

What Makes Accounting Students Choose their Career? A Case in Indonesian Major Universities

Yeney Widya Prihatiningtias^{1*}, Jocelina Ecclesia¹, Noor Ismawati Jaafar²,
Nurkholis¹, Ali Djamburi¹ and Sari Atmini¹

¹Faculty of Economics and Business, Universitas Brawijaya, Indonesia

²Faculty of Business and Economics, Universiti Malaya, Malaysia

ABSTRACT

The objective of the study was to analyze the determinants of students' professional choice to be public accountants, including salary, professional recognition, social values, and personality perception. A choice of a profession is connected to the theory of expectation and the theory of motivation, which became the novelty of this research. This study used a quantitative approach with a survey method through questionnaires distributed to 309 accounting students from Universitas Brawijaya, Universitas Indonesia, Universitas Airlangga, dan Universitas Diponegoro, Indonesia. The findings demonstrated that deciding to become a public accountant is not influenced by money or wage considerations. Other elements, such as professional recognition, social values, and perceptions of an individual's personality, positively affected an accounting student's decision to become a public accountant. Other theories may be used in the future to see a potential influence on career selection for becoming a public accountant. For accounting students who choose public accountant as their future career, they are suggested to explore themselves more in preparing their skills to be ready for the job.

Keywords: career choice, accounting students, large universities, Indonesia

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* Corresponding Author: Yeney Widya Prihatiningtias; Department of Accounting, Faculty of Economics and Business, Universitas Brawijaya, Jl. MT. Haryono no. 165, Malang, East Java, Indonesia; Email: yeney.wp@ub.ac.id; Tel: +62-341-567040

INTRODUCTION

Being an accounting major is one of the most popular choices in Indonesia. Based on the data from the Indonesian Accounting Association in 2016, the graduation rate is relatively high, reaching 80%-90%, with a total number of graduates around 35,000 accounting bachelors per year. It shows that there are many students graduating from accounting departments yearly. Yet only a few students decide to choose to become a public accountant. As a public accountant is one of the accounting professions which is still lacking in number in Indonesia. Observing the Indonesian Institute of Certified Public Accountants membership overview, we should be worried about the scarcity in the accounting profession. The need of the world of work for professional accountants is still very high (CNN Indonesia, 2019).

The Theory of Reasoned Action was streamlined in Karlsson's (2021) examination of student beliefs that influence their attitudes and subjective standards and deter them from pursuing careers in accounting in Sweden (TRA). It was found through the distribution of questionnaires to a total of 228 accounting students that normative beliefs, such as peer and teacher influence, as well as behavioral factors, such as lack of personal interest in accounting, a lucrative profession, and higher salaries in other occupations, influenced students' decisions to forego the accounting field. The research findings advised hiring expert accountants by accounting departments and business school faculties, as well as requesting Swedish professional accounting organizations to plan encouraging events that will motivate students and teach them more about the sector. It illustrates how businesses and organizations can assist students in choosing an accounting career, particularly as a public accountant.

Motivation may affect career choices. It is the set of elements that influences a person's behavior or desire to engage in an activity, whether that desire is shown as a strong or feeble effort. Motivation is the drive that an individual has which is the basis or reason for a person to behave or do something. Research conducted by Maslow stated that people are willing to do things to fulfill physical needs like eating and drinking, safety needs such as self-safety, love needs including family, social needs like status in the environment, and self-actualization needs like improving life abilities.

There have been numerous studies done in the past to determine what factors affect accounting students' decisions to become public accountants, each with a different outcome. According to research by Arismutia (2017), the first factor in motivating students to become public accountants is financial rewards. According to a different study by Gadzo and Veledar (2021), success, such as reputation in the workplace and society, is the primary factor influencing an accounting student's decision to seek an accounting job. Advancement into accounting for management, taxes, finances, financial accounting, etc., is one of the career opportunities available to accounting students. One of the factors influencing an accounting student to choose a career is the reward they will receive once they graduate from college. According to a different study by Marsintauli *et al.* (2022), students' decisions to pursue a career as a public accountant are significantly influenced by their perceptions of the profession's intrinsic value, career prospects, job market factors, work environment, and financial rewards.

Moreover, according to Kong *et al.* (2020) based on the study conducted in China, there are positive effects of financial rewards, parents' and peers' influence, and benefits and cost on accounting career choice by accounting students, with financial rewards as the most dominant factor. Karlsson and Noela (2022) also confirmed the results in the Sweden case. In the meantime, the main factor influencing students' career choice is not parents' suggestion but more on social and peer group factor in Pakistan (Arif *et al.*, 2019). While in Vietnam, Vu (2020) believed that career opportunities, belief in self-capacity, culture, intellectuality, and the imposition of others are the factors influencing students to choose their career. In Ghana, it was found that future plans and students' perception of the career will affect the intention to pursue their profession (Amaning *et al.*, 2020). These results from all over the globe show that the students' choice of their future career in accounting is related to several factors, both internally based on their perception as well as externally from their surrounding environment.

Additionally, the variety of work fields frequently confused accounting students in choosing their future careers. Some factors that influence students' job decisions include pay or financial incentives (Susanti *et al.*, 2019), professional recognition (Laksmi & Al Hafis, 2019), societal ideals (Murdiawati, 2020), and personality perception (Srirejeki *et al.*, 2019).

Thus, the goal of this study was to determine the available work options for accounting students and the factors influencing such choices. The novelty of this study is to use the theory of expectation and theory of motivation to find the driving factors of individuals in determining their choice as public accountants. The study may benefit both students as well as the university. It is because the students later may better understand what they will do when they graduate and on the other side the university may be able to provide the skills necessary for the students and collaborate more with the industry, especially the Public Accounting Office, to provide places for students' internship and workplace after graduation. The next section will review the literature which includes the theories as well as hypothesis development, followed by research methodology. The discussions of research results are then presented and finalized with the conclusion.

