

FACTORS AFFECTING ACCOUNTANT CAREER IN PUBLIC ACCOUNTING FIRM

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Abstract - *The purpose of this study is to determine the factors that affect the career of accountants in public accounting firms. The factors measured in this study used variables of financial rewards, professional training, professional recognition, social values, work environment, labor market considerations, gender roles, personality and self-motivation. This research uses a quantitative approach to causality. The data collection method is a questionnaire using a Likert scale. The population in this study were graduates of Accounting Study Programs at Higher Education Institutions in DKI Jakarta Province. The sample used in this study were 86 respondents using convenience sampling technique. The analytical tools used in this research are validity test, reliability test, normality test, multicollinearity test, heteroscedasticity test, F test, t test, and determination test with the help of SPSS version 26. The results of this study indicate that financial rewards, professional recognition, social values and self-motivation have a significant effect on accountants' careers in public accounting firms while professional training, work environment, labor market considerations, gender roles and personality have no effect on accountants' careers in public accounting firms.*

Keywords: *Financial Awards, Professional Training, Professional Recognition, Social Values, Work Environment, Labor Market Considerations, Gender Roles, Personality, Self-Motivation, Accountant Career in a Public Accounting Firm*

Abstrak—*Tujuan dari penelitian ini adalah untuk mengetahui faktor-faktor yang mempengaruhi karier akuntan di Kantor Akuntan Publik. Faktor-faktor yang diukur dalam penelitian ini menggunakan variabel penghargaan finansial, pelatihan profesional, pengakuan profesional, nilai-nilai sosial, lingkungan kerja, pertimbangan pasar kerja, peran gender, personalitas dan motivasi diri. Penelitian ini menggunakan pendekatan kuantitatif*

kausalitas. Metode pengumpulan data berupa kuesioner dengan menggunakan skala likert. Populasi dalam penelitian ini adalah lulusan mahasiswa Prodi Akuntansi pada Perguruan Tinggi di Provinsi DKI Jakarta. Sampel yang digunakan dalam penelitian ini sebanyak 86 responden dengan menggunakan teknik convenience sampling. Alat analisis yang digunakan dalam penelitian ini adalah uji validitas, uji reliabilitas, uji normalitas, uji multikolinearitas, uji heteroskedastisitas, uji F, uji t, dan uji determinasi dengan bantuan SPSS versi 26. Hasil penelitian ini menunjukkan bahwa penghargaan finansial, pengakuan profesional, nilai-nilai sosial dan motivasi diri berpengaruh signifikan terhadap karier akuntan di Kantor Akuntan Publik sementara pelatihan profesional, lingkungan kerja, pertimbangan pasar kerja, peran gender dan personalitas tidak berpengaruh terhadap karier akuntan di Kantor Akuntan Publik.

Kata Kunci: *Penghargaan Finansial, Pelatihan Profesional, Pengakuan Profesional, Nilai-Nilai Sosial, Lingkungan Kerja, Pertimbangan Pasar Kerja, Peran Gender, Personalitas, Motivasi Diri, Karier Akuntan di Kantor Akuntan Publik*

I. INTRODUCTION

Accountants are crucial in maintaining the integrity of the capital market so that truth and accuracy depend on the integrity and capability of the accountants. That way, the accountant profession in Indonesia also influences the capital market industry and plays a role in maintaining investor confidence in the stock market (Yadika, 2019). Every accountant must have a code of ethics and professional standards because accountants have an important role for sustainable development because a healthy and efficient state economy must fulfill the principles of transparency and accountability. As a professional, accountants must be independent because it affects the quality of output from the work of a financial profession and will affect economic decision making by service users from other parties. In addition, an accountant must also have other ethics, namely integrity. Integrity will generate reputation and achievement as well as build a brand to be recognized by stakeholders so that it determines how much the accountant deserves to be trusted by others.

Several careers in accounting include management accountants, teaching accountants, government accountants, and public accountants. Choosing a profession to become a public accountant should be the main career choice for accounting student graduates due to the increasing need for companies that need to be audited for financial statements. Globally, teaching accounting in tertiary institutions tends to direct accounting student graduates to work as public accountants. According to Dwitantiningrum (2019) Public accounting is a profession that provides services in the form of public accountants such as auditing services for historical financial information and other services related to finance, management and accounting that have obtained permission from the Minister of Finance of the Republic of Indonesia in accordance with statutory provisions. The main activity of the public accounting profession is to provide opinions or opinions on financial reports prepared by management. So the accountant profession is required to have expertise in the field of accounting and be able to act professionally according to the ethical professionalism of auditing (Jamain, 2018).

The increasing number and types of companies in Indonesia has led to the development and increase in the number of the public accounting profession. According to Jamain (2018), the potential for a career as a public accountant in Indonesia is very large because as many as 203 public accounting firms have been registered with the Financial Services Authority (OJK). However, the number of public accountants in Indonesia is still relatively small. According to CNN Indonesia (2019), the Indonesian Institute of Certified Public Accountants (IAPI) stated that Indonesia needs a large number of the public accounting profession. The general chairman of Tarkosunaryo revealed that based on data on corporate taxpayers, the number of companies in Indonesia that reported their Annual Tax Returns (SPT) was recorded as 700,000 companies, of which only 30,000 companies use external audits and only 4,000 have a Certified Public Accountant (CPA). This figure is much lower than in Thailand where there are 680,000 companies with 62,000 using public accountants and having CPAs of 12,000 people, even though the gross domestic product is only half that of Indonesia.

Within a year, the average accounting student graduates from various universities in Indonesia are around 35,000 people, but only 2,064 CPA certified accountants from IAPI (Antares, 2019). This is not in line with the growing needs of companies where companies require an audit of their financial statements, especially those intending to participate in tenders and Initial Public Offering (IPO). Even though with the CPA in the development of information technology, the competence of being an accountant can be measured in real terms, increasing personal capacity so that Indonesian accountants excel in the Asean Economic Community (MEA) and preparing competent accounting student graduates according to the Industrial Revolution 4.0 which demands human resources fluent in working with technology. The importance of developing Human Resources (HR) in facing the development of digital technology in order to be able to compete.

