators is attributable to the construct rather than measurement error, reflecting a very high level of convergent validity.

Discriminant validity was confirmed through three complementary approaches. The cross-loading matrix showed each indicator loading most strongly on its intended construct, with minimum within-construct differences ranging from 0.277 (X1.2 on X1 versus Y) to 0.395 (M1.3 on M versus X2). The Fornell-Larcker criterion was satisfied across all construct pairs, with each construct's square root of AVE (ranging from 0.818 to 0.895) exceeding all inter-construct correlations (maximum: 0.683, between M and Y). HTMT ratios ranged from 0.529 (between X1 and X2) to 0.832 (between M and Y), all below the maximum permissible threshold of 1.0 and within or below the conservative 0.85 threshold (Henseler et al., 2015). Construct reliability was confirmed for all four constructs, with Cronbach's Alpha values ranging from 0.754 (Y) to 0.875 (M) and Composite Reliability (rho_c) values ranging from 0.858 (Y) to 0.923 (M), all exceeding the 0.70 threshold. Variance Inflation Factor (VIF) values for all 12 indicators ranged from 1.498 to 2.456, well below the 5.0 threshold, confirming the absence of multicollinearity.

Structural Model Evaluation

The structural model demonstrated strong explanatory power. Financial Reward Perception and Job Market Stability jointly explained 43.3% of the variance in Career

Motivation ($R^2 = 0.433$), which falls at the upper boundary of what Chin (1998) classifies as moderate explanatory power and approaches the threshold for substantial. The full model — incorporating Financial Reward, Job Market Stability, and Career Motivation as predictors of Accounting Career — explained 65.4% of the variance in Intention to Choose Accounting as a Long-Term Career ($R^2 = 0.654$), a result that substantially exceeds the 0.50 threshold for meaningful explanatory power in behavioral intention research (Chin, 1998). The adjusted R^2 values for Career Motivation (0.425) and career intention (0.646) confirm the robustness of these findings after penalizing for model complexity. Predictive relevance was confirmed through PLSpredict ($Q^2 = 0.414$ for Career Motivation; $Q^2 = 0.569$ for career intention), with both values clearly positive and of substantial magnitude. Model fit indices were acceptable: SRMR = 0.062 (below the 0.10 threshold) and NFI = 0.826 (exceeding the 0.80 benchmark), confirming adequate overall fit.

Effect size analysis (f^2) revealed that Financial Reward exerts a moderate effect on career intention ($f^2 = 0.245$) and a weak-to-moderate effect on Career Motivation ($f^2 = 0.138$). Job Market Stability demonstrates a moderate effect on career intention ($f^2 = 0.185$) and a moderate-to-strong effect on Career Motivation ($f^2 = 0.295$), approaching the 0.35 threshold for a strong effect. Career Motivation itself exerts a moderate effect on career intention ($f^2 = 0.159$). The differential in f^2 values for the two predictors on Career Motivation (0.138 for Financial Reward versus 0.295 for Job Market Stability) is notable: it indicates that job market perceptions are approximately twice as effective as financial reward at activating and sustaining the motivational states that underpin accounting career commitment.

Hypothesis Result

All seven hypotheses proposed in this study were supported at the 5% significance level. Table 1 presents the complete bootstrapping results. Note that β = original sample path coefficient. Significance criteria: T-Statistic > 1.96 and p-value < 0.05 (two-tailed). X1 = Financial Reward; X2 = Job Market Stability; M = Career Motivation; Y = Accounting Career.

Table 1. Hypothesis Testing Results

H	Path	β	Mean	STDEV	T-Stat	p-value	Decision
H1	X1 → M	0.312	0.312	0.079	3.957	0.000	Accepted ✓
H2	X1 → Y	0.347	0.351	0.100	3.461	0.001	Accepted ✓
H3	X2 → Y	0.322	0.320	0.084	3.852	0.000	Accepted ✓
H4	X2 → M	0.457	0.457	0.070	6.490	0.000	Accepted ✓
H5	M → Y	0.312	0.311	0.094	3.313	0.001	Accepted ✓
H6	X1 → M → Y	0.097	0.096	0.036	2.693	0.007	Accepted ✓
H7	X2 → M → Y	0.143	0.145	0.056	2.556	0.011	Accepted ✓

The finding that Financial Reward positively predicts Career Motivation (H1: β = 0.312, T = 3.957, p < 0.001) is consistent with SCCT's proposition that positive extrinsic outcome expectations activate motivational orientations toward career-relevant goals (Lent et al., 1994). Students who perceive accounting as offering attractive financial returns develop stronger career identity by associating professional accounting with desirable financial outcomes, and greater career insight by perceiving the upfront certification investment as rationally justified given expected long-term earnings. This finding extends the work of Eldad et al. (2024) and Said et al. (2004), who document the motivational salience of financial perceptions in accounting career contexts, and provides a mechanism-level explanation for why these perceptions affect career intent.

The direct effect of Financial Reward on career intention (H2: $\beta = 0.347$, $T = 3.461$, $p = 0.001$) is the strongest direct path in the entire structural model, indicating that students' rational cognitive evaluation of accounting's economic returns is a dominant and immediate driver of career commitment. This finding is consistent with expectancy-value theory (Vroom, 1964) and prior empirical work (Paolillo & Estes, 1982; Felton et al., 1994; Sutapa et al., 2024). Importantly, the significant direct path coexisting with the significant indirect path (H6) constitutes partial mediation, with a Variance Accounted For (VAF) of 0.097 / (0.347 + 0.097) = 21.8%. This indicates that approximately 22% of the total effect of Financial Reward Perception on career intention operates through the motivational pathway, while 78% is transmitted directly. This finding reconciles the inconsistent prior literature: studies that examined only direct effects (Nurhalisa, 2020; Satriawan & Retno, 2023) may have captured the dominant direct mechanism but missed the motivational mediation channel, understating the total influence of financial reward perceptions.