LITERATURE REVIEW

Theory of Motivation

Specifically, the Theory of Expectancy and the Theory of Motivation are related to the idea of choosing a vocation. When people anticipate beneficial results from their efforts, they take action. If there is no expectation of reward, people are less likely to provide their best effort. People therefore choose their behaviors based on the outcomes they hope to achieve. Motivation is a process that influences how strongly, persistently, and in what direction people work towards their goals (Robbins, 2006). The hierarchy theory of Abraham Maslow, a psychologist, proposed one of the most well-known ideas of motivation in 1943.

According to this view, there are five basic necessities for human life. Beginning with basic and moderate demands and working up the hierarchy are higher needs. The Hierarchy of Needs Theory or the Maslow Theory is the name given to this concept. The order of the five requirements is biological, safety, social, esteem, and self-actualization. According to this level of needs, career choices may also refer to how a job may satisfy someone's need from the basic up to highest level. By having a job, a person of course will be able to cover the biological needs, and after that goes up to the next level such as safety, social, esteem, as well as self-actualization.

In this research, the students' expectations of their future career are linked to several types of needs, for example the need to have a high salary and professional recognition from society.

Theory of Expectation

The Theory of Expectancy is defined as the strength of the inclination to act in a given way depending on how strongly one expects that the action will result in a particular output and how appealing the outcome is to the individual (Robbins, 2006). Victor Vroom is the one who invented the Theory of Expectation (1964). In more concrete terms, the theory asserts that workers would exert more effort if they feel their efforts will be rewarded with positive performance reviews. When an employee does well, their employer will reward them with bonuses, increases, or promotions, and these benefits will match their individual goals.

The understanding of the person and the connections between effort and performance as well as between reward and performance, in short, is the key to the Expectancy Theory. There is an expectation that the career an accounting student chooses will be able to satisfy their specific demands and if the career is appealing to them thus determines the career decision. In other words, students have their big dreams that the profession they select would enable them to achieve their goals in terms of monetary compensation, professional acclaim, social value, and personality perception.

Accounting Students' Career

In general, accounting students who have completed their studies are faced with several choices, namely the first is to continue their education to a higher stage. The second is after completing their studies, the graduates can immediately start a career in the world of work according to what is of interest, either at a government institution, or a non-governmental institution. In order to practice as an accountant, one may also take a professional accountant certification exam and get a degree in accounting by passing a number of exams administered by the Indonesian Accountants Association, which is registered with the Ministry of Finance (Suyono, 2014).

Accounting majors have a variety of employment options available to them, including CPA, State Accountant, Textbook Clerk, Management Accountant, and Corporate Accountant (Cahyadi *et al.*, 2019). Accounting students who have just graduated are able to select any of the aforementioned job paths. Students pursuing jobs as accountants may be impacted by a number of issues, while those pursuing careers in management accounting should be aware that they can choose from a wide variety of careers. Each of these decisions will involve distinct considerations. As a result, there can be other considerations.

Factors Influencing Career Choice of Accounting Students

There are several studies related to factors that influence accounting students in choosing their future career. A research by Laksmi and Hafis (2019) which examined the determinants of career choice in accounting students from three different universities in Indonesia. found that of a poll of 100 accounting students, financial incentives, professional recognition, employment market factors, and professional development all had an impact on students' interest in becoming CPAs. The results also showed that personality, work environment, and societal values have no bearing on accountants' motivation in pursuing careers in accounting.

In order to affect student attitudes and subjective norms, Karlsson (2021) employed questionnaires sent to 228 students as part of a study employing the Theory of Reasoned Action (TRA). It looked at students' attitudes that influenced their decision not to choose a career. Results showed that behavior (lack of personal interest in accounting, dull occupations, higher earnings in other jobs), normative beliefs, and the TRA model was confirmed (influence of teachers and peers) and demonstrated how the influence of personal views and subjective norms affected both. choosing not to seek an accounting job as a student.

Rosalina *et al.* (2020) conducted a study to evaluate the elements that affected students' enthusiasm for pursuing a career in public accounting and the major aspects that shaped how accounting students viewed career options. Using the confirmatory factor analysis, 80 students from Samudra University in Langsa City served as the respondents. The findings of this study were that the intrinsic job value factor, the professionalism factor,

and the labor market factor influenced students' choices regarding whether to become public accountants in the future. The variables that affected a prospective professional accountant's decision to seek a career in accounting included family, financial benefits, student interest, personality, and employment opportunities, according to research by Suri *et al.* (2020).

Joshi (2022) recently looked at a number of connected elements, including monetary gain, social standing, the workplace, chances for additional education, chances for professional independence, family and close friends, GPA or grades, and labor force. A qualitative methodological approach was used. Market factors, students' objectives for their future education, self-motivation, cultural factors, social media, and pertinent applied theories all had an impact on whether a student of accounting makes the decision to become a CPA. The study's conceptual framework enables researchers to offer fresh proof for important elements.

Financial Reward and the Accounting Students' Career Choice as Public Accountants

Salary is a financial reward. Salary is considered in someone's reason for choosing a career because the purpose of a person's work is to get a salary. Financial reward or salary is one of the most important reasons for someone to start their career. According to the motivation theory by Maslow, financial reward is related to the self-actualization and physiological needs as it is important for human beings to gain more money and to have a financial stability to fulfil their needs and to survive in life. Every financial compensation offered by an employer is often referred to as "financial rewards" to a worker in exchange for that person's efforts, skills, and successfully completed work. Financial reward is closely related to motivation. A person decides to start a career to gain more money or benefits and it becomes a motivation. Nowadays, the financial compensation/salary is still regarded as a method to gauge the appreciation of services provided by employees (Laksmi & Hafis, 2019).

