

THE EFFECT OF FINANCIAL REWARDS, JOB MARKET CONSIDERATIONS, PERSONALITY, SOCIAL VALUES, AND PROFESSIONAL TRAINING ON CAREER SELECTION AS PUBLIC ACCOUNTANT

Wuri Wijaya Ningrum¹, Karsiati Karsiati¹

¹ Accounting Study Program FEB UNTAG Semarang
e-mail: wuriwijayaningrum@gmail.com (corresponding author)

ABSTRACT

This study aims to obtain empirical evidence regarding the effect of financial rewards, labor market considerations, personality, social values, and professional training on career choices as public accountants by accounting students in Semarang City. The population in this study were 8th semester accounting students at the University of 17 August 1945 Semarang (UNTAG), Dian Nuswantoro University (UDINUS), and Diponegoro University (UNDIP). The sampling technique used is purposive sampling. The data used are primary data obtained by distributing questionnaires. Respondents in this study amounted to 188 people. The analytical tool used is multiple linear regression with IBM SPSS version 23. The results show that financial rewards and social values have a positive and significant effect on career choice as a public accountant. Furthermore, labor market considerations, personality, and professional training have no effect on career choice as a public accountant.

Keywords: Financial Rewards; Labor Market Considerations; Personality; Social Values, Professional Training; Career as a Public Accountant.

How to Cite: Ningrum, W. W., & Karsiati, K. (2022). The Effect of Financial Rewards, Job Market Considerations, Personality, Social Values, and Professional Training on Career Selection as Public Accountant. *Untag Business and Accounting Review*, 1(1), 17-26.

INTRODUCTION

Increase appearance new companies in Indonesia mean the increasing need for quality financial information, namely financial reports that have been audited by external parties (auditors). According to the explanation of law number 5 of 2011 concerning Public Accountants, what is meant by the public accounting profession is a profession whose main service is insurance services and the results of its work are widely used by the public as one of the important considerations in making decisions. Based on data from IAPI, the number of public accountants in Indonesia in 2020 was only 1,429 people. Thus, Indonesia is still in dire need of public accountants. On the other hand, threats from foreign accountants are becoming more and more real. If the Indonesian state is not able to provide the expected professional accountants, accountants from other countries will fill the need for the accountant's workforce (Avianti, 2015).

Based on data from the Higher Education Database in 2020, the accounting department ranks number two as the most widely held study program in Indonesia with a total of 991 study programs. This shows that the interest in this study program is very good so that higher education institutions are competing to present accounting majors and accompanied by improving the quality of their teaching to reach the highest quality. The accounting study program ranks number one as the study program with the most A accreditations in Indonesia, with 179 study programs accredited A. This figure is an achievement that shows that the quality of education and teaching in the accounting field in Indonesia is very good and qualified so that graduates become a professional accountant. The average accounting graduate in Indonesia annually reaches 30,000 people (feb.ui.ac, 2019). With a large number of graduates, students from accounting graduates have great opportunities and can compete to

make Indonesia a country with a strong accounting profession. The career choice of accounting students can be influenced by several factors, such as financial rewards or salaries, professional training, professional recognition, social values, work environment, job security, and ease of access to job vacancies (Putra et al., 2017).

Financial rewards seen as a measuring tool to assess the consideration of services that have been provided by employees in return for what they have earned (Suyono, 2014). Someone working in any profession will always be based on the need for salary receipts to be able to meet their needs. Labor market considerations are everything that a person considers in choosing a job, because every job has different opportunities and opportunities (Zaid, 2015). Jobs that have a wider job market will be more desirable than jobs that have a smaller job market. The minimum number of public accountants in Indonesia indicates that job opportunities in this field are still very wide open. Job security is a factor that causes the chosen career to last for a long period of time and is far from being laid off (Chan, 2012). Personality or personality is defined as a stable combination of physical and mental characteristics that give an individual identity (Kreitner & Kinicki, 2014). These characteristics or traits or traits include how people see, think, act and feel, which are the product of genetic interactions and environmental influences. Social values are everything related to how the point of view of groups and individuals in society in assessing an important social point of a career that will be decided to be chosen by someone (Murdiawati, 2020). Auditor profession improves social quality in people's view of them. Students consider social values to be able to interact directly with the surrounding environment and understand the behavior of each individual. Training is a process of systematically changing employee behavior to achieve organizational goals (Rivai, 2015). Training is a series of individual activities carried out to systematically improve skills and knowledge so that they are able to have professional performance in their fields.

