



The Influence of Self Efficacy, Family Environment, and Teachers' Perceptions of Welfare on the Interest to Become an Accounting Teacher

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Abstract

The purpose of this study was to examine the effect of self-efficacy, family environment and perceptions of teacher welfare on interest in becoming an accounting teacher in 2019 FE UNNES accounting education students. This research is a population study, namely the 2019 FE UNNES accounting education students totaling 115 students where all respondents were used as the unit of analysis. The data analysis technique used descriptive statistical analysis and multiple linear regression analysis. The results showed that self-efficacy, family environment, and perceptions of teacher welfare had a positive and significant effect on interest in becoming an accounting teacher. Self efficacy, family environment and perceptions of teacher welfare partially have a positive and significant effect on interest in becoming an accounting teacher. Suggestions given by researchers to maintain student interest in becoming teachers are to pay more attention, such as seeking information related to the latest regulations of the teaching profession from various reference sources, attending educational seminars related to learning innovations and adding insight related to the rights of teachers' obligations such as certification, teachers, teacher compensation, and teacher welfare guarantees so as to increase interest in becoming a teacher in educational students.

How to Cite

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INTRODUCTION

Education is a conscious and structured effort, which is carried out by someone who is given the responsibility to influence students so that they have character and character that are in accordance with educational ideals (Utanto, 2018). Science and technology have developed, followed by fast-paced socio-cultural developments that have presented challenges to every individual, especially a teacher who has the task of guiding, encouraging, and providing learning facilities for students to achieve goals. In line with views (Diyantini et al., 2016). that education is a weapon for facing challenges in an increasingly globalized era, adapting to technological developments and creating a generation of nations that are professionally competitive. One of the factors for the advancement of a country is the existence of quality human resources. To produce quality human resources, quality education is needed.

Education certainly cannot be separated from the role of an educator or teacher. Educators or teachers are one of the components that most influence the realization of the process and quality of educational output (Mulyasa, 2013). However, currently the teacher is one of the various sources and learning media. Thus, the role of the teacher in learning becomes wider. The role of the teacher as a teacher, the teacher is expected to be able to help students to always learn on various occasions through various sources and media (Slameto, 2015).

In line with Suseno (2020) who argued that the position of teacher is a professional position that demands responsibility not only in one field of assignment, namely teaching or delivering teaching materials which are their responsibility but they are also required to master class management skills, master the foundation of educational science such as managing teaching and learning interactions so that teaching materials can be conveyed properly to students. Teachers who have low qua-

lity and ability will have an impact on the low quality of education and vice versa.

A prospective teacher must master the competencies of a qualified and professional teacher. According to Law no. 14 of 2005 concerning Teachers and Lecturers, found in Chapter IV Article 10 describes several competencies that must be possessed by a teacher. Competencies that must be possessed include: (1) Pedagogic Competence; (2) Personality Competence; (3) Professional Competence; and (4) Social Competence. The existence of existing practices and theories in the economics education study program at Semarang State University is expected to be able to produce graduates of professional and competent teacher candidates who can support the quality and quality of education.

Based on Law Number 14 of 2005 concerning Teachers and Lecturers Article 1 paragraph 14 which explains "Educational personnel educational institutions are tertiary institutions which are assigned by the government to organize teacher procurement programs in early childhood education through formal education, basic education, and or secondary education, as well as to organize and develop educational and non-educational sciences.

Semarang State University (UNNES) is one of several Higher Education Institutions that produces bachelors of education. One of the majors that produces bachelors of education at Semarang State University (UNNES) is the economics education department in which there are three study programs consisting of: (1) Accounting Education; (2) Cooperative Education; and (3) Office Administration Education. The aim of the economics education department is to produce prospective educators who are competent and professional in their fields, so since college, prospective teacher students need to prepare and develop an interest in becoming teachers.