Students who opt to pursue jobs as public accountants anticipate greater financial rewards or long-term salaries, better initial salaries, and quick increases in these benefits or salaries. A job in a public accounting firm can yield a high income or one that is significant and diverse when

compared to the money generated from other vocations because the revenue gained will be more. Laksmi and Hafis (2019) found that the willingness of accounting students to become certified public accountants is significantly influenced by views of financial benefits. The majority of businesses have long believed that financial incentives are what most employees are drawn to. A reasonable financial situation becomes a prerequisite for job fulfillment.

While many students are interested in pursuing an accounting job, Susanti *et al.* (2019) observed that the influence of financial rewards on student accountant career choices is only mild. Financial compensation or pay has a major impact on accounting students' decision to become public accountants, according to a 2019 study by Umar and Bello. Moreover, Putra (2021) indicated that financial prizes have a bad impact on choosing a job in accounting, affecting both public and non-public accounting students' career choices. In contrast, a study by Supriyadi *et al.* (2020) discovered that monetary prizes or incentives have no impact on accounting students' decisions to continue a career as a public accountant. This could be because students want to gain a range of job experience before entering the workforce, so when they do, they want to do it with work experience.

H1: Financial rewards or salary positively affect accounting students' choices as public accountants.

Professional Recognition and Accounting Students' Career Choice as Public Accountants

Professional recognition comprises topics pertaining to acknowledgment of achievement. With the improvement of job quality and increased incentives for career success, the acknowledgement of work performance will be possible. Students who select public accounting as their career sense the need for admiration for their work since it develops their self-esteem, hence according to Maslow's hierarchy of needs theory, professional recognition is related to the esteem needs and self-actualization requirements. Accounting students consider professional recognition while choosing to become a public accountant as a career. This demonstrates that while choosing a career, people consider rewards other than money, such as praise from the organization where they work (Widiatami & Cohyonowati, 2013). Accounting businesses should recognize public

accountants' accomplishments to raise interest in the profession, according to the implication for the perception of professional recognition as a factor in students' interest in the public accounting profession (Laksmi & Hafis, 2019).

Working with other specialists, having the chance to grow, and having achievements recognized are all aspects of professional acknowledgment. Opportunities for promotion, accomplishment acknowledgment, rank opportunities, and the possession of particular talents are all components of professional recognition. The public accounting profession offers the chance to grow because public accounting can be allocated in a variety of locations and firms with a range of features and working environments. The profession of a public accountant is related to work that requires special knowledge and expertise in addition to mastery and understanding in the field of accounting and auditing as well as technical capabilities in auditing and making financial reporting. Accounting students who do not only pursue an income when they work later, but wish to develop themselves in the field of accounting and auditing tend to decide to become a public accountant.

There is a certain satisfaction when someone gets a professional recognition or recognition of work performance in a public accounting career, considering that it takes certain skills, time that is not short, and career path the long one. Research by Indriani and Murti (2018) showed that professional recognition significantly effects accounting students to choose public accounting as their career as professional recognition is categorized as an intangible award. Also, a study by Putra (2021) discovered that professional recognition influences how public and non-public accounting are the job paths chosen by accounting students. However, Susanti *et al.* (2019) reveals that professional recognition has little influence on students' decisions to pursue careers as public accountants. According to a different study by Supriyadi *et al.*, (2020), accounting students' decision to pursue a career as a public accountant is not significantly influenced by professional recognition.

H2: Professional recognition positively affects accounting students' career choice as public accountants.

Social Values and the Accounting Students' Career Choice as Public Accountants

Social values are addressed as factors that show one's ability from another's point of view of the environment. According to Maslow's theory, social values are related to the social needs, which show that students are aware of the importance of socializing and dealing with other people as they choose public accounting as their career. Typically, contact possibilities, personal happiness, options for hobby pursuits, and concern for individual conduct are factors accounting students take into account while choosing a job. For every different choice students choose for their future career, both may assume that the careers they choose are all in the same need for more opportunities to run hobbies, pay more attention to individual behavior, the job is more prestigious and soon in the future will have a bigger opportunity to work with experts in other fields. As students and young people, they usually have a big ego and want something to be proud of. to show people in the environment that they are capable for doing different careers in the working world according to their abilities and intelligence.

A study by Lidyawati and Sahara (2020) reported that when accounting student' choose their profession they considered social values. The research showed that social value had a significant effect through a student's career, as the accounting student's choice provides more opportunities to interact with others, provide personal satisfaction, achievement opportunities, work in teams, as well as students believe that by choosing this career they also need to be active and creative in society. In a different investigation, Putra (2021) found that social values affected accounting students' choices between a profession as a public or private accountant. On the other hand, a study by Susanti *et al.* (2019) discovered that social values are not the reason students pick jobs as public accountants since they believe social values can be attained both inside and outside of the workplace. Nevertheless, a study by Supriyadi *et al.* (2020) and Laksmi and Hafis (2019) found no evidence of a relationship between social value and accounting the choice of students to become public accountants.

H3: Social values positively affect accounting students' career as public accountants.

Personality Perception and the Accounting Students' Career Choice as Public Accountants

Personality is the highest value in human life and is the key in all realities of life. It is the basic nature of an individual relates to his emotions, mentality, and behavior in his social relationships in society (Badudu, 2003) According to Maslow's theory, personality perception has a relationship with the self-actualization needs, as student believe that the career they choose must be in accordance with their personality. Consequently, we might argue that personality is an internal psychological trait that influences and reflects how a person behaves in relation to his surroundings. Rahayu (2003) defined personality as one of the factors that influences a person's prospective in coping with particular scenarios or environments.

