



## Determinants in Career Selection as Accountants

Melyana Octavia<sup>1</sup>, Erry Andhaniwati<sup>2</sup>

Universitas Pembangunan Nasional Veteran Jawa Timur

<sup>1</sup>[melyanaoctavia@gmail.com](mailto:melyanaoctavia@gmail.com), <sup>2</sup>[errya.ak@upnjatim.ac.id](mailto:errya.ak@upnjatim.ac.id)

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### ABSTRAK

*Choosing to do accounting as a career is important because it will affect the future. This paper's aim is to govern the effect of financial rewards, professional recognitions, professional training, job market considerations and gender of deciding to pursue public and non public accounting as a career. The type of this research is quantitative method. The populations on this research are accounting students in semester eight and six actively studying in Universitas Negeri Jakarta and Universitas Pembangunan Nasional Veteran Jakarta. The sample was taken as many as 81 students from 415 students. All 415 samples were collected through the proportionate stratified random sampling method. The analytical techniques applied in this research is the Structural Equation Model (SEM) using Smart Partial Least Square (PLS) application program. The proportional stratified random sampling approach was used to collect the samples. Financial rewards and professional recognition have a substantial impact on career choices as accountants, though professional training, job market considerations, and gender had no impact on career choices as accountants.*



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## INTRODUCTION

Final year accounting students begin to think about the career they will pursue after graduating from college. Starting in the last year of college, accounting students prepare career plans that will be carried out in the short and long term. A graduate accounting graduate can continue his education to a higher level and take certification or can go straight to work (Means et al., 2013).

To get a job, an accounting graduate will compete with students from different universities and regions. In Jakarta, which is the center of activity, to get a job requires very tight competition. To overcome the fierce competition in getting a job, one must choose the right career according to their interests and talents. The choice of a career after graduation is an important thing because it is a point of career formation that will affect the future (Mok, 2016).

The choice of accounting profession can be divided into public accountant and non public accountants. The major function of a public accountant is assurance assistance, and the outcomes of its work are extensively utilized by the community as a key element in decision timber. Meanwhile non public accountants are accountants who work in a government or private agency including management accountant, educator accountant, and government accountant (Irsyadillah & Bayou, 2021). In determining a career as an accountant, there are also factors behind it, such as financial rewards, professional recognition, professional training, and job market consideration and gender.

A person in choosing a job considers the income they will get. As an accounting graduate who has just graduated from college, they really expects a salary according to the minimum wage. Financial rewards are work achievements that are fundamentally believed to have a major influence in attracting employees to provide satisfaction. Measurements were as anticipated by asking questions including a high starting salary, possible pay raises and retirement plan accessibility (Muhamad et al., 2016; Rusdiansyah and Ardini 2017; Cahyadi et al., 2019).

Non financial rewards are also very influential in career choice. Non financial rewards can be in the form of professional recognition. Professional recognition is a reward in the form of non financial relations to the recognition of his job performance. Jaya et.al (2018) suggests that professional recognition is considered in deciding on a profession as an accountant. Professional recognition includes recognition of the achievements and success of a job.

To gain professional recognition, an accounting graduate will receive training before and during employment. Professional training covers matters related to skill improvement. Professional training

includes pre-employment teaching, professional training, specialized training, and ordinary skills training (Rusdiansyah and Ardini 2017; Cahyadi et al., 2019).

Apart from receiving training, the job market position should also be considered. Issues in the job market may include employment security, job availability, and accessibility to employment. Job market considerations include job stability and the way to getting job vacancy (Muhamad et al., 2016; Rusdiansyah & Ardini, 2017; Cahyadi et al., 2019).

Among the factor preliminarily mentioned, students interest when deciding between a job as an accountants, also affected by gender factor. According to the proposition of gender socialization proposed by Betz & Hackett (1981), men and women are unnaturally different in moral development and tend to bring different values to the workplace. The values, behavior, and ethical attitudes of men and women are different. Based on the proposition of gender socialization, men place more value on money, progress, power and measure the form of individual performance.