Tight competition results in companies having to improve performance and have clear goals so that the goal is achieved, namely optimizing the value of the company in the face of business competition, calculating profitability and managing the cost structure within the company, so the high value of the company reflects the welfare of the company owners (Nasution et al., 2019). The reason many accounting student graduates do not choose a career as a public accountant may be due to several factors such as the lack of knowledge of the public accounting profession, which means that the job of being a public accountant is full of challenges and risks, namely maintaining independence in auditing company financial statements, self-perception that they do not reach standards or meet the qualifications to become a public accountant, in other words, they are not sure of their abilities (Meiliana and Ramadhaniyah, 2019).

According to Susanti et al., (2019) in her research "Factors Affecting The Selection Of Student Career As A Public Accountant", it can be concluded that financial reward factors have a positive influence on student career choices as public accountants while professional training, professional recognition, value -social values, work environment, labor market considerations, personality, and self-motivation do not have a significant effect. Jayusman and Siregar (2019) in their research "The Effect of Financial Awards, and Job Market Considerations on Career Selection as Public Accountants for Accounting Students at the Muslim Nusantara Al-Washliyah University" it can be concluded that financial rewards have a significant positive effect on career choices as public accountants while market considerations work has no influence and is insignificant.

However, there are different views with the research of Asmoro et al., (2016) "Factors Affecting Accounting Students in Career Selection as Public Accountants" states that professional training factors have a significant influence on the career choice of accounting students to become public accountants while salary factors, Professional recognition, work environment, social values, labor market considerations and personality do not have a significant effect. This theory is also supported by the results of research conducted by Januarti and Chariri (2019) "Career Selection for Public Accountants with Expectancy Theory" states that career selection is viewed from professional training factors that have a positive effect on career choices as public accountants for accounting

students while value factors -social, financial and work environment values do not have a significant effect on career choice as a public accountant.

Judging from the description of the research background above, the phenomenon that occurs and can be identified in this study is that many accounting student graduates are not balanced with the number of public accountants in Indonesia who are still lacking or minimal even though the opportunity to become a public accounting profession is wide open but it turns out to be less attractive by young people or fresh graduates from accounting students. This study will analyze or examine the influence of driving factors that are thought to influence career choice as a public accountant, namely financial rewards, professional training, professional recognition, social values, work environment, labor market considerations, gender roles, personality, and self-motivation. Based on this background, the authors conducted research and took the title in writing this study regarding "FACTORS AFFECTING ACCOUNTANT CAREER IN PUBLIC ACCOUNTING FIRM".

II. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Motivation Theory

According to Moorhead and Griffin (2013: 86), motivation is a series of forces that cause people to behave in certain ways. Motivation is the key to a successful organization with a strong way to maintain continuity in the organization and to help it survive. Motivation provides appropriate guidance or direction, resources, and rewards to inspire and motivates a person to work as desired (Pamela and Oloko, 2015 in Arif et al., 2020).

Expectation Motivation Theory

The concept of choosing a profession as a public accountant is related to the theory of motivation, namely the theory of expectations or expectations (Expectancy Theory). Victor Vroom is generally credited with being the first to apply this theory of motivation to the workplace. This theory seeks to determine how individuals choose between alternative behaviors. The rationale for the expectation theory states that people are motivated by how much they want something and the possibility that they perceive to get it (Moorhead and Griffin, 2013: 102). Expectation theory is the most complex model of employee motivation in organizations. The key components of the expectation theory (Moorhead and Griffin, 2013: 102-104) are business expectations to performance, performance expectations to results and outcomes, each of which has a related valence. These components interact with effort, environment, and the ability to determine an individual's performance. The basic expectations framework states that three conditions must be met before motivated behavior occurs.

Maslow's Hierarchy of Needs Theory

Needs are all things that are needed or wanted by an individual (Moorhead and Griffin, 2013: 87). Motivated behavior usually starts when a person has one or more needs. Humans are motivated by deficiency in one or more of the most important needs or categories of needs. One of the influential theories in motivation theory is Maslow's Hierarchy of Needs Theory. The hierarchy of needs developed by the psychologist Abraham Maslow in the 1940s, is the best known theory of needs. Maslow stated that these needs are organized in a hierarchy of interests with the most basic needs at the bottom of the hierarchy. Maslow's hierarchy of needs consists of five basic needs categories (Moorhead and Griffin, 2013: 90-92) as follows:

1. Physiological needs
 The most basic needs in this hierarchy of needs include the need for food, air, and all basic necessities.
2. Security needs
 The second level is those that offer safety and security, such as adequate housing and clothing; freedom from worry and anxiety.

3. Togetherness needs
The third level in the hierarchy is primarily social. Examples include the need for love and affection and the need to be accepted by peers.
4. Needs appreciation
This fourth level actually includes two slightly different types of needs, namely the need for a positive self-image and self-esteem and the need to be respected by others.
5. Self-actualization needs
The top level in this hierarchy involves a person realizing his full potential and becoming all that he is capable of being.

Planned Behavior Theory

The theory of planned behavior predicts a person's intention to engage in a behavior at a certain time and place. It argues that individual behavior is driven by behavioral intention, where behavioral intention is a function of the following determinants: individual attitudes toward behavior, subjective norms and perceived behavioral control (Ajzen, 1991 in Laksmi and Al Hafis, 2019). According to Ajzen (1991) in Laksmi and Al Hafis (2019), a person's intention to behave is influenced by three factors:

1. The first factor is attitude toward behavior. This attitude refers to the degree to which a person has a favorable (positive) evaluation or an unfavorable (negative) evaluation of a behavior which means whether the action causes a negative or positive response.
2. The second factor is subjective norms, which are social pressures that are felt to do or not do certain behaviors. Subjective norms are normative beliefs that relate to a person's perception of how important other people should motivate that person to take certain actions. In other words, people will make sure that their actions don't violate the norm.
3. The third factor is perceived behavior control. This perceived behavioral control refers to the perceived ease or difficulty in behavior and is assumed to reflect past experiences and anticipate obstacles.

Accountant Career in Public Accounting Firm

A public accountant works for a public accounting firm that performs auditing, tax, consulting, and accounting services for other businesses, organizations or individuals (Wen et al., 2018). The job of a public accountant is aimed at meeting the needs of internal and external parties in the company such as creditors, investors, government agencies and the public who request services at a public accounting firm.

Financial Awards

Salary is a direct financial payment; Employee compensation includes all forms of payment provided to employees and arises from their working relationship (Dessler, 2015: 417). Someone who works is not just fulfilling economic needs, but the basic reason why someone works is only for economic reasons.