Public accountants not only have to have expertise, but this must be balanced with professional skepticism, which is an attitude that must be owned by a professional auditor. This attitude is regulated in the professional code of ethics public accountants and includes: (1) independence, (2) integrity and objectivity, (3) being honest about all the findings found in the audit process, and (4) safeguarding confidential client's information. According to the study by Lidiyawati and Sahara (2020) personality has an effect on students' career selection. According to Putra (2021), people's qualities have an impact on the decision of accounting students to become public or non-public accountants. Public accountants are typically those that continually strive for perfection, demand loyalty, expect to be recognized for their accomplishments, appreciate difficulties, and are eager to accept challenging jobs. Clients and the general public will increasingly acknowledge the accomplishments and loyalty of public accountants who uphold the profession's code of ethics.

However, Susanti *et al.* (2019) showed that personality had little bearing on a student choosing to become a public accountant as a career. This demonstrated that students do not pick jobs as public accountants because of their personalities. According to Supriyadi *et al.* (2019), student personality did not significantly influence accounting students' choice to become public accountants. Nevertheless, Mokhlis *et al.* (2021) believed that students' attitude as well as the subjective norm, which in the current study is related to the personality perception, positively affected the decision of students to pick a work area in retailing.

H4: Personality perception positively affects accounting students' career as public accountants.

The conceptual model for this research is as follows:

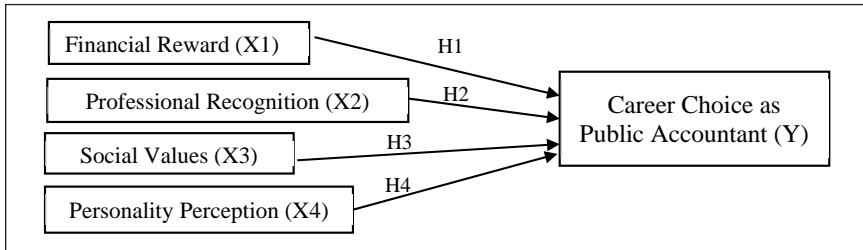


Figure 1: Theoretical Framework

METHODOLOGY

Research Design, Data Collection, Population and Sample

This study employed a quantitative method and the goal was to ascertain whether monetary compensation, professional recognition, social values, and personality assessments had an impact on accounting students' decision to become public accountants. In order to accomplish the objective, this study drew its primary data from surveys of accounting students at four large universities in Indonesia according to the Times Higher Education World University Rankings (THE WUR), namely Universitas Brawijaya, Universitas Indonesia, Universitas Airlangga, and Universitas Diponegoro utilizing the online platform, namely Google Form to distribute the questionnaire. The Likert Scale (4 point) was used to assess respondents' opinion, ranging from strongly disagree to strongly agree.

The population in this study was accounting students at the undergraduate level in the last year of study, so it was assumed that they already had plans or thoughts about job alternatives they would take after graduation. The data for each university is shown below.

Table 1: Number of Active Accounting Students in Universitas Brawijaya, Universitas Indonesia, Universitas Airlangga, and Universitas Diponegoro

Name of University	Number of Undergraduate Accounting Students as per 2022
Universitas Brawijaya	1,371
Universitas Indonesia	1,160
Universitas Airlangga	1,105
Universitas Diponegoro	1,215

Source: Primary Data (2022)

From Table 1, it is known that the entire population in the study was 4,851 active accounting students. In this study, the researcher used two criteria of sample which included, the respondents must be in the age range of 20-23 years and currently studying in one of the four representative universities as stated above. The determination of the number of samples was based on Hair *et al.* (2010) who recommended that it should be at least 5 times of the number of parameters used in research. This study used 20 parameters in the form of item indicators in the questionnaire, therefore, the minimum number of samples taken was $20 \times 5 = 100$ samples. Moreover, Hair *et al.* (2010) mentioned that the number of representative samples were 100 – 200. Based on the number of the minimum sample that must be taken in this study and suggestions from Hair *et al.* (2010), the number of samples was determined to be 309 as per Table 2 below.

Table 2: Number of Respondents

University	Respondents
Universitas Brawijaya	100
Universitas Indonesia	91
Universitas Airlangga	58
Universitas Diponegoro	60
Total Respondents	309

Source: Primary Data (2022)

Variables and Operational Definitions

The dependent variables in this study were accounting students who did not choose public accounting as their career, accounting students' career choice to be public accountants, in which they worked in a public accounting firm which provided professional auditing services to clients,

and an accounting profession through a Certified Public Accountant (CPA). CPAs are required to prepare financial statements not considering their personal gain, but social welfare. Regulation holds accountants responsible for providing sound, reliable, and timely information to stakeholders. Public accountants are thought to have a high reputation in the public so that organizations prefer to work with public accountants for bookkeeping and accounting (Karadeniz & Aslan, 2020). Career selection to become a public accountant is measured with the indicator that a public accountant can become a trusted business consultant, become company directors, broaden their accounting insights and abilities, guarantee to make them more professional in the accounting field. Working as a public accountant can easily get a promotion, and the rewards are given according to the effort. Personal satisfaction can be achieved over career stages, a more secure work security, and are highly appreciated in society (Senoadi, 2015).