Interest is defined as a feeling of liking or attraction to a thing or activity without any orders and coercion, the stronger or closer it

is, the greater the interest (Slameto, 2015). Interest is a feeling of interest and a sense of attachment to a thing or activity without being told, interest is also interpreted as acceptance of a relationship between oneself and something outside one's self, the stronger or closer the relationship, the greater the interest (Suharyat, 2009). Interest has an important role in determining a person's behavior such as when studying, working, making choices and carrying out any activity (Jogiyanto, 2007). Interest can be said not innate but will grow by itself without any influence from others. If it is associated with an interest in becoming a teacher, then someone who is interested in becoming a teacher will feel happy in carrying out his duties without any coercion from other parties. Students who have an interest in becoming teachers will be more serious in exploring material, theory and practice during learning, so that the competence they have will be achieved.

Wrong One way to look at the interest in becoming a teacher is by comparing the number of interested prospective students in education and non-education study programs. If prospective students have an interest in becoming a teacher from the start, they will choose an education major to achieve their goals (Wahyuni & Setiyani, 2017). In line with Suseno (2020) that a person's decision to choose to study in the education department or study program is based on their interest in the teaching profession.

But the current problem often occurs with students, namely initially students are interested in becoming teachers but when they graduate, students are faced with other professional choices such as working in banking, companies, and other non-educational fields (Nani & Melati, 2020). Meanwhile, according to Ayu & Listiadi (2021) that the problem that often occurs is the lack of student understanding of the teaching profession, causing students to have no interest in becoming teachers. Students tend to choose other professions such as working in private companies, finance, etc. This is of course inversely proportional to

the education received while in college.

As for seeing the amount of interest in becoming an accounting teacher, the researchers made initial observations of 2019 FE UNNES accounting education students. But until now it is still found that students are not interested in becoming teachers. This initial data collection was carried out from 1 to 4 December 2021 to 35 2019 accounting education students. The results of the initial observations are presented in Table 1.

Table 1. Initial Observation Results of Interest in Becoming a 2019 Accounting Education Student Teacher

Information	Interested	Interested yet	Total
Number of Students	11	24	35
Percentage	31.43%	68.57%	100%

Source: Processed data, 2021

Based on Table 1, it shows that 24 out of 35 2019 accounting education students are not interested in becoming teachers with a percentage of 71.05%, while 11 other students already have an interest in becoming teachers with a percentage of 28.95%. The average reason for students who are not interested in becoming a teacher is because they are not interested in becoming a teacher because they have not aspired to be a teacher since childhood, lack of confidence in their abilities, teacher salaries in Indonesia are still relatively low, especially for private and honorary teachers.

A child from an early age is able to show interest in a future profession in the form of growth and development activities. However, as the child's knowledge and life experiences develop, his interest in the types of work that occur at an early age will change. This happens because interest in a profession that appears at an early age is usually influenced by the desire for what one can do. Thus, if a child grows and develops his knowledge and becomes aware of his strengths and weaknesses, his interest in career choices may also change.

Someone in making his choice in choosing a profession is based on his own interests, so that when carrying out the chosen profession he will get the best and maximum results. As with the interest in becoming a teacher, there are several factors that can influence both internal and external factors. Internal factors are factors that come from within such as emotional factors, perceptions of teacher welfare, motivation, talent and mastery of knowledge. While external factors are factors that originate from a person's self including the surrounding environment such as family environmental factors and social environment (Ardyani, 2014). According to Wildan et al. (2016) revealed that the interest in becoming a teacher is influenced by six factors, namely (1) intrinsic and extrinsic motivation factors; (2) factors influencing the family and learning environment; (3) perceptions of teacher welfare; (4) understanding of the teaching profession; (5) positive image of the teacher, and 6) background behind education. While research conducted by Astarini et al. (2015) states that interest is influenced by self-efficacy, perceptions of the teaching profession and parents' socio-economic status. Thus, from several factors that have been examined by previous researchers regarding the factors that influence the interest in becoming a teacher, in this study using the variables of self-efficacy, family environment and perceptions of teacher welfare.

The first factor that influences interest in becoming a teacher is self-efficacy Subaidi (2016) argued that self-efficacy is a person's belief in his own skills and abilities in organizing and solving problems for maximum results in a particular task. Self-efficacy plays a very important role in everyday life, individuals will feel able to use the potential that exists within them optimally if self-efficacy supports it (Rustika, 2016). Someone who has high self-efficacy will feel able to do their job well (Chen et al., 2001). Self-efficacy also has effectiveness where a person is able to assess the abilities and strengths possessed to produce and achieve the desired goals. Self-efficacy

can be said as a person's assessment of their capacity or competence to complete their tasks, achieve target goals or overcome obstacles encountered during the learning process (Oktariani et al., 2020). So it can be concluded that self-efficacy is an individual's belief and seriousness in their abilities in dealing with various situations to achieve the goals to be achieved, in this case, to become a teacher.