Professional Training

Professional training is training given before starting work. The purpose of this professional training is to help achieve and develop themselves, help deal with stress and pressure in the work environment, increase job satisfaction, help eliminate fear with new tasks (Vetizhal, 2004 in Wijaya, 2018).

Professional Recognition

Professional recognition is a non-financial award that is related to recognition of achievement (Ambari and Ramantha, 2017). Non-money rewards such as recognition from the institutions they work for are increasingly playing an important role in compensation because these things are cost effective and improve performance (Dessler, 2015: 454).

Social Values

Social values are the qualities of behavior, thoughts and character that are considered good and right by society, desired results, and can be imitated by others. Social values are recognized when they are in accordance with the values that exist in society, are general in nature and have a broad scope. Social values are also related to one's independence in acting and become the basis for one's consideration in choosing or determining attitudes and making decisions (Mariantha, 2019).

Work Environment

The work environment is something that is around workers and that affects them in carrying out their assigned tasks (Nitisemito, 2000: 25 in Espa et al., 2016). In general, the work environment is the social, psychological, and physical life in the company that affects workers in carrying out their duties. Human life is inseparable from various conditions in the surrounding environment, between humans and the environment there is a very close relationship.

Labor Market Considerations

Labor market considerations can be interpreted as having input about the overall activity of behaviors that bring job seekers together with job vacancies so that it makes it easy for employers and job seekers to connect with each other (Laka et al., 2019).

Gender Roles

Gender is the division of roles, positions and duties between men and women determined by society based on the characteristics of men and women who are deemed appropriate according to the norms, customs, beliefs or habits of society (Saputra, 2018). In sociology, gender is not only about gender but also social roles and identities in society (Suseno, 2018).

Personality

The basic categories of individual differences include personality, attitudes, perceptions and creativity. Personality is a series of relatively stable psychological attributes that distinguish one person from another (Moorhead and Griffin, 2013: 63). In fact, both biological and environmental factors play an important role in determining personality.

Self-Motivation

Motivation is a series of forces that cause people to engage in a behavior, not some other behavior (Moorhead and Griffin, 2013: 86). Self-motivation can also be called internal motivation (Susanti et al., 2019). The motivation of each individual is different from one another because the situation and condition of each individual is also different.

Conceptual Framework

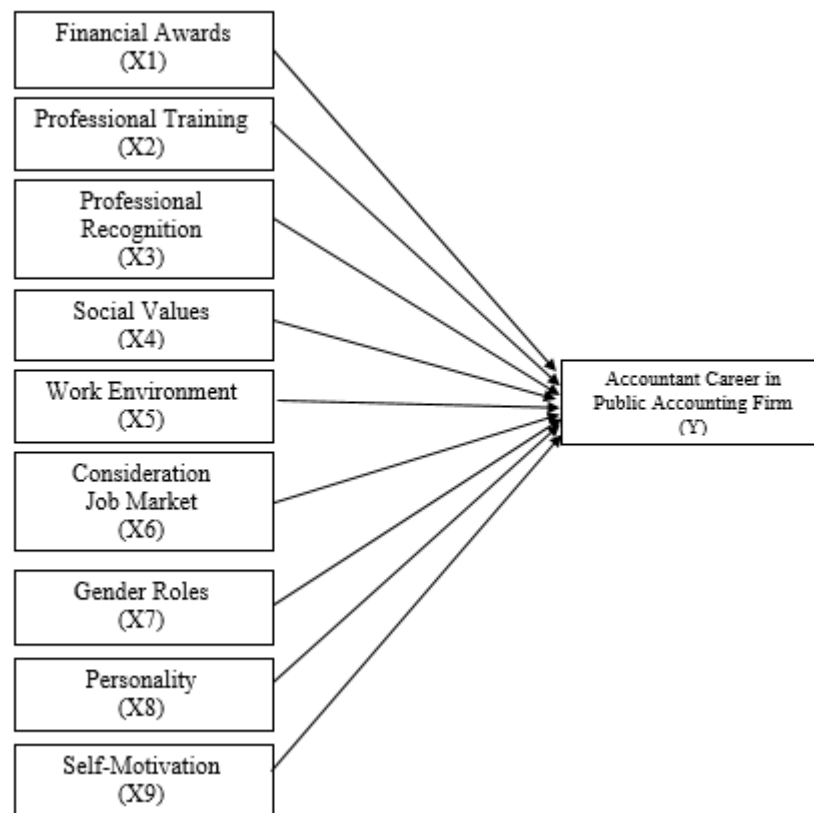


Figure 1. Conceptual Framework

Hypothesis Development

Financial Awards

The profession as a public accountant is a profession that has an erratic but relatively high income or a response to being a public accountant can produce salaries above the standard compared to other professions. This means that the high income offered results in greater and higher interest in accounting student graduates to choose this profession (Dary and Ilyas, 2017; Laka et al., 2019; Aini and Mustikawati, 2017; Dewi and Kresnandra, 2019; Senjari et al. ., 2016). The relationship between the theoretical basis and the variable of financial rewards on accountant careers at KAP is found in Maslow's hierarchy of needs theory, namely physiological needs where a person needs adequate food, drink and salary to satisfy the level of basic needs. Based on the explanation above, the hypothesis is as follows:

H1: Financial rewards affect accountant careers in public accounting firms.

Professional Training

Graduates of accounting students who choose the profession as public accountants have the view that the importance of job training is due to the demands of being a public accountant, namely being able to carry out audit work well not only from formal education but also to be supported by practical experience in the field with adequate working hours (Dewi and Kresnandra , 2019; Iswahyuni, 2018). The relationship between the theoretical basis and the variable professional training on accountant careers at KAP is found in Maslow's hierarchy of needs theory, namely the need for self-actualization where a person needs to develop. This need includes the need to fulfill

one's existence by maximizing one's abilities and potential. Based on the explanation above, the hypothesis is as follows:

H2: Professional training affects accountant careers in public accounting firms.

Professional Recognition

A person who chooses a career as a public accountant considers that the career he chooses can provide recognition from the public if he has certain achievements and skills that achieve success (Jaya et al., 2018). This shows that in career selection, accounting student graduates do not only expect awards in the form of finance but also want to get recognition for their achievements. The relationship between the theoretical basis and the variable professional recognition of the accountant's career at KAP is found in Maslow's hierarchy of needs theory, namely the need for appreciation where someone needs appreciation for the work he has done. Based on the explanation above, the hypothesis is as follows:

H3: Professional recognition affects accountant careers in public accounting firms.