LITERATURE REVIEW

The Effect of Financial Rewards on Career Selection of Accounting Students as Public Accountants

Accountant profession are generally considered to be able to provide sufficient welfare in financial terms. With wages and salaries, employees will be able to meet their physical, social status, and egoistic needs. Expectancy theory explains that when the expectations for the results of performance are good, it is appropriate to be given a satisfactory reward. The rewards received are expected to be in accordance with personal goals when choosing a career (Lunenburg, 2011). Understanding accounting students view the profession as accountants will provide satisfaction through financial rewards, it will increase the possibility for accounting students to choose the accounting profession (Abbas et al., 2019). Apriliyan (2011) states that a career in a Public Accounting Firm (KAP) is a career that provides financial rewards and varied work experiences. The hypothesis is proposed as follows.

H1 : Financial rewards have a significant positive effect on career choices for accounting students as public accountants.

The Effect of Labor Market Considerations on Career Selection of Accounting Students as Public Accountants

Consideration the job market is everything related to work that can be accessed in the future data a ng. Because the number of public accountants is still small, this profession has many opportunities. Labor market considerations are closely related to job security. Expectancy theory explains that a good performance appraisal will encourage organizational rewards such as promotions to promotions and these rewards will be able to meet employees' personal goals. The deteriorating economic conditions and the difficulty of finding work have

resulted in students paying attention to the job market, both in the long and short term. The hypothesis is proposed as follows.

H2 : Labor market considerations have a significantly positive effect on career selection of accounting students as public accountants.

The Influence of Personality on Career Selection of Accounting Students as Public Accountants

Characteristics, traits, or traits include how people see, think, act and feel, which are the product of genetic interactions and environmental influences. Holland's (1997) personality theory divides the types of suitable jobs based on a certain personality type. This shows that a person's personality is considered in determining the work he will do. Job incompatibility with personality types often causes someone to resign or lose their job because of feelings of discomfort. Students in choosing a career as a public accountant also pay attention to the personality they have because public accounting is a job that often comes out, takes time, and meets a lot of people in other fields. The hypothesis is proposed as follows.

H3 : Personality has a significant positive effect on career choices for accounting students as public accountants.

The Influence of Social Values on Career Selection of Accounting Students as Public Accountants

The ability to socialize is one of the factors related to social values. Expectancy theory explains that if an assessment of a person's performance is good, then it should be rewarded. The award can be in the form of verbal acknowledgment of the performance achieved so as to increase a person's social value in the eyes of others for the profession he is living. The social values attached to the public accounting profession are very high, because the public accounting profession is one of the professions that is respected by the community. The public accounting profession is an accountant profession that highly respects independence, because public accountants are paid by clients but may not side with clients Januarti & Chariri (2019). In choosing a profession as a public accountant, students consider social values to be able to interact directly with the surrounding environment and understand the behavior of each individual. The hypothesis is proposed as follows.

H4 : Social values have a significantly positive effect on career selection of accounting students as public accountants.

The Effect of Professional Training on Career Selection of Accounting Students as Public Accountants

Public accountants must improve their skills and knowledge by routinely following various seminars and training on current matters. Expectancy theory explains that one's expectations are not only financially rewarded but also there is a desire to excel and be able to develop oneself. The work environment in the public accounting profession is more dynamic and challenging and there is competition to remain able to accept engagements with clients from various business sectors or fields of work. These factors may influence the career choice of accounting students as public accountants (Januarti & Chariri, 2019). The hypothesis is proposed as follows.