Previous research support conducted by Septiara & Listiadi (2019), Amalia & Pramuisinto (2020), Masrotin & Wahjudi (2021), Ayu & Listiadi (2021), Alifia & Hardini (2022) states that self-efficacy has a positive and significant effect on the interest in becoming a teacher. While the research results differ by Nani & Melati (2020) and Fikriyah (2021) shows that there is no influence between self-efficacy on the interest in becoming a teacher.

The second factor that is thought to influence interest in becoming a teacher is the family environment. The family environment factor is one that can influence a person's actions, individuals will behave if other people's perceptions of this behavior are positive. The family is the main and first educational center for a child so that a child receives more education in the family (Yana & Nurjanah, 2014). The family environment is the initial education for children. This is because in the family, children will receive guidance and early education as well as support for children to increase the growth and development of children's interest in careers (Hasbullah, 2005). The family is the first and foremost environment because a child is raised by his parents from a young age, from learning to talk, learning to walk, to learning to socialize with other environments (Purbiyanto & Rustiana, 2018). If it is associated with an interest in becoming a teacher, the family environment, especially parents who have a background in the teaching profession and have a positive view of the teaching profession, a child will be directed to become a teacher. So, it can be concluded that the family environment is the first environment in the formation of a person's attitude and per-

sonality and is a factor in determining a future career because of considerations and family perceptions of one's choices.

Previous research was conducted by Balyer & Özcan (2014) Wahyuni & Setiyani (2018), Alinurdin & Rahayu (2018), Haryawan et al. (2019), Paulina & Sawiji (2020) shows that there is an influence of the family environment on students' interest in becoming teachers. Research by Mangaoil et al. (2017) shows the influence of the family environment on career choices to become a teacher. While the results differ by research conducted Sari & Rusdarti (2020) shows that there is a negative influence between the family environment on the interest in becoming a teacher. Research by Febryanti (2021) and research by Light & Erawati (2021). The results show that there is no influence of the family environment on the teacher's career interest.

Furthermore, the third factor is the perception of teacher welfare. Perception is a person's process of receiving and interpreting information that occurs in the surrounding environment which begins with seeing objects around, which then occurs an identification process and finally a meaning emerges from the identification process (Aini, 2018). Nurdin (2010) said that teacher welfare is the most important aspect that must receive attention from the government, because adequate welfare will motivate teachers to carry out their professionalism seriously. The welfare obtained by teachers in Indonesia has made the teaching profession less attractive to generations (Aulia et al., 2022).

So, it can be concluded that the perception of teacher welfare is a person's assessment of the teacher's achievement in carrying out his duties and role as an educator which includes financial security such as salary and allowances and where he feels prosperous when all the necessities of life have been fulfilled.

Welfare can be seen from the mental and physical aspects, from a material perspective, welfare is more related to economic factors (Indrianti & Listiadi, 2021). Based on research Eren (2012), Diyantini et al. (2016),

Princess et al. (2018), Sofyana & Arief (2018) shows that there is a positive and significant influence of the family environment on the interest in becoming a teacher and research Indrianti & Listiadi (2021) which shows that there is a direct and significant influence between teacher welfare and interest in becoming a teacher. While the research results differ by Ismail (2014), Egwu (2015) and Rizqi & Yulianto (2017) which shows the results that perceptions of teacher welfare have no effect on students' interest in becoming teachers.

This study used a research object, namely 2019 FE UNNES accounting education students. The reason for selecting accounting education students for the 2019 batch compared to the 2018, 2020, and 2021 batches is because the curriculum used in the 2019 batch is different from the previous batch. Accounting education students in 2019 carried out teaching practices replaced with the UNNES Lantip program. The program is an activity that lasts for 4 months which is almost similar to the campus teaching program. Whereas in the previous batch, namely class 2018, they carried out practical teaching through the PLP (Preschool Field Introduction) program for 42 days which was carried out online.