On career selection, there are two motivational propositions that serve as benchmarks, the “Hierarchy of Needs Theory” and the “Motivation Hygiene Theory”. The hierarchy of needs theory was created by Rahman & Nurullah (2014) this theory said that humans have five levels of needs from the lowest to the highest. The five needs are: “physiological needs, safety needs, social needs, esteem needs, and self-actualization”.

Furthermore, there is the Motivation Hygiene Theory explains the rudiments of work that determine one's satisfaction at work. The first factor is the environmental factor. Environmental factors (hygiene factors) are all factors that cause dissatisfaction, but if these factors aren't present, they will not lead to job satisfaction. The second factor is the maintenance factor, this factor does not increase work performance, but can reduce work performance which consists of organizational programs, supervision, relationships with superiors and co-workers, both physical and non physical work environment.

Several previous studies that have been conducted by Cahyadi et al.(2019), (Yusran, 2017), (Triono & Minarso, 2018) mentioned factors of financial rewards, professional training, professional recognition, and job market considerations have an influence on career choices as accountant. In (Ari, 2017) and (Aditya & Hasibuan, 2020) researchs proved that gender, job market considerations, financial rewards, and professional training have a positive effect of student interest on career choices as a public accountant. In (Saputra, 2018) research, it is stated that gender has a positive effect on career choices as public accountants and non-public accountants.

This paper's aim is to govern the effect of financial rewards, professional recognitions, professional training, job market considerations and gender of deciding to pursue public and non public accounting as a career. This research turned into carried out to answer questions about the factors that influence student interest in determining careers. The main problem that will be answered in this research is the difference of opinion among accounting students in Jakarta in considering the factors of appreciation, professional recognition, job market considerations and gender. According to theory described previously, the following hypotheses can be taken:

**H<sub>1</sub>: Financial rewards has positive effect on career choices as accountants.**

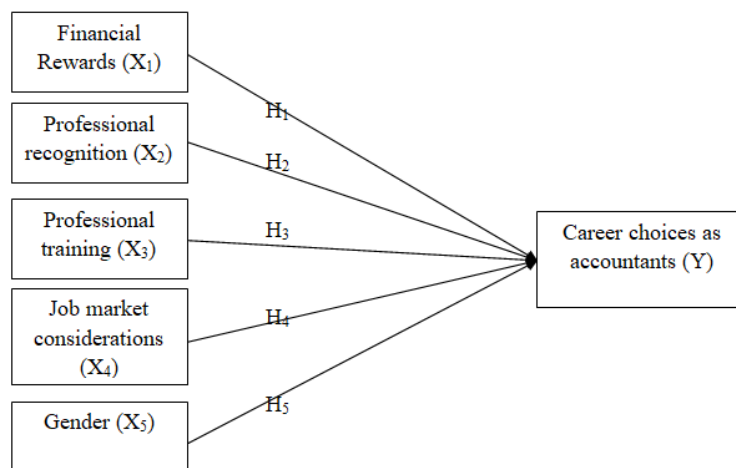
**H<sub>2</sub>: Professional recognition has positive effect on career choices as accountants.**

**H<sub>3</sub>: Professional training has positive effect on career choices as accountants.**

**H<sub>4</sub>: Job market considerations has positive effect on career choices as accountants.**

**H<sub>5</sub>: Gender has positive effect on career choices as accountants.**

Through statement above, it is concluded that the framework of thought is as follows:



**Figure 1 Research Model**

## METHODOLOGY

### Operational definition and Variable Measurement

#### Types of research

The type of this research is quantitative method. Quantitative method is affirmative philosophical study use to analyze specific demographics or sampling, data collecting utilizing research equipment, numerical or statistically processing of data with the goal of validating preconceived hypotheses.

#### Research Objects and Subjects

The object of research is a scholarly aim to gather information for certain goals while utilizing anything factual, accurate, and dependable (certain variables) (Sugiyono, 2017). The purpose of research to examine impact of financial rewards, professional recognition, professional training, job market consideration, and gender. The subjects within this research are the accounting students in semester eight and six actively studying in Universitas Negeri Jakarta and Universitas Pembangunan Nasional Veteran Jakarta.