H5 : Professional training have a significantly positive effect on career selection of accounting students as public accountants.

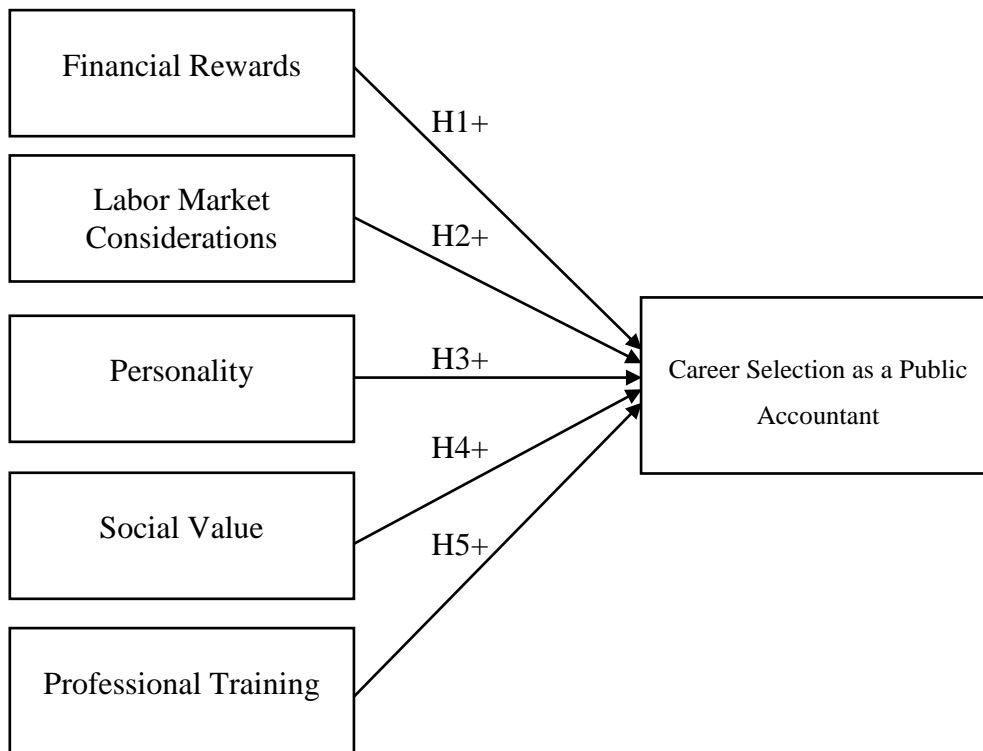


Figure 1. Theoretical Thinking Framework

RESEARCH METHODS

Population and Sample

The population in this study were regular active students in the S1 Accounting study program from the University of 17 August 1945 Semarang (UNTAG), Dian Nuswantoro University (UDINUS), and Diponegoro University (UNDIP). The sampling technique in this study used purposive sampling, with the criteria of accounting students in semester 8 as many as 354 people. The number of samples was determined based on the Slovin formula so that 188 people were obtained. Primary data from respondents was collected through a questionnaire distributed in the form of a Google form.

Measurement

The research variables were operationalized with 31 indicators, consisting of: financial rewards with 5 indicators, labor market considerations with 4 indicators, personality with 4 indicators, social values with 5 indicators, professional training with 4 indicators, and interest in a career as an accountant with 8 indicator. Measurement indicators used a Likert scale with a choice of 1 = strongly disagree to 5 = strongly agree.

Data Analysis

The data collected was first tested for validity and reliability. Furthermore, the data is tested to fulfill the classical assumption test. Research hypothesis testing is done through path analysis with the SPSS program (Ghozali, 2011).

RESULTS AND DISCUSSION

Research Result

A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire (Ghozali, 2018). Testing the validity by comparing the calculated r value with the r table for a significance level of 5% of

the 186 degree of freedom obtained r-table 0.1203. The test results stated that all instruments were valid because the calculated r value was greater than the r table value. Furthermore, all statements on the questionnaire are reliable because they have a Cronbach's Alpha value of di above 0.60 (Table 1).