Social Values

Viewed from the public's point of view, there is a positive view of the public accounting profession because it is trusted in its credibility in providing services to service users and adhering to a code of ethics in their work so that it has high value (Laka et al., 2019). That way, the more social values that are applied to the work environment who work as public accountants, it will encourage accounting student graduates in the career choice. The relationship between the theoretical basis and the variable of social values on the accountant's career in KAP is found in the theory of planned behavior, namely attitudes towards behavior where before taking any action a person usually first assesses whether the action he will take is profitable or not. Based on the explanation above, the hypothesis is as follows:

H4: Social values affect accountant careers in public accounting firms.

Work Environment

One of the factors that affect productivity as a public accountant is the work environment (Ambari and Ramantha, 2017; Jamain, 2018). Competitive accounting student graduates tend to want to have challenging jobs because they will be more satisfied when they are able to complete these challenges. Therefore, the work environment affects the interest of accounting student graduates to become public accountants. The relationship between the theoretical basis and work environment variables on the accountant's career in KAP is found in the theory of planned behavior where when someone wants to take action, they will first assess whether the action is done for their own benefit or not. Based on the explanation above, the hypothesis is as follows:

H5: The work environment affects the accountant's career in public accounting firms.

Labor Market Considerations

Graduates of accounting students have the opportunity to have a lot of information about job vacancies as public accountants from universities or colleges, electronic media, friends and even parents. Labor market considerations become a person's consideration in choosing a career as a public accountant because jobs that are easily accessible are usually more in demand (Jaya et al., 2018; Arismutia, 2017). The relationship between the theoretical basis and the variable of job market considerations on accountant careers at KAP is found in Maslow's hierarchy of needs theory, namely security needs where security needs in organizations can be satisfied with things such as job continuity. Based on the explanation above, the hypothesis is as follows:

H6: Labor market considerations affect accountant careers in public accounting firms.

Gender Roles

In the era after Kartini, women are more considered to have a role and are able to work in all aspects of life, including in choosing a profession or career that they choose (Hapsoro and Hendrik, 2018). In the accounting field, a woman can pursue various available accounting professions such as public accounting. The relationship between the theoretical basis and the gender role variable on the accountant's career in public accounting firms is found in the theory of planned behavior where subjective norms are defined as individual perceptions of people who are important for individuals to think about their thinking. Based on the explanation above, the hypothesis is as follows:

H7: Gender roles affect accountant careers in public accounting firms.

Personality

A graduate of an accounting student who has a high personality or a better personality will consider that the public accounting profession is the right profession for him because they will easily adjust to their work environment and try to work as well as possible (Laka et al., 2019). The relationship between the theoretical basis and the personality variable on the accountant's career in KAP is found in the theory of planned behavior where the theory explains that before taking an action, a person will look to the past to anticipate obstacles and problems. Based on the explanation above, the hypothesis is as follows:

H8: Personality affects accountant careers in public accounting firms.

Self-Motivation

Motivation can generate behavior and direct it to the appropriate goal. Therefore, career choice by accounting student graduates is determined by this motivation or motivation which will then encourage each individual to choose a career as a public accountant (Talamaosandi and Wirakusuma, 2017). The relationship between the theoretical basis and the self-motivation variable on the accountant's career at KAP is found in the theory of expectation motivation where someone will be motivated to run a high level of business if they believe that the effort will lead to a better performance. Based on the explanation above, the hypothesis is as follows:

H9: Self-motivation affects accountant careers in public accounting firms.

III. RESEARCH METHODS

Research Strategy

The research strategy used in this research is quantitative causality with the survey method because survey research measures the value of several variables, tests several hypotheses about the behavior, experience and characteristics of an object (Sugiyono, 2018). In this type of research, using a quantitative causality strategy is intended to determine the influence of factors that affect accountants' careers in KAP.

Population and Sample

In this study, the general population who will be the object of research are graduates of the Accounting Study Program at Higher Education in DKI Jakarta Province. In saving time and money, researchers do not study all populations, so not all accounting student graduates become the object of this research. The sampling method in this study is non-probability sampling, which means that sampling is not carried out randomly. The sampling technique uses convenience sampling, which is the collection of information from samples that are easy to contact, easy to measure, cooperative and willing to provide information (Sugiyono, 2017). The sample in this study were 86 graduates of Accounting Study Program students from 12 universities in DKI Jakarta Province.

Data and Data Collection Methods

The data collection technique in this research is a questionnaire. The questionnaire is a data collection technique that is carried out by giving a set of questions or written statements to the respondent to answer (Sugiyono, 2018). The questionnaire was distributed to all respondents online via the google form application. In addition to questionnaires, data collection is taken from secondary data which supports primary data needs such as books, journals from previous research by studying theories in order to obtain an adequate theoretical basis for discussion and accessing data on websites and internet sites accurate with regard to financial reward factors, professional training, professional recognition, social values, work environment, labor market considerations, gender roles, personality and self-motivation towards accountant careers at KAP.

Operationalization of Variables

Dependent Variable (Y)

In this study, the dependent / dependent variable is the accountant's career at KAP, which is the accounting profession, among others, being a public accountant in providing professional audit services to clients. This variable is measured by 3 statement items using a Likert-type ordinal scale with a scale of 1 (Strongly Disagree) to 4 (Strongly Agree).

Independent Variable (X)

In this study, the independent / independent variables are the factors that affect the career of accountants at KAP which consist of Financial Awards, Professional Training, Professional Recognition, Social Values, Work Environment, Labor Market Considerations, Gender Roles, Personalities and Self-Motivation. . Each of these variables is measured by 3 statement items using a Likert-type ordinal scale with a scale of 1 (Strongly Disagree) to 4 (Strongly Agree).

Data Analysis Methods

The method of data analysis was carried out using the help of the SPSS version 26 program. Data are presented in the form of tables and figures. The analytical tool used in testing in this study is to use:

1. Instrument test / data quality test consisting of validity and reliability tests;
2. The classical assumption test which consists of normality test, multicollinearity test, and heteroscedasticity test;
3. Hypothesis testing consisting of determination test, t test and F test.

Data Quality Test

This test aims at absolute requirements to obtain valid and reliable research results. This instrument test consists of a validity test and a reliability test.

Validity Test

The validity test is used to measure whether a questionnaire is valid or not (Dewayani et al., 2017). The validity test was carried out with the formula used is the Karl Pearson Product Moment Correlation with a significant level of 0.05. If $r_{count} > r_{table}$ then the question or statement is valid and if $r_{count} < r_{table}$ then the question or statement is invalid.