#### Research Population and Sample

The respondents used within this research were actively participating students of accounting studies in both Universitas Negeri Jakarta and Universitas Pembangunan Nasional Veteran Jakarta. The total sample population is 415 consisting of 40 students of semester eight and 60 students of semester six at the Universitas Negeri Jakarta, and 112 students of semester eight and 203 students of semester six at the Universitas Pembangunan Nasional Veteran Jakarta.

$$n = \frac{415}{1 + 415 (0,1)^2}$$

$$n = 80.58$$

$$n = 81 \text{ students}$$

A sample of 81 students is the minimum number of samples that must be met in this research. The number of sample members consists of:

#### Universitas Negeri Jakarta

- a.  $2018 = \frac{40}{415} = 0.96 = 10\%$   
 $10\% \times 81 \text{ students} = 8 \text{ students}$
- b.  $2019 = \frac{60}{415} = 0.144 = 14\%$   
 $14\% \times 81 \text{ students} = 11 \text{ students}$

The sample required from the Universitas Negeri Jakarta is 8 students of semester eight and 11 students of semester six.

#### Universitas Pembangunan Nasional Veteran Jakarta

- a.  $2018 = \frac{112}{415} = 0.269 = 27\%$   
 $27\% \times 81 \text{ students} = 22 \text{ students}$

b.  $2019 = \frac{203}{415} = 0.489 = 49\%$

$49\% \times 81 \text{ students} = 40 \text{ students}$

The sample required from Universitas Pembangunan Nasional Veteran Jakarta is 22 students of semester eight and 40 students of semester six.

### Analysis Method

The datas analyzed in this research were done through equipping SmartPLS software 3,0. The use of PLS in the structured equational models were to analyze theoretically or develop new theories for prediction uzues by (Ghozali, 2014).

## RESULT AND DISCUSSION

### Research result

The distribution of questionnaires in the research was conducted using google form with a total of 81 respondents. The following are the characteristics of participants determined by university, generation and gender.

**Table 2 Respondents Characteristics by Gender**

Gender	UNJ semester eight	UNJ semester six	UPNVJ semester eight	UPNVJ semester six	Total	Percentage
Man	4	4	11	15	34	42.00%
Woman	4	7	11	25	47	58.00%
Amount	8	11	22	40	81	100%

Source: Primary data processed (2022)

Through the seen in the table 2 questionnaires distributed on the table2, the career selection results for each respondent have been attained. Career choices are divided into 4, such as public accountant, educator accountant, management accountant, government accountant (public sector). Below the results of career selection of repondents in the research:

**Table 3 Characteristics of Career Selection of Each Profession**

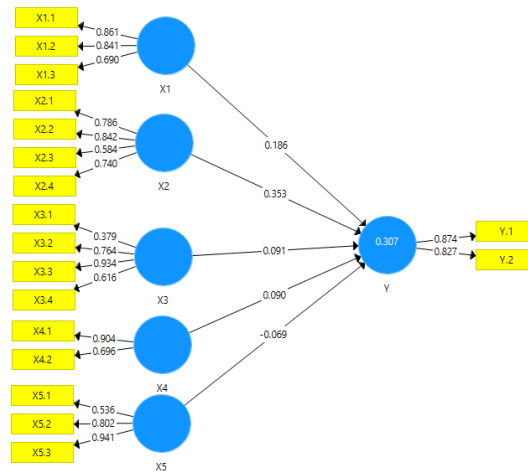
No	Profession	Amount	Percentage
1	Public Accountant	58	71.6%
2	Educator Accountant	1	1.2%
3	Management Accountant	11	13.6%
4	Government Accountant (Public Sector)	11	13.6%
	Total	81	100%

Source: Primary data processed (2022)

Based on table 3, it shows that the highest respondent's career choice is in the public accountant profession of 58 people and the smallest is in the educator accountant profession as much as 1 person.