The results of the normality test using the Kolmogorov - Smirnov test method obtained the Asymp value. Sig. (2-tailed) of 0.200. This value is greater than the significance value of 0.05 so that the data can be declared normally distributed. Multicollinearity test results obtained that the tolerance value of each variable is greater than 10% and the VIF value is less than 10. This indicates that there is no multicollinearity disorder between independent variables in the regression model. Finally, the results of the heteroscedasticity test show that the entire significance value of the independent variables in this study is greater than 0.05, meaning that there is no heteroscedasticity. Based on the three test results, the resulting regression model shows good assumptions.

The results of hypothesis testing as described in Table 2, for H1 obtained n regression coefficient values 0.785, t-count 14.017 > t table 1.9730, significance value 0.000 < 0.05 so that H 1 is accepted. Based on the calculation results for the H2 test the regression coefficient is -0.078, the t-count value is -1.940 < t-table 1.9730 and the significance value is 0.054 > 0.05, which means H2 is rejected. H3 test results obtained a regression coefficient of 0.032, t-count -0.759 < t-table 1.9730 and a significance value of 0.449 > 0.05 which means H3 is rejected. Based on the results of the t test for H4 the regression coefficient is 0.655, t-count is 10,804 > t table 1.9730, and a significance value of 0.000 < 0.05, which means H4 is accepted. Finally, the results of the H5 test obtained a regression coefficient of 0.090, the t-count value is 1.1817 < t table 1.9730, and a significance value of 0.071 > 0.05 means that H5 is rejected.

Table 1. Validity and Reliability Test Results

Variable	r-count	Cronbach's Alpha
Financial Rewards	0.417, 0.576, 0.655, 0.674, 0.551, 0.605	0.612
Labor Market Considerations	0.656, 0.657, 0.807, 0.715	0.671
Personality	0.732, 0.741, 0.648, 0.659	0.628
Social Values	0.577, 0.452, 0.679, 0.760, 0.646	0.613
Professional Training	0.656, 0.650, 0.804, 0.715	0.665
Career Interest as a Public Accountant	0.610, 0.599, 0.486, 0.542, 0.610, 0.604, 0.515, 0.585	0.695

Table 2. Hypothesis Test Results

Hypothesis	Coefficients	t -count	Sig.
H1: Financial Rewards → Career Selection as a Public Accountant	0.785	14.017	0.000
H2: Labor Market Considerations → Career Selection as a Public Accountant	-0.078	-1.940	0.054
H3: Personality → Career Selection as a Public Accountant	-0.032	-0.759	0.449
H4: Social Value → Career Selection as a Public Accountant	0.655	10.804	0,000
H5: Professional Training → Career Selection as a Public Accountant	0.090	1.817	0.071

Discussion

Based on the results of this study, it was found that financial rewards have a positive and significant effect on career choice as a public accountant. This means that the higher the financial rewards that will be obtained, the higher the choice of a career as a public accountant. Expectancy theory explains that when the expectation of the outcome of performance is good, it is appropriate to be given a satisfactory reward. The accounting profession is generally considered to be able to provide sufficient welfare in financial terms. With wages and salaries, employees will be able to meet their physical, social status, and egoistic needs so as to obtain job satisfaction. Financial rewards or salaries are considered when choosing a profession because the main purpose of a person working is to earn a salary. A career in a Public Accounting Firm (KAP) includes a career that provides financial rewards and a variety of work experiences. Therefore, this research is in line with previous research by Harianti & Taqwa (2017), Murdiawati (2020), and Ramdani et al., (2019) which states that financial rewards have a positive and significant effect on career choices for accounting students as public accountants. Likewise, the results of research by Hatta & Sartika (2016) which state that the main purpose of a person working is to earn a salary in order to meet his physical, social, and egoistic needs. To get a high salary, of course, you have to get a job that matches your background in order to meet the required qualifications. This study is not in line with the research of Jatmiko et al., (2019), and Januarti & Chariri (2019), which states that the financial reward factor has a negative value on student career choices as public accountants.