Reliability Test

Reliability test is a measuring tool for measuring a questionnaire which is an indicator of a variable (Juliansah and Suryaputri, 2016). In this study, the reliability test used the Cronbach Alpha

coefficient reliability test. The research instrument is said to be reliable if the reliability coefficient is > 0.6 and it is said to be unreliable if the reliability coefficient is < 0.6 .

Classic Assumption Test

This classical assumption test aims to determine and test the feasibility of the regression model used in this study. Testing is carried out to avoid or reduce bias on the research obtained. The classic assumption test in this study includes the normality test, multicollinearity test and heteroscedasticity test.

Normality Test

The normality test aims to test whether the regression model, the dependent variable and the independent variable have a contribution or not. The regression model is very good that is normally distributed. The normality test used the Kolmogorov-Smirnov (K-S) test statistical test to test the normality of data with a significant level of 5%. The normality test is carried out using decision-making criteria :

1. If the Kolmogorov-Smirnov p value is > 0.05 , it can be concluded that the data is normally distributed or if the significant probability value of the Kolmogorov-Smirnov Test is greater than 5%, the data is normally distributed.
2. If the Kolmogorov-Smirnov p value < 0.05 , it can be concluded that the data is not normally distributed.

Multicollinearity Test

The multicollinearity test can be assessed from the Variance Inflation Factor (VIF) and Tolerance Value. This test is conducted to determine the correlation between the independent variables used in the study. Multicollinearity test was carried out with decision making criteria :

1. The permissible VIF value is 10, if the VIF value is > 10 then it is said that there is multicollinearity and if the VIF value is < 10 then it is said that there is no multicollinearity.
2. Meanwhile, if tolerance < 0.10 indicates multicollinearity and if tolerance > 0.10 , multicollinearity does not occur.

Heteroscedasticity Test

Heteroscedasticity test is a test to determine whether in the regression model there is an inequality of variance from the residuals of one observation to another. The decision making criterion is if the significant value of the independent variable is greater than 0.05, the regression model does not occur heteroscedasticity. A good regression model is one that contains a homoscedasticity situation and is carried out with the Glejser test by regressing the absolute residual value on the independent variable (Ghozali 2011: 139 in Murdiawati, 2020; Fitriyani et al., 2018).

Hypothesis Testing

Statistically, the accuracy of the sample regression function in estimating actual can be measured from the coefficient of determination, the t statistical value and the F statistical value with the results of a statistical calculation called significant if the statistical test value is in a critical area (H_0 is rejected and H_a is accepted) whereas if the test value is statistics are in areas where H_0 is accepted and H_a is rejected, it is said to be insignificant (Chandra and Arpan, 2017).

Determination Test (R^2)

This test is carried out to find out how much the ability or variable attachments to the independent (independent) variables, namely financial rewards, professional training, professional recognition, social values, work environment, labor market considerations, gender roles, personality, and self-motivation in explaining variables. dependent (dependent), namely the career of an accountant in KAP. The results of the calculation of R^2 as a whole are used to measure the best accuracy of multiple linear regression analysis, namely:

1. If R^2 approaches 1 (one), it can be said that the stronger the model is in explaining the variation of the independent variables on the dependent variable.
2. If R^2 approaches 0 (zero), it can be said that the weaker the variation of the independent variables in explaining the dependent variable.

Significant Test for Individual Parameters (t Statistical Test)

The t test or partial significance test is used to test how the influence of each independent variable individually on the dependent variable can be seen whether to reject or accept the hypothesis. This analysis is used to examine the partial effect of financial rewards (X_1), professional training (X_2), professional recognition (X_3), social values (X_4), work environment (X_5), labor market considerations (X_6), gender roles. (X_7), personality (X_8), and self-motivation (X_9) on the dependent variable, namely the career of an accountant at KAP (Y). Testing criteria:

1. If the probability of error rate $<5\%$ or t count $>$ t table, it means that H_0 is rejected and H_a is accepted, then the independent variable partially affects the dependent variable.
2. If the probability of error rate $> 5\%$ or t count $<$ t table, it is not significant, meaning that H_0 is accepted and H_a is rejected, then the dependent variable partially has no effect on the dependent variable.

Simultaneous Significance Test (Test Statistic F)

The F statistical test basically shows or finds out whether the coefficient between all the independent variables included in the model has a real or not simultaneous or simultaneous effect on the dependent variable. This analysis is used to examine the simultaneous influence of financial rewards (X_1), professional training (X_2), professional recognition (X_3), social values (X_4), work environment (X_5), labor market considerations (X_6), gender roles. (X_7), personality (X_8), and self-motivation (X_9) on the dependent variable, namely the career of an accountant at KAP (Y). Testing criteria:

1. If the probability of error rate $<5\%$ or F count $>$ F table, it means that H_0 is rejected and H_a is accepted, then the independent variable simultaneously affects the dependent variable.
2. If the probability of error rate $> 5\%$ or F count $<$ F table then it is not significant, meaning that H_0 is accepted and H_a is rejected, then the independent variable simultaneously has no effect on the dependent variable.

IV. RESULTS

Research Time

Data collection in this study was carried out by distributing questionnaires online through the google form application to respondents from June 29, 2020 to August 4, 2020. After all the data was collected, the data was processed and then analyzed using the help of the SPSS version 26 computer program.

Respondent Description

The questionnaires obtained were 140 questionnaires and only 86 were used by researchers because of the suitability and completeness of the data that researchers could use to process and analyze in the study. From table 1 shows the number of questionnaires that can be collected since the questionnaire was distributed online via google form which then the data is recapitulated and presented consisting of the origin of the college and the number of graduates from the Accounting Study Program who filled out the questionnaire.