### Measurement Model Test (Outer Model)

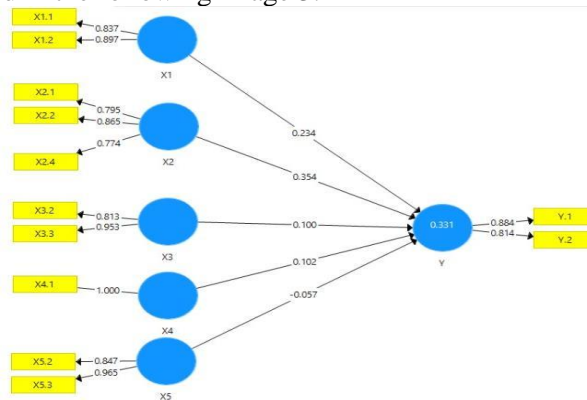
A measuring model being used evaluate reliability of the data is known as an outer model. The validity test is used to assess the research instrument's capacity to measure what it is supposed to evaluate. The reliability test is used to demonstrate the constancy, accuracy, and precision of measurement instruments while assessing a notion (Abdillah & Jogiyanto, 2015).



**Figure 2 Outer Sample Value**  
 Source: Data processing with SmartPLS

- X<sub>1</sub> = Financial Reward
- X<sub>2</sub> = Professional Recognition
- X<sub>3</sub> = Professional Training
- X<sub>4</sub> = Job Market Considerations
- X<sub>5</sub> = Gender
- Y = Career Choices as Accountants

Based at the results of the loading factor value, indicators X1.3, X2.3, X3.1, X3.4, X4.2, X5.1 which means the indicator is not legitimate because the loading factor value does not meet the minimum measurement criteria, namely 0,70. With the results of these values, values that are not valid are reprocessed by removing indicators that have a loading factor value below 0,70 until all the indicators are valid. The reprocessed in the following image 3:



**Figure 3 Outer Model Value**  
 Source: Data processing with SmartPLS

### Validity test

#### Convergent Validity Test

Convergent validity test can visible by using a reflective indicator of the AVE value. It is known that if the AVE value is more than 0,5, it can be said to be good.

<b>Table 4 AVE (Average Variance Extracted)</b>	
<b>Variable</b>	<b>Average Extracted (AVE)</b>
Financial Rewards	0.753
Professional Recognition	0.66
Professional Training	0.784
Job Market Considerations	1

Variable	Average Extracted (AVE)
Gender	0.825
Career Choises as Accountants	0.723

Source : Data processing with SmartPLS

Table 4 shows the AVE financial rewards, professional recognition, professional training, and job market considerations, gender and career choices as accountant have been said to be good because they have a value of more than 0,5.

### Discriminant Validity Test

Discriminant validity attempts to determine how much the idle concept differs from other concepts. A concept with a high discriminant validity score is distinctive and capable of describing the phenomena being assessed. The results of discriminant validity testing based on cross loading on table 5:

**Table 5 Discriminant Validity Test Based on Cross Loading**

	Financial Reward	Professional Recognition	Professional Training	Job Market Considerations	Gender	Career choises as accountants
X1.1	0.837	0.278	0.413	0.207	0.199	0.290
X1.2	0.897	0.197	0.253	0.240	0.260	0.359
X2.1	0.154	0.795	0.308	0.244	-0.049	0.370
X2.2	0.185	0.865	0.279	0.273	-0.120	0.418
X2.4	0.306	0.774	0.513	0.152	-0.055	0.414
X3.2	0.330	0.354	0.813	0.258	0.124	0.213
X3.3	0.342	0.440	0.953	0.319	0.031	0.409
X4.1	0.259	0.274	0.329	1.000	0.073	0.288
X5.2	0.187	-0.141	0.111	0.108	0.847	-0.007
X5.3	0.277	-0.059	0.042	0.047	0.965	-0.015
Y.1	0.417	0.434	0.376	0.235	0.053	0.884
Y.2	0.203	0.408	0.255	0.259	-0.091	0.814

Source: Data processing with SmartPLS

According to table 5, all indicators that comprise the variables of financial rewards, professional recognition, professional training, job market considerations, gender, and career choices as accountants have demonstrated discriminant validity because it has the largest loading value for the variables it constructs and now not on other variables.