Based on the results of this study, it was found that labor market considerations have a negative and insignificant effect on career choice as a public accountant. This means that the availability of public accountant jobs and the ease of access to information regarding public accountant job vacancies does not affect the choice of a career as a public accountant. Expectancy theory explains that a good performance appraisal will encourage organizational rewards such as promotions to promotions and these rewards will be able to meet employees' personal goals. Because the number of public accountants is still small, this profession remains a choice with many opportunities so that labor market considerations are not a problem. Therefore, this study is in line with previous research by Ebaid (2020), and Hatta & Sartika (2016) which states that labor market considerations have no effect on student career choices as public accountants. This is related to the desire of students to always be able to work in jobs that in principle cannot be separated from the accounting field, so that the number of available job markets is not a major concern. As long as the job is still closely related to the accounting field, it will always be one of the choices for accounting students. This research is not in line with the research of Harianti & Taqwa (2017), and Ramdani et al., (2019) which states that labor market considerations have a significant positive effect on students' career choices as public accountants.

Based on the results of this study, it was found that personality has a negative and insignificant effect on career choice as a public accountant. This means that personality type, level of discipline, and high or low sense of responsibility have no effect on career choice as a public accountant. The personality type proposed by Holland (1997) is often used by psychologists to find suitable employees to fill certain positions according to their personality. People will tend to choose a career that suits their personality because it can make them work more effectively, feel more comfortable in expressing themselves and doing habits in the work environment. Having a job that matches your personality type is said to result in better work performance. However, the type of personality should not affect the performance of the accountant as a professional, because the accountant in carrying out his work must adhere to the code of ethics of the accounting profession which is binding and must be complied with. The code of ethics is used as a guide to determine what can and cannot be done, decision making is not based on one's personality. Therefore, the results of this study are in line with

previous research by Hatta & Sartika (2016) which stated that the personality factor had no effect on students' career choices as public accountants. This study is not in line with the research of Suniantara & Dewi (2021) which states that personality factors have a positive effect on students' career choices as public accountants.

Based on the results of this study, it was found that social values have a positive and significant effect on career choice as a public accountant. This means that the higher the social values in the eyes of the public towards the public accounting profession, the higher the choice of career as a public accountant. Expectancy theory explains that if an assessment of a person's performance is good, then it should be rewarded. The award can be in the form of verbal acknowledgment of the performance achieved so as to increase a person's social value in the eyes of others for the profession he is living. The social values attached to the public accounting profession are very high, because the public accounting profession is one of the professions that is respected by the community. The public accountant profession highly upholds independence, because public accountants are paid by the client but may not side with the client (Januarti & Chariri, 2019). For students, social values are very important in a career as a public accountant because it serves as a process of interacting and improving social relations with the surrounding environment. Because people can always see how to act and behave well, social values are the final determinant for humans in fulfilling their social roles. Therefore, this study is in line with previous research by Jatmiko et al., (2019), and Murdiawati (2020) which stated that a career that is considered to have high value and a sense of prestige in the eyes of the community, is then able to provide opportunities for employees to interact. with other people, coupled with the opportunity to work together with other parties with different expertise will tend to be more attractive to students. This research is not in line with the research of Januarti & Chariri (2019), and Ramdani et al., (2019) which states that social values have a negative and insignificant effect on students' career choices as public accountants.

Based on the results of this study, it was found that professional training had a positive but not significant effect on career choice as a public accountant. This means that with the training received by accountants, it will further increase the competence, knowledge, and confidence to choose a profession as a public accountant. However, the little or the amount of professional training received by public accountants does not give meaning or does not mean significantly. That is, with or without professional training before or when they become public accountants, students already have a background that comes from the accounting field so that they continue to master their field of work. Public accountants improve their skills and knowledge by regularly attending various seminars and trainings on the latest issues. Expectancy theory explains that one's expectations are not only financially rewarded but also there is a desire to excel and be able to develop oneself.