Table 1: Questionnaire Distribution Data

No	Name of College	Number of Graduates of Accounting Study Program who Fill Out the Questionnaire
1	Bina Sarana Informatika	8
2	Kalbis Institute	2
3	Perbanas Institute	2
4	STIE Kusuma Negara	1
5	STIE Rawamangun	26
6	STIE Trisakti	9
7	STIE Y.A.I	3
8	Universitas Atmajaya	12
9	Universitas Bakrie	2
10	Universitas Gunadarma	14
11	Universitas Kristen Indonesia	1
12	Universitas Trisakti	6
Total questionnaires that can be processed		86

Source: Processed data (2020)

Respondent Characteristics

Based on table 2 below shows that respondents based on gender show that most of them are female, as many as 67 people (77.9%) and male gender as many as 19 people (22.1%). Table 2 also shows that respondents based on higher education showed that most of them came from high schools, namely 40 people (46.5%), universities as many as 39 people (45.3%), academies as many as 4 people (4.7%) and institute as many as 3 people (3.5%). The majority of respondents with a bachelor's degree program (S1) were 74 people (86.0%), 11 people with D1 - D4 program levels (12.8%) and 1 person with a Strata 2 (S2) program level (1, 2%).

Table 2: Respondent Characteristics

Gender	Total	Percentage
Male	19	22,1 %
Female	67	77,9 %
Total	86	100 %
College	Total	Percentage
Academy	4	4,7 %
Institute	3	3,5 %

High School	40	46,5 %
University	39	45,3 %
Total	86	100 %
Program Level	Total	Percentage
D1-D4	11	12,8 %
S1	74	86 %
S2	1	1,2 %
Total	86	100 %

Source: SPSS output (data processed, 2020)

Validity Test Results

The results of the validity test of the variable financial rewards (X1), professional training (X2), professional recognition (X3), social values (X4), work environment (X5), labor market considerations (X6), gender roles (X7), personality (X8), and self-motivation (X9) on the accountant's career at KAP (Y) obtained p value <0.05 so that the statement items can be used in research analysis.

Reliability Test Results

The results of the reliability test of statements regarding the variable financial rewards (0.675), professional training (0.733), professional recognition (0.644), social values (0.633), work environment (0.641), labor market considerations (0.649), gender roles (0.900), personality (0.610), self-motivation (0.696) and accountant career at KAP (0.688) so that all variables have a Cronbach's Alpha value > 0.60 so that they are declared reliable.

Classical Assumption Test Results

Normality Test Results

Based on table 3 below states that all variables from Kolmogorov-Smirnov > 0.05 which can be seen in the Asymp Sig (2-tailed), namely 0.156. From these results it can be said that the data is normally distributed.

Table 3: Kolmogorov-Smirnov (K-S) Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		86
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,97758669
	Absolute	,087
Most Extreme Differences	Positive	,087
	Negative	-,086
Test Statistic		,087
Asymp. Sig. (2-tailed)		,156 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: SPSS output (data processed, 2020)

Multicollinearity Test Results

Based on the results of table 4 below, it shows that the financial reward variable has a VIF value of 1.639, the professional training variable has a VIF value of 1.674, the professional recognition variable has a VIF value of 1.712, the social values variable has a VIF value of 1.824, the work environment variable has The VIF value is 1.631, the market consideration variable has a VIF value of 1.603, the gender role variable has a VIF value of 1.305, the personality variable has a VIF value of 1.620 and the self-motivation variable has a VIF value of 1.564. The table below shows that the nine variables have a tolerance value above 0.10 so it can be concluded that all the variables used in this study do not occur multicollinearity in the regression model.

Table 4: Multicollinearity Test Results

Coefficients ^a		
Model	Collinearity Statistics	
	Tolerance	VIF
1		
Financial Awards (X ₁)	,610	1,639
Professional Training (X ₂)	,597	1,674
Professional Recogniti (X ₃)	,584	1,712
Social Values (X ₄)	,548	1,824
Work Environment (X ₅)	,613	1,631
Consideration Job Market (X ₆)	,624	1,603
Gender Roles (X ₇)	,767	1,305
Personality (X ₈)	,617	1,620
Self-Motivation (X ₉)	,639	1,564

a. Dependent Variable: Accountant Career in KAP

Source: SPSS output (data processed, 2020)

Heteroscedasticity Test Results

Based on table 5 below, it shows that all variables in this study have a Sig > 0.05 so that it can be stated that there is no heteroscedasticity problem in the variables of financial rewards (X₁), professional training (X₂), professional recognition (X₃), social values (X₄), work environment (X₅), labor market considerations (X₆), gender roles (X₇), personality (X₈) and self-motivation (X₉) on accountant careers in KAP (Y).

Table 5: Heteroscedasticity Test Results - Glejser

Coefficients ^a					
Model		Unstandardized		Standardized	Sig.
		Coefficients		Coefficients	
		B	Std. Error	Beta	
1	(Constant)	,646	,762		,849
	PF	-,137	,079	-,241	,087
	PP	-,008	,060	-,018	,899
	PPL	,074	,074	,144	,316

NNS	-,095	,083	-,169	-1,147	,255
LK	,048	,065	,103	,740	,462
PPK	,058	,065	,123	,895	,374
PG	,006	,038	,019	,154	,878
P	-,028	,074	-,053	-,384	,702
MD	,080	,061	,179	1,317	,192

a. Dependent Variable: Abs_Res

Source: SPSS output (data processed, 2020)

Determination Test Results (R²)

In table 6 the summary of the model below shows that the Adjusted R-Square value is 0.418 or 41.8%. This result means that the variables of financial rewards (X1), professional training (X2), professional recognition (X3), social values (X4), work environment (X5), labor market considerations (X6), gender roles (X7), personality (X8) and self-motivation (X9) affected the accountant's career in KAP (Y) by 41.8% while 0.582 or 58.2% was explained by other variables not examined.

Table 6: Determination Test Results (R²)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,693 ^a	,480	,418	1,034

Source: SPSS output (data processed, 2020)

Significant Test Results for Individual Parameters (t Statistical Test)

Table 7: Partial Test Result (t test)

Coefficients ^a						
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Conclusion
	B	Std. Error	Beta			
1 (Constant)	1,086	1,178		,922	,359	
Financial Awards (X ₁)	,263	,122	,227	2,143	,035	Hypothesis accepted
Professional Training (X ₂)	-,011	,093	-,013	-,118	,907	The hypothesis is rejected
Professional Recognition (X ₃)	,323	,114	,308	2,841	,006	Hypothesis accepted
Social Values (X ₄)	,326	,128	,285	2,550	,013	Hypothesis accepted
Work Environment (X ₅)	-,002	,100	-,002	-,016	,987	The hypothesis is rejected
Consideration Job Market (X ₆)	,161	,100	,169	1,609	,112	The hypothesis is rejected

Gender Roles (X ₇)	-,035	,058	-,057	-,605	,547	The hypothesis is rejected
Personality (X ₈)	,085	,114	,079	,748	,457	The hypothesis is rejected
Self-Motivation (X ₉)	-,189	,094	-,209	-2,017	,047	Hypothesis accepted

a. Dependent Variable: Total_Y

Source: SPSS output (data processed, 2020)

Simultaneous Significant Test Results (Test Statistic F)

Based on table 8 below, it is known that the fcount is 7,782 with a significance of 0,000 and the value of the table is 2.01 with a significant level of 0.05. This proves that $f_{count} > f_{table}$ is $7,782 > 2,01$ and $0,000 < 0,05$. Thus, it shows that there is a simultaneous influence between financial rewards (X1), professional training (X2), professional recognition (X3), social values (X4), work environment (X5), labor market considerations (X6), role gender (X7), personality (X8) and self-motivation (X9) on accountant careers at KAP (Y).