The course of the lecture process is carried out by students from batch 2019 who are enrolled in the accounting education department, who have attended and studied educational courses and attended various educational seminars both held on campus and outside campus. With the existence of the National Education System Draft Law (RUU Sisdiknas) which discusses the latest regulation on current teacher professional allowances. This is interesting to discuss among the public, especially among students. So that it will also affect students' interest in becoming teachers. In addition, based on the phenomenon of the gap and research gap stated above, that the first variable, namely self-efficacy which shows a positive and significant effect of five, while there are two results that have no effect. The second variable is the family environment which shows a positive and significant influen-

ce of six while there are three results that have no effect. The third variable is the perception of teacher welfare which shows a positive and significant effect of five while there are three results that have no effect. Due to the inconsistent results above, the researcher suspects that there is an influence from these variables and is still feasible to be re-examined.

The aims of this study were: (1) to determine the effect of self-efficacy, family environment and perceptions of teacher welfare on interest in becoming an accounting teacher; (2) knowing self-efficacy towards interest in becoming an accounting teacher; (3) knowing the family environment on the interest in becoming an accounting teacher; (4) knowing the perceptions of teacher welfare on the interest in becoming an accounting teacher.

METHODS

This type of research is quantitative, with data collection and measurement in the form of numbers which are then analyzed quantitatively in statistical form using the SPSS version 25 application and using descriptive analysis techniques. The goal is to test the hypotheses that have been set. This study explains the influence of self-efficacy, family environment and perceptions of teacher welfare on interest in becoming an accounting teacher as the dependent variable. Using primary data types. Primary data is data obtained directly from the first source, namely this study uses surveys to obtain data. The research variables were measured using a questionnaire instrument that contained several statements.

The indicators used in the interest variable to become an accounting teacher are: (1) Knowledge and information of the teaching profession; (2) Feelings (emotional); (3) More attention to the teaching profession; (4) Willingness (will) to become a teacher; and (5) Trying to become a teacher. The indicators used in the variables of self-efficacy are: (1) level of difficulty (magnitude); (2) The level of generalization (Generatily), and (3) The level of strength (Strenght). The indica-

tors used in family environment variables are: (1) Relationships between families; (2) Home atmosphere; (3) Family economic situation; and (4) Parental support. The indicators used in the variable perceptions of teacher welfare are: (1) Proper and adequate income for the teaching profession; (2) Student perceptions about teacher certification; and (3) Guarantee of teacher welfare.

This research was conducted at the Faculty of Economics which is located at UNNES Campus, Sekaran, Gunung Pati District, Semarang City, Central Java 50229 which is located at Semarang State University (UNNES).

This research is a population study where the entire population of respondents was used as the unit of analysis of 115 consisting of three study groups, namely accounting education IUP, A and B. Data collection was carried out by distributing questionnaires via google form (online) to all respondents. All 2019 FE UNNES accounting education students have the same opportunity to fill out a questionnaire via the Google form which is shared directly via WhatsApp.

Data collection is limited to a period of three weeks. The first week there were 55 respondents who filled out the questionnaire, then in the second week, there were 32 more respondents who filled out the questionnaire, and in the third week there were 28 respondents who filled out the questionnaire.

RESULTS AND DISCUSSION

Descriptive analysis showed that the variable interest in becoming a teacher was in the high category, the self-efficacy variable was in the high category, the family environment variable was in the very supportive category, and the perception variable of teacher welfare was in the very good category.

ResultsThe first analysis is the variable interest in becoming an accounting teacher, the results obtained from 18 statements on the variable interest in becoming an accounting teacher show the highest score of 90 and

Table 2. Descriptive Analysis of Variable Indicators of Interest in Becoming an Accounting Teacher

No	Indicator	Means	Criteria
1	Knowledge and information of the teaching profession	19.51	Tall
2	Feelings (emotional)	15.59	Tall
3	More attention to the teaching profession	7.81	Tall
4	Willingness (will) to become a teacher	13.91	Tall
5	Attempts to become a teacher	11.71	Tall

Source: Processed data, 2022

the lowest score of 35. Based on the results of data processing, the standard deviation value is 10.098. The average score for the variable interest in being a teacher is 68.54. Descriptive analysis for each variable indicator of interest in becoming an accounting teacher can be seen in the Table 2.