The first independent variable in this research was financial compensation or salary. A counter-achievement that some businesses have fundamentally thought to be the primary attraction to deliver employee happiness is salary or financial award (Cahyadi *et al.*, 2019). A person who works does it primarily for economic reasons; they do not labor in order to meet other requirements. The second is professional recognition, which covers issues with achievement recognition (Cahyadi *et al.*, 2019). Non-monetary remuneration is becoming more and more essential because it increases performance and is more cost-effective, such as acknowledgment from the organizations they work for. The third category is social values, which is described as elements that demonstrate a person's social aptitude or value as perceived by other individuals in the area. Social values are acknowledged when they are in line with the norms of society, are universal in character, and cover a wide range of issues. Social values are also connected to one's ability to behave independently and serve as the foundation for one's decision-making process (Mariantha, 2019). The final factor is personality, which has the capacity to determine how someone will act when faced with particular circumstances or challenges. This circumstance demonstrates how personality affects conduct. According to Umar (2014), personality is measured by how well a job fits the individual who holds it. The following is the list of inquiries for each variable (Table 3).

Table 3: List of Questions in the Questionnaire

No	Variables	Questions
1	Salaries or Financial Rewards	High starting salary Availability of a pension fund Increase in salary Availability of bonus Employment perks
2	Professional Recognition	Provide more opportunities for development Recognition for an achievement Requirement of multiple ways to rank up Requirement of certain skills to achieve success Requirement of a recognition from an expert
3	Social Values	Strong perception in the community that the job is highly regarded Provide more opportunities to interact with other people Pay more attention to individual behavior The job is more prestigious than another career High personal satisfaction
4	Personality	Reflect the personality of someone who has a job and do it professionally. Can gain varied work experiences You would enjoy when becoming an accountant You enjoy accounting since it is a fascinating field. You are ready to put a lot of time into learning accounting.

Source: Primary Data (2022)

Data Analysis

Several statistical analyses were done to ensure whether the data was ready to use and then continued with hypotheses testing. The newest version of SPSS was utilized to run the statistical tests. The details of data quality tests that were conducted are as follows.

Validity Test

A questionnaire is deemed valid if the questions on the questionnaire are able to reveal anything that will be measured by the questionnaire (Ghozali, 2018). A validity test is used to determine whether or not something is valid. Degree of freedom (df) = $n-2$ in this scenario, where n is the number of samples, for a significance level of 5%. The query or indicator is deemed legitimate if $r \text{ count} > r \text{ table}$. In the other case, the inquiry or the indication is deemed invalid if $r \text{ count} < r \text{ table}$ (Ghozali, 2018).

Reliability Test

A questionnaire that is used as an indicator of a variable can be measured using a reliability test. If a person consistently responds to a statement on a questionnaire, it is considered to be dependable. The Cronbach Alpha value was used in a statistical test to determine if a variable is dependable or not. If the Cronbach Alpha score is more than 0.60, it can be determined that the questions used to measure these variables are “reliable”. However, the questions used to test the variable are “unreliable” if the Cronbach Alpha value is less than 0.60.

The logistic regression is the next statistical method used to analyze the study’s data. Ghozali (2018) defined logistic regression analysis as a regression that examined the probability that the independent variable can predict the emergence of the dependent variable. According to Ghozali (2018), there are four tests for logistic regression: the overall model assessment (Overall Model Fit), the model regression’s viability assessment (Goodness of Fit Test), the coefficient of determination assessment (Nagelkerke’s R Square), and the Wald test assessment (Partial Test). The explanation of all the model testing as follows:

Overall Model Fit Test

To ascertain whether all independent factors had an impact on the dependent variables, the overall model fit was examined. The Likelihood function formed the basis for the statistics employed. According to Ghozali (2018), likelihood L is the likelihood that the model will accurately characterize the input data. By contrasting the initial $-2LL$ result with $-2LL$ in the following phase, testing is performed. It is bigger than $-2LL$ block

number = 1 if the value of -2LL block number = 0. The decrease (-2LogL) also demonstrates improved regression models (Ghozali, 2018).

Goodness of Fit Test

Using Hosmer and Lemeshow's and the Chi Square value, the regression model's feasibility test was evaluated. This model was used to determine whether or not the empirical data supported the model's predictions (Ghozali, 2018). If the probability value (p-value) (significance value) is less than 0.05, then the model and the value observation disagree significantly. As a result, the observation value cannot be predicted by the Goodness of Fit Test. Furthermore, the model agrees with the observed value if the probability value (p-value) 0.05 (significance value). As a result, the observed value can be predicted using the Goodness of Fit Test.

Coefficient of Determination (Nagelkerke R Square)

Because the value may be interpreted as the R value square on multiple regression, the Nagelkerke R square was used to determine the logistic regression coefficient of determination. Cox and Snell coefficients were modified using the Nagelkerke R Square to guarantee that the value will range from 0 (zero) to 1 (one). If the value is close to one, the independent variables are able to provide all the information required to predict the variability of the dependent variables, while if it is close to zero, the ability of the variables to explain the dependent variables is very limited (Ghozali, 2018).

Hypothesis Test and Wald Test

To address the research issues, logistic regression analysis was used to assess the study hypothesis. The Wald test, according to Ghozali (2018), essentially demonstrates the extent to which independent factors had an impact on the explanation of dependent variables. The level of significance should be set to 5% in order to calculate the value of the Wald test. The hypothesis is rejected if the p-value test results are more than 0.05, according to the decision-making criteria. The dependent variables are unaffected by one of the independent factors, this term means. The hypothesis is then accepted if the p-value test results are less than 0.05. It indicates that a dependent variable is impacted by one of the independent factors.

RESULT AND DISCUSSION

Validity Test

To determine whether a variable's item is appropriate for use as a research instrument, a validity test was used. If the outcome of the R calculation had a value greater than the r table, it is the basis for making conclusions regarding the validity test. For instance, the R table for this study was derived from the df value of 307 after the number of respondents was decreased by 2. Then, 0.120 was used to obtain the R table, which had a df value of 309 and a probability of 0.05. An item is considered to be valid in this study if r returns a result larger than 0.12. All of the variables in this study, including the ones measuring financial benefits or salary (X1), professional recognition (X2), social values (X3), and personality (X4), were therefore been deemed valid and suitable for use as measurement tools.