### Reliability Test

Composite reliability and Cronbach alpha are indicators of reliability test. The composite reliability component is used to calculate the quality of indicator dependability on a variable. Composite dependability is thought to be superior in assessing a construct's internal reliability. Composite Reliability score must exceed than 0,7, and Cronbach's alpha must exceed than 0.6 (Ghozali, 2014).

**Table 6 Composite Reliability Test**

Variable	Cronbach's Alpha	Composite Reliability
Financial Rewards	0.676	0.859
Professional Recognition	0.741	0.853
Professional Training	0.748	0.878
Job Market Considerations	1.000	1.000
Gender	0.809	0.904
Career Choises as Accountants	0.620	0.839

Source: Data processing with SmartPLS

According to table 6, the composite reliability rating for all items in the questionnaire is more than 0.7. This signifies that the data gathering methodology used in this research, a questionnaire is trustworthy since it demonstrates a high degree of consistency and precision.

### Structural Model Test (Inner Model)

Structural model test or inner model analysis is used to decide about connection among investigation model's variables of significant value and R-square. The R-square value is obtained calculating by SmartPLS algorithm as presented on table 7 below:

	R- Square
Career Choices as Accountants	0,331

Source: Data processing with SmartPLS

According to table 7, the R-square value is 0.331, implying choices as accountants may be described by financial rewards, professional recognition, professional training, job market considerations and gender with a percentage of 33,1% and the remaining 66,9% of career choices as accountants are explained by other variables that affect career choices as accountants.

### Hypothesis testing

The inner model is tested using SmartPLS bootstrapping technique for measuring it by glancing at the path coefficients, that reveal the parameter coefficients as well as the significant value of T-statistics. The path coefficient-based hypothesis testing provided the following table 8 outcomes:

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (IO / STDEVI)	P Values
Financial Reward → Career Choises as Accountant	0.234	0.243	0.102	2.280	0.012
Professional Recognition → Career Choises as Accountant	0.354	0.354	0.107	3.310	0.001
Professional Training → Career Choises as Accountant	0.100	0.100	0.121	0.830	0.204
Job Market Considerations → Career Choises as Accountant	0.102	0.94	0.095	1.073	0.142
Gender → Career Choises as Accountant	-0.057	-0.050	0.121	0.473	0.318

Source: Data processing with SmartPLS

### Financial rewards has positive effect on career choices as accountants

According to original sample parameter coefficient value of 0.234, the T-statistic value of 2.280 larger than 1.96, and the P-Values of 0.012 which is less than 0.05 indicating that financial rewards has positive effect on career choices as accountants which means hypothesis is accepted.

### Professional recognition has positive effect on career choices as accountants

According to original sample parameter coefficient value of 0.354, T-statistical value of 3.310 larger than 1.96, and P-Values of 0.001 which is less than 0.05, indicating that professional recognition has positive effect on career choices as accountants which means hypothesis is accepted.

### Professional training has negative effect on career choices as accountants

According to original sample parameter coefficient value of 0.100, the T-statistical value of 0.830, that is less then 1.96, and P-Values of 0.204 which is more than 0.05, indicating that professional training have negative effect on career choices as accountants which means hypothesis is rejected.

### **Job market considerations has negative effect on choices as accountants**

According to original sample parameter coefficient value of 0.102, the T-statistical value of 1.703, that is less than 1.96, and P-Values of 0.142, which is more than 0.05, indicating that job market considerations have negative effect on career choices as accountants which means hypothesis is rejected.

### **Gender has negative effect on choices as accountants**

According to original sample parameter coefficient value of -0.057, the T-statistic value of 0.473, that is less than 1.96, and the P-Values of 0.318, which is more than 0.05, indicating that gender have negative effect on career choices as accountants which means hypothesis is rejected.