The descriptive average per variable indicator of interest in becoming an accounting teacher describes the five variable indicators of interest in becoming an accounting teacher in the High category. This shows that the knowledge and information of the teaching profession, feelings (emotional), more attention to the teaching profession, willingness (will) to become teachers and efforts to become teachers towards the interest in becoming an accounting teacher for 2019 FE UNNES accounting education students are good.

The result of the second analysis is the self-efficacy variable, the results of 10 questions on the self-efficacy variable show that the highest score is 50 and the lowest is 27. Based

on the results of data processing, the standard deviation value is 5.485. Descriptive analysis for each indicator of the self-efficacy variable can be seen in the Table 3.

The descriptive average per indicator of self-efficacy variable describes three indicators of self-efficacy variables, namely the level of difficulty (magnitude), level of generality (generality), and level of strength (strenggh) in the high category. This shows that a good level of self-efficacy can increase and influence student interest in becoming a teacher.

The third result of the analysis is the family environment variable, the results of 10 statements on the family environment variable show the highest value is 50 and the lowest is 23. Based on the results of data processing presented in the table, the standard deviation is 5.355. The average value for the family environment variable is 42.06. Descriptive analysis for each indicator of the family environment variable can be seen in the Table 4.

Table 3. Descriptive Analysis of Self Efficacy Variable Indicators

No	Indicator	Means	Criteria
1	Difficulty level (magnitude)	16.08	Very high
2	Level of generalization (generality)	12.63	Very high
3	Level of strength (strenggh)	11.87	Very high

Source: Processed data, 2022

Table 4. Descriptive Analysis of Family Environment Variable Indicators

No	Indicator	Means	Criteria
1	Relations between families	12.97	Very Supportive
2	Home atmosphere	8.26	Very Supportive
3	Parents' economic condition	12.83	Very Supportive
4	Parent support	8	Very Supportive

Source: Processed data, 2022

Table 5. Descriptive Analysis of Perceived Indicators of Teacher Welfare Variables

No	Indicator	Means	Criteria
1	Adequate and adequate income for the teaching profession	13.96	Very good
2	Teacher welfare guarantee	11.75	Very good
3	Student perceptions of teacher certification	14.49	Very good

Source: Processed data, 2022

The descriptive average per indicator of the family environment variable describes four indicators of the family environment variable, namely the relationship between families, home atmosphere, parents' economic conditions, and parental support in the very supportive category so that it can be concluded that 2019 FE UNNES accounting education students have a family environment that is very supportive to become an accounting teacher.

The fourth result of the analysis is the perceived teacher welfare variable. The results obtained from 12 statements on the perceived teacher welfare variable show the highest score is 55 and the lowest score is 18. Based on the results of data processing, the standard deviation value is 7.558. The average score for the variable perceived teacher welfare is 40.19. Descriptive analysis for each indicator of the teacher's welfare perception variable can be seen in the Table 5.

The descriptive average per indicator of the variable perception of teacher welfare describes three indicators of the variable perception of teacher welfare, namely proper and adequate income for the teaching profession, guarantees for teacher welfare, and student perceptions of teacher certification in the very

good category so that it can be concluded that 2019 accounting education students FE UNNES has a good perception of the teaching profession.

The Influence of Self Efficacy, Family Environment and Perceptions of Teacher Welfare on Interest in Becoming an Accounting Teacher

The first hypothesis states that Self-Efficacy, Family Environment and Perceptions of Teacher Welfare have a positive and significant effect on Interest in becoming an Accounting Teacher in 2019 FE UNNES Accounting Education Students. The results of the study can be seen in the magnitude of the calculated F of 35.830 with a significance value of 0.000 <0.05, which means that the H1 hypothesis is accepted. So, it can be concluded that the better self-efficacy, family environment and perceptions of teacher welfare, the higher the interest in becoming an accounting teacher for 2019 FE UNNES Accounting Education Students.