Reliability Test

If the measurement is repeated or reused, the reliability test is performed to determine the consistency of a variable. A variable is considered reliable according to the reliability test if its Cronbach's alpha value is greater than 0.6. The findings of this study's reliability test are listed below. The Cronbach's alpha value for the financial incentives or salary variable (X1) was 0.617. The Cronbach's alpha for the professional recognition variable (X2) was 0.644. The social values variable (X3) had a Cronbach's alpha of 0.605, which was the third factor. The final variable, personality (X4), had a Cronbach's alpha score of 0.656. Cronbach's alpha scores for every variable in this study were all higher than 0.6. As a result, if the variables were reproduced or utilized again, all of the variables in this study were deemed to be trustworthy or consistent instruments.

Overall Model Fit

Steps 0 and 1, or when the independent variables were not included in the model, and step 1, or when the independent variables were added to the model, were checked for the -2 log-likelihood. The reduction in the value of the -2 log-likelihood in stages 0 to 1 served as the foundation for the conclusion (check Table 4).

Table 4: Overall Model Fit Test Result

Iteration History ^{a,b,c}			
Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	367.598	.874
	2	367.348	.936
	3	367.348	.937

a. Constant is included in the model.

b. Initial -2 Log-Likelihood: 367.348

c. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001.

Source: Primary Data (2022)

Table 5: Summary of Model Fit Test Result

Model Summary			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	343.612	.074	.106

Source: Primary Data (2022)

As can be observed in Table 5, the -2 log likelihood value was 367.348 at step 0 or when the independent variable was excluded from the model. In contrast, the -2 log likelihood value at step 1, or when the independent variable was added to the model, was 343.612. The value of the -2 log-likelihood decreased from step 0 to step 1, indicating that the regression model was more effective.

Goodness of Fit Test (Hosmer and Lemeshow's test)

The model developed, on the other hand, does not match the observed data if the p-value is less than 0.05. The following is the result of the Hosmer and Lameshow test on this research (Table 6).

Table 6: Goodness of Fit Test Result

Hosmer and Lemeshow Test			
Step	Chi-square	df	Sig.
1	15.558	8	.051

Source: Primary Data (2022)

Based on the Hosmer and Lemeshow test, a p-value of 0.051 was obtained. Therefore, this value was more significant than 0.05, which meant that the model formed in this study fit the observational data.

Coefficient of Determination (Nagelkerke R Square)

To determine how well each independent variable is able to account for the variance of the dependent variable, one uses the coefficient of determination. When utilizing Nagelkerke R Square, the coefficient of determination may be observed in the value of r square. R square has a value that lies between 0 and 1. The independent variable is better at explaining the variation of the dependent variable if it is closer to 1 than not. The coefficient of determination was partially and simultaneously applied in this investigation. Table 7 is a breakdown of this study’s coefficient of determination.

Table 7: Coefficient of Determination Test

Model Summary			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	343.612	.074	.106

Source: Primary Data (2022)

Based on the test results of the coefficient of determination, the r-squared value was 0.106 or 10.6%. This meant that in this study, the variance of financial or salary variables (X1), professional recognition (X2), social values (X3), and personality (X4) could explain the variable choice of public accountants by 10.6%.

Logistic Regression Analysis

Logistic regression analysis aims to find out if it is possible or not for the dependent variables to be independent. The way to interpret logistic regression is with a probability approach (Santoso, 2014). If the value is negative, then the probability is considered 0 or not choosing a public accountant. If the positive is more than 1, then it is considered probability 1 or choosing a public accountant. The probability is adjusted according to the acquisition rate if the positive value is between 0 and 1, as per Table 8 below.

Table 8: Logistic Regression Test

		B	S.E.	Wald	Sig.	Exp(B)
Step 1 ^a	Financial or salaries	.101	.071	2.041	.153	1.107
	Professional Recognition	.160	.072	4.863	.027	1.173
	Social Values	-.181	.078	5.375	.020	.835
	Personality	.206	.071	8.485	.004	1.228
	Constant	-3.837	1.623	5.588	.018	.022

Source: Primary Data (2022)

The constant value in the regression equation in this research model was -3.837. It meant that, if there are no financial or salaries, professional recognition, social values, personality, then the probability is 0, or it is considered impossible to choose a public accounting. Next, the regression coefficient on the financial or salaries variable was 0.101. When there are salaries, it is possible to choose public accounting. Furthermore, the regression coefficient on the professional recognition variable was 0.160. This meant that when there is professional recognition, it is possible to choose public accounting. The regression coefficient on social values was -0.181. When there are social values, selecting a public accounting is impossible. Lastly, the regression coefficient on the personality variable was 0.206. This means that when personality perception exists, it is possible to choose public accounting.

Hypothesis Test

The p-value shows how judgments regarding hypothesis testing are made. The independent variable has a partial effect on the dependent variable if the p-value is less than 0.05. The findings of this study's hypothesis testing are listed below in Table 9.