## **Discussion**

### **Financial Rewards Has Contribution on Career Choices as Accountants**

According to conclusion of the research indicate about financial awards has contribution on career choices as accountants. According to conclusion of questionnaires, students as respondents expect a salary, pension fund and salary increase in determining a career as accountant. In determining the career to be pursued a person expects a reward to meet the basic needs for clothing, food. Everyone wants a salary commensurate with their performance. The conclusion of this research are the same with the research by Cahyadi et al., (2019), Triono & Minarso (2018) and Yusran (2017) about financial awards has contribution on career choice as accountants. However, the conclusion of this research are different with the research of Shavira and Yuniarta (2020) which states that financial rewards don't have contribution on career choices as accountants.

### **Professional Recognition Has Contribution on Career Choices as Accountants**

According to conclusion of the research indicate about professional recognition has contribution on career choices as accountants. According to conclusion of questionnaires, students as respondents in determining careers choose careers that have opportunities, to develop, have recognition for achievements and need skills to achieve success. As an accountant, getting recognition or validation is needed. Recognition from people will be able to provide more opportunities to develop and expand their wings in the world of accountants. The conclusion of this research are the same with the research by Rusdiansyah & Ardini (2017), Yusran (2017) that professional recognition has contribution on career choice as accountants. However, the conclusion of this research are different with the research of Hutagalung and Setiana (2021) which states about professional recognition don't have contribution on career choices as accountants.

### **Professional Training Don't Have Contribution on Career Choices as Accountants**

According to conclusion of the research indicate about professional training don't have contribution on career choices as accountants. According to conclusion of questionnaires, most students do not need professional training in the form of training inside and outside the institute before working on career choices as accountant. Respondents in this research did not need professional training because many fresh graduates went straight to work without receiving any training, even though they didn't have special skills. The conclusion of this research are the same with research by Rusdiansyah and Ardini (2017) and Saputra (2018) that professional training don't have contribution on career choice as accountants. However, the conclusion of this research are different with research by Ari (2017), which states about professional training has contribution on career choices as accountants.

### **Job Market Considerations Don't Have Contribution on Career Choices as Accountants**

According to conclusion of the research indicate about job market considerations don't have contribution on career choices as accountants. According to conclusion of questionnaires, students as respondents didn't consider wanting to work in a field of work that has high job opportunities with open and easy-to-know access. Students as respondents in this research believe that the profession they will choose has a broad job market. Accounting students have the principle of always getting a job from the accounting field that has a high level of security and is easily accessible. Accounting students do not consider job opportunities with difficult and minimal access. The conclusion of this research are the same with the research by Sulistiyani and Fachriyah (2019) that job market considerations don't have



contribution on career choices as accountants. However, the conclusion of this research are different with the research by Hutagalung and Setiana (2021) which states about job market considerations has contribution on career choices as accountants.

### **Gender Don't Have Contribution on Career Choices as Accountants**

According to conclusion of the research indicate about gender don't have contribution on career choices as accountants. According to conclusion of questionnaires, students as respondents believed that gender differences between men and women didn't affect on career choices as accountants. Gender differences will not be a problem in determining careers, gender will only be a problem if there is an imbalance between the rights, obligations and opportunities of men and women. The conclusion of this research are the same with research by Suseno (2018) which states that gender has no contribution on career choices as accountants. However, the conclusion of this research are different with Saputra (2018) which states that gender has contribution on career choices as accountants.

### **CONCLUSION**

The purpose of this research to decide contribution of financial rewards, professional recognitions, professional training, job market considerations and gender in deciding to pursue public and non public accounting as a career. These factors are some of the most important factors in determining a career that will affect the future of students after graduating from college. Based on the questionnaire, most respondents chose to become public accountants compared to non public accountants. The conclusion expose that financial rewards, professional recognition have contribution on career choices as accountants. While the factors of professional training, job market considerations and gender do not have contribution on career choices as accountants. This research has been carried out as well as possible but there are still some obstacles in the research, namely licensing to distribute questionnaires among students of the accounting study program at the Universitas Negeri Jakarta and Universitas Pembangunan Nasional Veteran Jakarta, students who are less enthusiastic about filling out questionnaires.

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