In addition, based on the results of the simultaneous determination coefficient test (R2), the magnitude of the Adjusted R Square is 0.492. This figure shows that the variable in-

terest in becoming an accounting teacher can be explained by the variable self-efficacy, family environment and perceptions of teacher welfare by 49.2%. Based on the results of the descriptive analysis of the variable interest in becoming an accounting teacher, it was found that the interest in becoming an accounting teacher for 2019 FE UNNES Accounting Education Students was classified as high. These criteria can describe the condition of 2019 FE UNNES Accounting Ed. Students who have a high interest in becoming accounting teachers.

According to Suharyat (2009) interest can be defined as a feeling of interest and a sense of attachment to a thing or activity without being told, interest is also defined as acceptance of a relationship between oneself and something outside one's self, the stronger or closer the relationship, the greater the interest. There are several factors that can influence students' interest in becoming teachers as in the research conducted by Ardyani (2014) that the factors that influence the interest in becoming a teacher are the perception of the teaching profession, teacher welfare, experience, learning achievement, social friends, family environment, and personality. While research conducted by Astarini & Mahmud (2015) states that the interest in becoming a teacher is influenced by self-efficacy, perceptions of the teaching profession and parents' socioeconomic status. So, from several factors that influence the interest in becoming a teacher in this study only uses three variables, namely self-efficacy, family environment and perceptions of teacher welfare.

The research results are relevant to the grand theory in this study where the theory of motivation Porter & Lawler (1968) which explains that the level of effort a person makes depends on the value of the reward that will be received by the individual and their level of confidence that the quality and quantity of effort will actually produce the expected level of reward. So that there is a strong relationship between results and rewards in the model, where a person can satisfy his needs

through the rewards he gets for the results he achieves. In addition, the Social Cognitive Career Theory developed by Lent et al. (2002). This theory is based on social cognitive theory by Bandura (1999). This theory explains the influence of the environment on one's career decision-making, especially regarding one's beliefs about one's abilities (self-efficacy), expectations about life choices, and the ultimate goal of one's choices (Lent et al. 2002). Career choice behavior can show the relationship between the variables in this study, namely the influence of the environment in making one's career decisions. In this study, the variable in question is the family environment of Accounting Education Students and regarding one's belief in one's abilities in this study is the variable self-efficacy.

The theoretical implications are used to determine the determination of interest in becoming an accounting teacher for 2019 FE UNNES Accounting Education Students who are influenced by self-efficacy, family environment and perceptions of teacher welfare. The better the self-efficacy, the family environment and the perception of teacher welfare, the better the student's interest in becoming an accounting teacher.

The Effect of Self Efficacy on Interest in Becoming an Accounting Teacher

The second hypothesis states that self-efficacy has a positive and significant effect on the interest in becoming an accounting teacher for 2019 FE UNNES Accounting Education Students. The results of the study can be seen in the magnitude of the t count of 5.691 with a significance value of $0.000 < 0.05$, which means that the H2 hypothesis is accepted. So that self-efficacy is proven to have an effect of 14.82% on the interest in becoming an accounting teacher. Based on the results of multiple regression analysis, it shows that if the self-efficacy variable is 0.835, which means that the self-efficacy variable has increased by one unit, it will cause an increase in interest in becoming a teacher by 0.835.

The results of the descriptive analysis of the self-efficacy variable show that the self-efficacy of students belongs to the very high category. These criteria are able to describe the condition of the 2019 FE UNNES Accounting Education Students having high self-efficacy which in the end can carry out their role in teaching later. There are three indicators of self-efficacy, namely (1) Magnitude Level; when a teacher has completed his role, he will set even higher targets to achieve the next goal; (2) Generately Level, namely how much self-efficacy a teacher has in facing challenges in teaching, will prospective teacher students later easily give up or feel stressed in completing assignments and their role as teachers; and (3) Strength Level,

This is appropriate Rahmadiyahani (2020) who revealed that Self-efficacy is the belief that a person has about his ability to work on or carry out a challenge or task to achieve the desired goal under any circumstances. Students who have high self-efficacy will influence their interest in becoming an accounting teacher and will exert all their efforts compared to students who have low self-efficacy. With high self-efficacy, a person will feel confident that he is able to face and carry out his role to become a teacher, because this belief will bring up his interest in becoming a teacher.