Table 9: Hypothesis Test

		B	S.E.	Wald	Sig.	Exp(B)	Hypothesis
Step 1 ^a	Financial or salaries	.101	.071	2.041	.153	1.107	Rejected
	Professional Recognition	.160	.072	4.863	.027	1.173	Accepted
	Social Values	-.181	.078	5.375	.020	.835	Accepted
	Personality	.206	.071	8.485	.004	1.228	Accepted
	Constant	-3.837	1.623	5.588	.018	.022	-

Source: Primary Data (2022)

Based on the hypothesis test, the first variable on financial rewards or salaries on the choice of public accounting obtained a p-value of 0.153, which was greater than 0.05. This means that H1 was rejected or has the conclusion that financial rewards or salaries do not have a significant influence on the choice of public accounting. Next, on the professional recognition variable for the choice of public accountants, a p-value of 0.027 was obtained, which was smaller than 0.05. Therefore, H2 was accepted or has a conclusion that professional recognition has a significant influence on the choice of public accountants. Third, on the social values variable on the choice of public accounting, a p-value of 0.020 was obtained, which was less than 0.05. This meant that H3 was accepted or had the conclusion that social values significantly influenced public accounting choices. Finally, on the personality variable for the choice of public accounting, a p-value of 0.004 was obtained, which was smaller than 0.05. Hence, H4 was accepted or had a conclusion that personality significantly influenced the choice of public accountants.

After a total of 309 respondents from four different universities filled in the questionnaire, the researcher found that from 309 respondents, there were 222 respondents who chose their future career to be a public accountant, while the remaining 87 respondents did not choose public accountant as their future career, but still they would like to try if there was a chance for them. There were also several considerations of why accounting students chose their future career to be a public accountant such as the consideration of professional recognition, social values, and personality variables.

Financial Reward Does Not Affect the Accounting Students' Career Choice as a Public Accountant

The study showed evidence that accounting student's views in financial reward or salaries did not give any effect on their decision to become a public accountant. A study by Ramadhan and Hudiwinarsih (2015) stated that despite the expectation to have high financial reward, accounting students expect to get more than that, for instance appreciation regarding their performance which is more important than a high salary or a high starting income. Another study by Rosalina, Yuliani, Purnamasari, and Zati (2020) found out that high public accountant income had a minimal impact on students in shaping their interests because the profession has no doubts

in terms of welfare. On the other hand, this research rejected the research result by Umar and Bello (2019) which showed that there was a positive relationship between students' outcome expectation which included higher income or salary with their intention of becoming a public accountant. This study found that the higher the expected compensation from working as a public accountant, the more likely people were to choose a career as a public accountant. This is in line with research by Srirejeki *et al.* (2019), which found that student perceptions of financial rewards from professional accountants negatively influenced students' decisions for a career as a qualified accountant. Also, according to Cahyadi *et al.* (2019), based on an outcome questionnaire study on economic reward factors, it was found that, on average, students want higher starting salaries and expect rapid salary increases.

Financial rewards was analyzed with five questions which were, high starting salary, the availability of a pension fund, the salary increase, availability of bonus, and lastly employment perks. Through this research, it was shown that the indicator of the availability of bonus had the highest score of the reason of why they want to become a public accountant in the future. Students will undoubtedly be more motivated to pursue an accounting career path if there is a large financial benefit (Lidyawati & Sahara, 2020). Meanwhile, this study also found that the indicator of the availability of a pension fund had the highest score to affect their choice to be a public accountant. However, Kong *et al.* (2020) found that financial reward was positively associated with students accounting career choices and was consistent with Omar *et al.* (2015). The studies believed that the beginning salary was an important determinant for graduated university students and became the most dominant factor.

As this research concluded that financial or salaries reward do not affect accounting students' choice to become a public accountant, it showed that as when they graduate, they still have no experiences in the working field. Thus, they cannot expect to have a high salary, meanwhile the need to explore more and to experience a lot of things are more important for accounting students to have after they graduate.

Professional Recognition Positively Affects the Accounting Students' Career Choice as Public Accountants

According to the findings of this study, the professional recognition factor had an impact on why accounting student choose to become a public accountant. Professional recognition of the achievements were measured by four indicators, namely the opportunities for development, the recognition for an achievement, the multiple ways required to rank up, the certain skills, and lastly the importance of a recognition from experts (Cahyadi *et al.*, 2019). As a result, the indicator of the recognition for their achievement had the highest score, it showed that the majority of students claimed that the opportunities for growth and acknowledgement of accomplishment from the professionals were important elements in selecting the profession of choice. The students hoped that taking this into consideration, will help them succeed in their career once they pass the public accountant exam. The positive effect of professional recognition on an accounting career choice is also confirmed by Bhat and Khan (2023) in the case of Oman, by considering the assumption that the ability of the students to develop their career would be supported with the future prospects as well as the employer's reputation.

This result is in line with Laksmi and Hafis's (2019) which showed that students' interest in becoming public accountants is greatly increased by professional recognition which is categorized as an intangible reward. For students, a recognition and acknowledgement from the professionals for their performance is such an important thing. Public accountant professionals need a high level of knowledge and expertise. Since their professional recognition is necessary to support their careers, yet students do not always seek for professional recognition based on their competence in order to succeed. As recent graduates, their expectations are to be given the chance to grow, especially in a career path as a public accountant. So, the attainment of professional recognition was considered as well.

Also, Cahyadi *et al.* (2019) discovered that students who chose to become public accountants believed that the position offers numerous prospects for advancement. This also agrees with the research done by Ramadhan & Hudiwinarsih (2015) in which the students consider that the career they choose will need a professional recognition to give them

opportunities to develop. Meanwhile, research by Rosalina *et al.* (2020) found out that students felt different or not equal with the professional recognition. The findings are consistent with Maslow's theory, particularly with regard to esteem needs and self-actualization in relation to the professional recognition variable. It is clear from the results that students who decide to pursue a career in public accounting have a need for a work environment that fosters pride and confidence in their accomplishments.