Table 8: Simultaneous Test Results (Test F)

ANOVA ^a						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	74,861	9	8,318	7,782	,000 ^b
	Residual	81,232	76	1,069		
	Total	156,093	85			

Source: SPSS output (data processed, 2020)

Interpretation of Research Results

The Influence of Financial Awards on Accountant Careers in KAP

The variable of financial rewards shows that financial rewards have a positive and significant effect on accountants' careers at KAP. The results of hypothesis testing show that the tcount is 2.143, the tcount is greater than the t table ($2.143 > 1.991673$). With a significant probability of 0.035 less than 0.05 ($0.035 < 0.05$). The results of this study are in line with research conducted by Dewi and Kresnandra (2019); Lutfiyah et al., (2019); Jayusman and Siregar (2019); Laksmi and Al Hafis (2019); Murdiawati (2020); Febriyanti (2019); Susanti et al., (2019) who show that financial rewards have an effect on accountants' careers in KAP.

This shows that in choosing a career as a public accountant, accounting student graduates consider financial rewards as the main basis for a person working to make ends meet. The profession as a public accountant is a profession that has an erratic but relatively high income or a response to being a public accountant can produce salaries above the standard compared to other professions. This means that the high income offered results in greater and higher interest in accounting student graduates to choose a profession as a public accountant.

The Influence of Professional Training on Accountant Careers in KAP

The professional training variable shows that professional training has no effect on the accountant's career in KAP. The results of hypothesis testing show that the t-count value is smaller

than the t-table ($-0.118 < 1.991673$). With a significant probability of 0.907, it is greater than 0.05 ($0.907 > 0.05$). The results of this study are in line with research conducted by Handayani et al., (2017); Saputra (2018); Susanti et al., (2019) who show that professional training has no effect on accountants' careers in KAP.

This shows that in choosing a career as a public accountant, professional training is not considered by graduate accounting students. This means that professional training is not really needed in making career choices, where many accounting students or fresh graduates can start jobs even though they do not have special skills. They consider that professional training can be obtained from various parties, not only from public accounting firms so that professional training does not encourage accounting students to choose careers as public accountants.

The Influence of Professional Recognition on Accountant Careers in KAP

The professional recognition variable shows that professional recognition has a positive and significant effect on accountants' careers at KAP. The results of hypothesis testing show that the value of t is greater than t table, namely ($2.841 > 1.991673$). With a significant probability of 0.006 smaller than 0.05 ($0.006 < 0.05$). The results of this study are in line with research conducted by Laka et al., (2019); Laksmi and Al Hafis (2019); Murdiawati (2020); Febriyanti (2019), which shows that professional recognition has an effect on accountant careers in KAP.

This shows that in choosing a career as a public accountant, accounting student graduates consider professional recognition because they do not only expect financial rewards but also want to get recognition for their achievements. A person getting an award in the form of recognition from the workplace can result in that person's motivation to do that job. A person needs appreciation for the work he has done. The need for this appreciation is the need for a positive self-image and self-esteem and the need to be respected by others in the form of professional recognition. This means that the increasing professional recognition offered results in greater and higher interest in accounting students to choose a profession as a public accountant.

The Influence of Social Values on Accountant Careers in KAP

The social values variable shows that social values have a positive and significant effect on accountants' careers at KAP. The results of hypothesis testing show that the value of t is greater than t table, namely ($2.550 > 1.991673$). With a significant probability of 0.013 less than 0.05 ($0.013 < 0.05$). The results of this study are in line with research conducted by Murdiawati (2020); Triono and Minarso (2018); Laka et al., (2019) who show that social values affect the career of accountants in KAP.

This shows that in choosing a career as a public accountant, accounting student graduates consider social values because the profession as a public accountant is considered to have high values and a sense of prestige in the eyes of the community so that it tends to be more desirable. Graduates of accounting students view that duties in public accounting are more often interacting with clients or external parties. That way public accountants can add colleagues / friends and can increase their knowledge outside the accounting field because of the interactions they make while working not only with fellow accountants, but also with professional experts in other fields. This means that high social values result in greater and higher interest in accounting students to choose a profession as a public accountant.

The Influence of Work Environment on Accountant Career in KAP

The work environment variable shows that the work environment has no effect on the accountant's career in KAP. The results of hypothesis testing show that the t-count value

is smaller than the t-table ($-0.016 < 1.991673$). With a significant probability of 0.987 which is greater than 0.05 ($0.987 > 0.05$). The results of this study are in line with the research conducted by Laksmi and Al Hafis (2019); Susanti et al., (2019); Januarti and Chariri (2019) who show that the work environment has no effect on accountant careers at KAP.

This shows that in choosing a career as a public accountant, the work environment is not considered by accounting student graduates. This means that they consider that the public accounting work environment demands long overtime hours and there is also high pressure from the public about the accounting profession which must comply with a code of ethics. If there is more pressure in a work environment as a public accountant, it will reduce the level of interest of accounting students in choosing careers as public accountants.

The Influence of Job Market Considerations on Accountant Careers in KAP

The variable of labor market considerations shows that labor market considerations have no effect on the career of accountants in KAP. The results of hypothesis testing show that the t-count value is smaller than the t-table ($1.609 < 1.991673$). With a significant probability of 0.112 greater than 0.05 ($0.112 > 0.05$). The results of this study are in line with research conducted by Laka et al., (2019); Jayusman and Siregar (2019); Susanti et al., (2019) who show that labor market considerations have no effect on accountants' careers in KAP.