The finding that Job Market Stability is the strongest single predictor of Career Motivation (H4: $\beta = 0.457$, $T = 6.490$, $p < 0.001$) is the most theoretically significant result of this study. With a T-statistic of 6.490 more than three times the significance threshold, this path is robust and unambiguous, and its magnitude substantially exceeds that of the Financial Reward Perception to Career Motivation path ($\beta = 0.312$). This finding directly challenges the prevailing assumption in the accounting career choice literature that financial incentives are the primary motivational driver of professional commitment, demonstrating instead that perceptions of employment security and long-term career sustainability are more effective at activating the motivational states, career identity, insight, and resilience, that underpin accounting career commitment. The differential between the two predictors' effects on Career Motivation ($\beta = 0.457$ versus $\beta = 0.312$) is consistent with Maslow's (1943) hierarchy of needs, which posits that safety and security considerations function as more foundationally motivating than higher-order incentive factors in uncertain environments. In the Indonesian context, where economic uncertainty is a persistent concern for young adults navigating the labor market (BPS, 2025), the perception that accounting offers a stable and growing career trajectory appears to provide a particularly powerful motivational anchor.

The direct effect of Job Market Stability on career intention (H3: $\beta = 0.322$, $T = 3.852$, $p < 0.001$) is also significant and theoretically coherent, reflecting the proposition from the Theory of Planned Behavior (Ajzen, 1991) that perceived behavioral control — informed in part by labor market conditions — directly shapes behavioral intention. Students who perceive the accounting labor market as stable and growing are directly more likely to form a concrete behavioral intention to pursue accounting as a long-term career, independent of their motivational state. The partial mediation for the Job Market Stability → career intention relationship (H7: $\beta = 0.143$, $T = 2.556$, $p = 0.011$) yields a VAF of 0.143 / (0.322 + 0.143) = 30.8%, indicating that approximately 31% of the total effect of Job Market Stability on career intention operates through the motivational pathway. This proportion is notably higher than the corresponding VAF for financial reward (21.8%), confirming that job market perceptions work through motivation more extensively than financial perceptions do. In other words, while the direct cognitive evaluation of career stability also directly produces intention, stability perceptions are additionally more effective than financial perceptions at building the motivational foundation, career identity, insight, and resilience, that sustains long-term professional commitment.

The confirmation of Career Motivation as a significant predictor of career intention (H5: $\beta = 0.312$, $T = 3.313$, $p = 0.001$) validates the central role of the mediating variable and is consistent with prior research demonstrating that individuals with higher levels of career motivation are better equipped to navigate the academic demands, occupational pressures, and delayed gratification characteristic of professional career pathways (Harun & Utama, 2023; Sondakh & Tulung, 2024; Koronadal, 2024). The significant Career Motivation toward career intention path is a necessary condition for the mediation hypotheses, and its confirmation provides the foundational validation for the integrated theoretical model.

Taken together, the hypothesis testing results deliver a coherent and theoretically grounded picture of accounting career commitment among Indonesian students. External career perceptions which are financial reward and job market stability exert both direct and indirect effects on career intention, but these effects are not equivalent: financial reward perceptions operate primarily through a direct cognitive evaluation pathway, while job market stability perceptions operate more substantially through motivational activation. Career Motivation successfully mediates both relationships, confirming its role as the critical psychological bridge between environmental attractiveness and committed career intention, a finding that strongly supports both SCCT (Lent et al., 1994) and London's (1983) career motivation framework in the Indonesian accounting context.

CONCLUSION

This study examined whether financial reward perception and job market stability influenced accounting career intention both directly and through the mediating mechanism of career motivation. Based on the PLS-SEM analysis of accounting students from three Indonesian universities, all seven hypotheses were supported, resulting in several theoretically and practically significant conclusions. First, financial reward perception positively and significantly influenced both career motivation and accounting career intention. This finding confirms that students' evaluations of the economic benefits associated with the accounting profession play an important role in shaping their motivational commitment and behavioral intention toward the profession. The strongest direct effect in the model was observed between financial reward perception and career intention, highlighting the importance of financial outcome expectations as an immediate factor influencing career decisions in the Indonesian context, where the cost-benefit considerations of CPA certification are particularly significant.

Second, and more notably, job market stability was identified as the strongest predictor of career motivation, challenging the common assumption that salary expectations are the primary motivational factor in accounting career decisions. This finding suggests that employment security and labor market demand represent important motivational forces in developing accounting students' career identity, career insight, and career resilience. These results are consistent with Maslow's hierarchy of needs and Social Cognitive Career Theory (SCCT), which emphasize that environmental conditions and contextual factors influence motivational orientations. Job market stability also significantly influenced career intention directly, demonstrating the independent role of stability perceptions in shaping students' professional commitment.

Third, career motivation partially mediated the relationships between financial reward perception, job market stability, and accounting career intention. The higher variance accounted for (VAF) value for the job market stability pathway indicates that stability perceptions depend more strongly on motivational mechanisms to generate career commitment compared with financial reward perceptions. This finding provides important implications for professional organizations and higher education institutions in designing recruitment and career development strategies. Overall, these findings establish career motivation as a critical psychological mechanism linking students' perceptions of the external attractiveness of the accounting profession with their sustained commitment to pursuing accounting as a long-term career. External perceptions alone, regardless of their positivity, are insufficient to ensure career commitment; they must be internalized through motivational processes involving career identity, career insight, and career resilience to generate sustained behavioral intentions.

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