Social Values Positively Affects the Accounting Students' Career Choice as Public Accountants

This study showed that social values had a big impact on whether accounting students choose public accounting. Social value was measured with five questions. These included a strong perception that the workplace was highly regarded in the community, frequent opportunities to interact with other people, attention to individual behavior, and finally high personal satisfaction. As an outcome, the majority of students agreed that they chose public accounting as their future career as it gave more opportunities to interact with other people as this indicator showed the highest scores in the questions given. Students took into consideration everything other than the income they got from their profession. Students can presume that the career as an auditor had a high social value that other occupations do not, in addition to the revenue that can be earned (Laksmi & Hafis, 2019). Without social values, it would be challenging for individuals to advance in their career or profession, particularly in relation to interpersonal relationships and collaboration with experts from different sectors.

This research agreed with the statement from a research that was conducted by Umar and Bello (2019) that examined the relationship between accounting students' outcome expectation which included the importance of status and prestige of the career. The study surveyed 125 students in Yobe State University in Nigeria, which showed that the status and prestige of this profession has an influence on accounting students' choice to become a public accountant. It indicated that accounting students are already aware that the importance in pursuing their profession, there must be a supporting factor such as a social-values. The students who choose public accounting as their career assume that the profession they choose can provide more chances to engage in social activities and to communicate with other individuals.

This also consistent with the research by Putra (2021) which found that social values had a beneficial impact on the decision to become a public accountant. The research showed that the students considered the importance of social value as they choose public accounting, to socially connect and to keep up with people around them and the environment is an important thing for young people. The results of this study support Maslow's theory, namely social needs, with the variables of social values showing that students who choose to become public accountants are aware of the importance of the public accounting profession in dealing with other people and believe that they have a special position in society.

Personality Perception Positively Affects the Accounting Students' Career Choice as Public Accountants

The result from this research showed evidence that accounting students' view of the personality factor giving specific influences on why they choose public accounting as their career. Through this research, personality was measured with five questions namely, reflects the personality of a person who work professionally, can gain a varied work experience, students would enjoy becoming an accountant, students like accounting, students willing to spend a lot of time studying accounting. The result showed that the majority of accounting students agree that they will gain a varied work experience while choosing public accounting as their career, and followed by this profession reflects of the personality of someone who works professionally, as these two indicators had the highest score. Awadallah and Elgharbawy (2021) confirmed that Qatar students' decision regarding their future decision related to accounting was based on the personality factor. So did Muhamad *et al.* (2020) in the case of Malaysia who found that personal interest positively affected the behavioral intention of pursuing an accounting job.

This study's findings support Rosalina *et al.* (2020) assertion that students believed that the public accounting profession requires a high accuracy level and that this requirement has an important factor in determining students' interest in the field. Furthermore, according to a different study by Suri *et al.* (2020) that used the meta-analysis approach to compile 127 research articles, there were a number of characteristics which can influence whether accounting students choose to pursue careers

as professional accountants. The decision to become a professional public accountant was positively influenced by personality qualities among accounting students. According to the findings, personality and the students' choice to become public accountant are positively correlated, suggesting that the more driven accounting students are to pursue a career in professional accounting, the better their personalities are. According to Cahyadi *et al.* (2019) personality interest had no bearing on a student's decision regarding their career. The results of this study support Maslow's theory, namely self-actualization needs, in conjunction with personality variables, that a student who chooses to become a public accountant feels that the profession he is pursuing must be in accordance with their personality or characteristics.

CONCLUSIONS

With a total of 309 respondents mainly accounting students from four different Universities namely, Universitas Brawijaya, Universitas Indonesia, Universitas Diponegoro, and lastly Universitas Airlangga, this study discovered that the anticipated advantages of becoming a public accountant have an important impact on students' intention to pursue that career path. These expected benefits include some factors which are, opportunity for higher earning or income, the recognition from expertise, to have more opportunities to work and interact with different people in different field, as well as the capacity for independent work, societal acknowledgement in the form of professional reputation, and the chance for career growth.

In this study, the researchers also examined the factors influencing students' intention to become a public accountant. The four factors examined were financial reward and salaries, professional recognition, social values, and personality factors. The findings suggest that factors related to professional perception have a substantial influence on accountants' decisions regarding their careers. Moreover, the social value variable influences accountants' decisions to become auditors in a favorable way. In addition, personality factors also had a significant impact on an accountant's career choice as an auditor. Meanwhile, financial or salaries reward did not have any influence to accounting students' career selection as a public accountant. This result found that students do not find financial matters as important as the rest of the variables, because as fresh graduates they still

want to achieve more than a high income. This study also found out some reasons regarding accounting students' reasons on why they choose public accounting as their career, which include to fulfill their needs of appreciation from the professionals for their achievement, to be able to deal with other people and to socialize with the environment, as well as to pursue their dream of having a career in line with their personality.

For further research, other theories which have a potential influence on career selection for becoming a public accountant may be used. Moreover, for accounting students who choose public accounting as their future career, they should explore themselves more on preparing their career as public accountants. For instance, they may join activities regarding this career, doing internship in public accountant firms, study more about public accountants, take classes and also certification to add value to their selected careers. Universities as well as the accounting departments may also compile educational programs and curricula according to the students' career preference. Besides, universities may help students to know more about the public accounting career by providing support such as holding seminars, as well as having an internship in public accounting firms. Also, the institutions need to raise more awareness about the importance to determine their future career as early as possible and enhance the competencies by scaling up the technological and digital skills.

In conducting the study, the data was only collected from the four targeted universities due to the limitation of networks. Besides, the data collection timeline was also longer than predicted because the respondents were mostly in the last year of study so they were busy with their internships or final projects. To increase the quality of the research in similar topics in the future, the next research may use open questions in the questionnaire to give the respondents opportunities to explain their answer in their own words. A qualitative study may also be conducted by having interviews directly with the respondents, so that the research will be richer in data. Future studies may also be conducted by comparing the case in Indonesia and the neighboring countries such as Malaysia to have a better insight and understanding about the future trend of the career choice of accounting students around the globe.

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