Therefore, this study is in line with previous research by Ramdani et al., (2019) which stated that professional training had a positive but not significant effect on career choice as an auditor. With the professional training obtained, it will affect the choice of a career as a public accountant. Along with more experience participating in various kinds of training, it will increase the ability and confidence for students to choose a career as a public accountant. However, without any training for accounting students, basically they already have the relevant background to occupy a position as a public accountant. This research is not in line with the results of Murdiawati's research (2020), Harianti & Taqwa (2017), and Jatmiko et al., (2019) which states that the professional training factor has a significant effect on students' career choices as public accountants.

CONCLUSION AND RECOMMENDATION

Based on the discussion of the research results, the conclusions generated are financial rewards, and social values have a positive effect on the choice of a career as a public accountant for accounting students in the city of Semarang. Another conclusion labor market considerations, personality and professional training have no significant effect on career choice as a public accountant for accounting students in the city of Semarang.

The limitation of this study is only three universities in Semarang City, Central Java. Further research should expand the object of study to get better results.

REFERENCES

- Abbas, D., Basuki, B., & Rifai, M. (2019). Pengaruh Persepsi Penghargaan Finansial dan Nilai-Nilai Sosial Terhadap Pemilihan Profesi Akuntan (Mahasiswa Prodi Akuntansi UMT). *Simposium Nasional Multidisiplin (SinaMu)*, 1–11. <https://doi.org/10.31000/SINAMU>
- Alhadar, M. A. (2013). Faktor-Faktor yang Mempengaruhi Pemilihan Karir Sebagai Akuntan Publik (Studi Empiris Pada Mahasiswa Akuntansi dan PPAk Universitas Hasanuddin). *Skripsi. Fakultas Ekonomi dan Bisnis. Universitas Hasanuddin.*, 40. <http://repository.unhas.ac.id/id/eprint/9151/1/mochammada-1720-1-13-mocha-r1-2.pdf>
- Apriliyan, L. A. (2011). Faktor-Faktor yang Mempengaruhi Mahasiswa Akuntansi Dalam Pemilihan Karir Menjadi Akuntan Publik (Studi Empiris Pada Mahasiswa Akuntansi UNDIP dan Mahasiswa Akuntansi UNIKA). *Skripsi*, 1–75.
- Arens, Elder and Beasley. 2003. *Auditing and Assurance Services: An Integrated Approach*. Ninth Edition. New Jersey: Prentice Hall Inc.
- Ardianto, N. (2014). Faktor-Faktor yang Mempengaruhi Minat Mahasiswa Akuntansi Terhadap Pemilihan Karir Akuntan atau Non Akuntan. *Skripsi*, 1–53.
- Asmoro, T. K. W., Wijayanti, A., & Suhendro. (2016). Faktor-Faktor yang Mempengaruhi Mahasiswa Akuntansi Dalam Pemilihan Karir Sebagai Akuntan Publik. *Jurnal Ekonomi Akuntansi dan Manajemen (JEAM)*, XV(April), 68–79. <https://doi.org/https://doi.org/10.19184/jeam.v15i1.2337>
- Boyce, C., Czajkowski, M., & Hanley, N. (2019). Personality and Economic Choices. *Journal of Environmental Economics and Management*, January, 82–100. <https://doi.org/10.1016/j.jeem.2018.12.004>
- Chan, A. S. (2012). Analisis Faktor-Faktor yang Mempengaruhi Pemilihan Karir Menjadi Akuntan Publik Oleh Mahasiswa Jurusan Akuntansi. *Jurnal Ilmiah Mahasiswa Akuntansi*, 1(1), 53–58. <http://journal.wima.ac.id/index.php/JIMA/article/view/13>
- Crowley, C. B. (2017). Professional Development as Product Implementation Training. *Teaching and Teacher Education*, 67, 477-486. <https://doi.org/10.1016/j.tate.2017.07.015>.
- Daftar Keanggotaan IAPI. <https://iapi.or.id/info-keanggotaan/>. Diakses pada hari: Jum'at, 15 Oktober 2021.
- Ebaid, I. (2020). Accounting Students' Desire to Work as Certified Public Accountants (CPA): Empirical Evidence from Saudi Arabia. *International Journal of Auditing and Accounting*, 2(2), 193–211. http://arfjournals.com/abstract/87405_5_ibrahim_el.pdf
- Ferdinand, A.. (2014). Metode Penelitian Manajemen. BP Universitas Diponegoro. Semarang
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Badan Penerbit Universitas Diponegoro: Semarang
- Harianti, S. S., & Taqwa, S. (2017). Pengaruh Penghargaan Finansial, Pertimbangan Pasar Kerja, dan Lingkungan Keluarga Terhadap Minat Menjadi Akuntan Publik: Studi Empiris Mahasiswa S1 Akuntansi Universitas Negeri dan Swasta Kota Padang. *Jurnal WRA*, 5(2), 1029–1044. <http://ejournal.unp.ac.id/index.php/wra/article/view/8730>