The results of this study are in line with the Social Cognitive Career Theory developed by Lent et al. (2002) where this theory is based on social cognitive theory by Bandura (1999) which explains that behavior and the environment influence one another. Cognitive Career Theory (Social Cognitive Career Theory) aims to explain three interrelated aspects of career development as follows: (1) how fundamental academic and career interests will develop; (2) how education and career choices are made; and (3) how academic and career success is achieved. Self efficacy has a major role in the Social Cognitive Career Theory development model to determine career choices and performance achievements.

This research is in line with research conducted by Septiara & Listiadi (2019), Amalia & Pramusinto (2020), Masrotin & Wahjudi (2021), Ayu Prastiani & Listiadi (2021), and Alifia & Hardini (2022) revealed that there is a positive and significant effect of self-efficacy on the interest in becoming a teacher. So, it can be concluded that 2019 FE UNNES Accounting Education Students who have high self-efficacy will have more confidence in their abilities to realize their interest in becoming an accounting teacher and will be more optimal later in carrying out their role as a teacher.

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The Influence of Teacher Welfare Perceptions on Interest in Becoming an Accounting Teacher

The fourth hypothesis states that Perceptions of Teacher Welfare have a positive and significant effect on the interest in becoming an accounting teacher for 2019 FE UNNES Accounting Education Students. The results of the research can be seen in the t count of 5.328 with a significance value of $0.000 < 0.05$, which means that the H4 hypothesis is accepted. In addition, perceptions of teacher welfare proved to have an effect of 14.44% on interest in becoming an accounting teacher.

Based on the results of multiple regression analysis, it shows that if the perceived teacher welfare variable is 0.545, it means that if the teacher welfare perception variable increases by one unit, it will cause an increase in interest in becoming a teacher by 0.545. The results of the descriptive analysis of the variable perceptions of teacher welfare show that student perceptions related to teacher welfare fall into the good category. These criteria are able to describe the condition of 2019 FE UNNES Accounting Education Students who have a positive perception of teacher welfare.

Teacher welfare is inseparable from a person's financial aspects in determining career choices. According to Anoraga (2009) salary is one of the factors in considering one's career choice and influences one's interest in a particular career, this is because salary is still the main goal for someone to work to fulfill their physiological needs.

The results of this study are in line with the motivation theory by Porter and Lawler (1968) which explains that the level of effort a person makes depends on the value of the reward that will be received by the individual and the level of their belief that the quality and quantity of effort will actually produce the expected level of reward. So that there is a strong relationship between results and re-

wards in the model, where a person can satisfy his needs through the rewards he gets for the results he achieves. With good teacher welfare, someone will pay more attention to the teaching profession so that it will grow their interest in becoming a teacher

This research is in line with Eren (2012), Diyantini et al. (2016), Sofyana & Arief (2018), Putri Arssita et al., (2018) and Indrianti & Listiadi (2021) state that perceptions of teacher welfare have a positive and significant effect on the interest in becoming a teacher. So, it can be concluded that the better (positive) the perceptions of 2019 FE UNNES Accounting Education Students regarding teacher welfare such as student perceptions of appropriate and adequate teacher income, student perceptions of teacher certification and perceptions of teacher welfare guarantees, these positive perceptions will increase student interest in becoming an accounting teacher.

CONCLUSION

Based on the results of the research and discussion above, it can be concluded that simultaneously self-efficacy, family environment and perceptions of teacher welfare have a positive and significant effect on the interest in becoming an accounting teacher in 2019 FE UNNES Accounting Education Students. Self-efficacy partially has a positive and significant effect on the interest in becoming an accounting teacher for 2019 FE UNNES Accounting Education Students and perceptions of teacher welfare partially have a positive and significant effect on interest in becoming an accounting teacher for 2019 FE UNNES Accounting Education Students.

The suggestions given for this research are as follows: (1) The interest of 2019 FE UNNES accounting education students to become teachers is in the high category, to maintain students' interest in becoming teachers it will be even better if students have more attention by seeking information related to regulations the latest regulations on the teaching profession from various reference sources; (2)

Self efficacy is in the very high category, with this students can increase their self efficacy by attending educational seminars related to learning innovations; (3) The perception of teacher welfare is in the very good category, with this students are expected to be able to add insight and information related to teacher rights and obligations such as teacher certification, teacher salaries and allowances.

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