This shows that in choosing a career as a public accountant, job market considerations are not taken into account by accounting student graduates. This means that job market considerations are not a reason for them to choose careers as public accountants. They consider that even though the number of vacancies available is large, in fact there are many public accountants who have changed KAP or changed professions due to attractive financial offers from other parties. In terms of job security is not guaranteed, the profession of public accounting is not a safe and easy profession to work if a public accountant makes a mistake in the auditing process, an auditor can get the threat of criminal sanctions or sanctions revocation of licenses. So graduates of accounting students consider that before choosing a career as a public accountant they should really consider the place where they work rather than the availability of good job vacancies but are depressed by the reality they have to experience in the world of work.

The Influence of Gender Roles on Accountant Careers in KAP

The gender role variable shows that gender roles have no effect on the career of accountants in KAP. The results of hypothesis testing show that the t-count value is smaller than the t-table ($-0.605 < 1.991673$). With a significant probability of 0.547 greater than 0.05 ($0.547 > 0.05$). The results of this study are in line with research conducted by Wahyuni et al., (2019); Suseno (2018); Hapsoro and Hendrik (2018) who show that gender roles have no effect on accountants' careers in KAP. This shows that in choosing a career as a public accountant, gender roles are not considered by accounting student graduates.

This means that in relation to the mastery of a science, especially the public accounting profession, professionally is not directly related to gender but is closely related to any rules that apply to that profession. Both men and women are subject to the same rules in their profession regardless of a person's gender differences. Or if it is viewed from the role, position and nature based on the results of this research, this does not affect the perceptions of accounting students in choosing careers as public accountants. Gender is not a problem if women and men are given the same opportunity to get education, get the same opportunity to become leaders and so on. In other words, gender is not a reason to prevent someone, either male or female, from having a career as a public accountant.

The Influence of Personality on Accountant Careers in KAP

The personality variable shows that personality has no effect on the accountant's career in KAP. The results of hypothesis testing show that the t-count value is smaller than the t-table ($0.748 < 1.991673$). With a significant probability of 0.457, it is greater than 0.05 ($0.457 > 0.05$). The results of this study are in line with research conducted by Susanti et al., (2019); Laka et al., (2019); Laksmi and Al Hafis (2019) who show that personality has no effect on accountant careers in KAP.

This shows that in choosing a career as a public accountant, personality is not considered by accounting student graduates. This means that graduates of accounting students may think that the public accounting profession is still not in accordance with their wishes or personalities or it is possible that they already have a professional plan other than being a public accountant. Likewise, everyone has a different personality from one another so they will consider a profession that they will choose whether the profession is in accordance with their personality or not. Not all of the personalities of accounting student graduates match the characteristics of the public accounting profession itself.

The Influence of Self-Motivation on Accountant's Career in KAP

The self-motivation variable shows that self-motivation has a negative and significant effect on the accountant's career at KAP. The results of hypothesis testing show that the value of t is greater than t table, namely ($-2.017 > 1.991673$). With a significant probability of 0.047, it is smaller than 0.05 ($0.047 < 0.05$). The results of this study are in line with the research of Arif et al., (2020); Suseno (2018), which shows that self-motivation affects the career of accountants in KAP.

This shows that accounting student graduates consider self-motivation because if the motivation someone gets in seeing the profession as a public accountant is getting better in terms of the quality of the profession itself and the career opportunities it gets, it can affect their perceptions in choosing a career to become a public accountant. Accounting student graduates already have an idea of what will be done as an auditor in the auditing course, so those who have high self-efficacy will have expectations about the results they will achieve when they become auditors in the future. However, if the higher motivation of accounting student graduates is not motivated to choose the public accounting profession due to various considerations, it can reduce the interest of accounting students in choosing careers to become public accountants.

V. CONCLUSION, RECOMMENDATION AND RESEARCH LIMITATIONS

Conclusion

According to the results of this study, it can be concluded as follows:

1. Financial awards have an effect on the accountant's career in the Public Accounting Firm.
2. Professional training has no effect on an accountant's career in a public accounting firm.
3. Professional recognition has an effect on an accountant's career in a public accounting firm.
4. Social values affect the career of an accountant in a public accounting firm.
5. The work environment has no effect on the accountant's career in the public accounting firm.
6. Labor market considerations do not affect an accountant's career in a public accounting firm.
7. Gender roles have no effect on accountant careers in public accounting firms.
8. Personality has no effect on an accountant's career in a public accounting firm.
9. Self-motivation affects the career of an accountant in a public accounting firm.

Recommendation

Based on the conclusions from the research results, the researcher can provide suggestions, namely:

1. In terms of professional training in the public accounting profession, higher education institutions must increase work practice cooperation (internships) with a number of public accounting firms so that accounting student graduates are more trained and focused on the public accounting profession.
2. In terms of the work environment in the public accounting profession, accounting student graduates need to learn more about the characteristics of the profession in the accounting field, especially the public accounting profession as one of the preferred career options.
3. In terms of job market considerations in the public accounting profession, KAP is advised to provide more information related to job vacancies so that the information can reach many people and increase the interest of accounting student graduates to become public accountants.
4. In terms of gender roles in the public accounting profession, graduates of female accounting students should continue to increase their potential in accounting, especially in the public accounting profession.
5. In terms of personality in the public accounting profession, after knowing what personality type preferences are, accounting student graduates should understand and hone their psychological uniqueness as a form of self-preparation to go to the world of work which is certainly very different from the world of students or lectures.

Research Limitations

The following are some of the limitations of the study, namely:

1. The difficulty of researchers when distributing research questionnaires online is that the questionnaire given is not directly filled and sent back according to a predetermined time, maybe because of the busyness of each respondent.
2. The number of respondents who filled out the questionnaire did not necessarily represent the answers of accounting student graduates in terms of choosing a career as a public accountant at KAP because the sample of this study was only 86 accounting student graduates at universities in Jakarta. This is because researchers have limited time because researchers work and have responsibilities for work so that not many questionnaires are distributed to all accounting student graduates at universities in Jakarta.
3. The research conducted has not been able to use the interview method because of the difficulty in meeting accounting students. This is due to environmental conditions that are not supportive due to the pandemic where the health protocol is implemented so that this study only uses the questionnaire data collection method where the data obtained by researchers is based on the perception of respondents who are prone to bias or measurement errors and it is hoped that further researchers can obtain data by the interview method.
4. This study uses 9 independent variables where only 4 variables have an effect on the career of accountants at KAP so that it is hoped that further researchers can add other variables that have never been studied in this study.

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