- Hasibuan, D. (2018). Pengaruh Promosi Jabatan, dan Kompensasi Terhadap Kepuasan Kerja Karyawan Pada PT. Perkebunan Nusantara III Labuhan Haji. *Ecobisma*, 5(2), 81–94. <https://doi.org/https://doi.org/10.36987/ecobi.v5i2.63>
- Hastuti, D., & Kartika, A. (2017). Faktor - Faktor yang Mempengaruhi Minat Mahasiswa Akuntansi Untuk Berkarier Sebagai Akuntan Publik (Studi pada Mahasiswa Universitas Stikubank Semarang). *Dinamika Akuntansi, Keuangan dan Perbankan*, 6(2), 127–139.
- Hatta, M., & Sartika, M. (2016). The Factors That Influence the Selection of Career as Public Accountant and Non-Public Accountant (Study of Accounting Student University Bengkulu). *Jurnal Akuntansi*, 6(2), 113–126. <https://doi.org/10.33369/j.akuntansi.6.2.113-126>
- Holland, J. (1997). *Making Vocational Choices : A Theory of Vocational Personalities and Work Environments*. 3rd edition. Florida : Psychological Assessment Resources, Inc. <https://gajimu.com/tips-karir/kiat-pekerja/berbagai-macam-pasar-kerja-yang-ada-di-indonesia>. Diakses pada 10 November 2021.
- Januarti, I., & Chariri, A. (2019). *Pemilihan Karir Profesi Akuntan Publik*. 9(2), 162–176. <https://doi.org/10.22219/jrak.v9i2.53>
- Jatmiko, B., Machmuddah, Z., Suryani, A., Suhana, S., & Laras, T. (2019). Career Choice as a Public Accountant in Accounting Students in the City of Semarang Indonesia: Aspects that are Considered. *International Journal of Accounting and Taxation*, 7(2), 20–26. <https://doi.org/10.15640/ijat.v7n2a3>
- Kahpi, H. S., Affandi, A., Sunarsi, D., Mujahidin, M., & Asdiani, D. (2019). Pengaruh Pengembangan Karir dan Pelatihan Kerja Terhadap Kinerja Pegawai Pada Dinas Perhubungan Kota Serang. *Jurnal Ekonomi Efektif*, 1(4), 332. <https://doi.org/10.32493/jee.v1i4.10718>
- Kreitner, R., & Kinicki, A. (2014). *Perilaku Organisasi*. Edisi 9. Buku 1. Jakarta: Salemba Empat.
- List, J. A., Livingston, J. A., & Neckermann, S. (2018). *Do Financial Incentives Crowd Out Intrinsic Motivation to Perform on Standardized Tests?* *Economics of Education Review*, 66, 1–39. <https://doi.org/10.1016/j.econedurev.2018.08.002>
- Lunenburg, F. C. (2011). Self-Efficacy in the Workplace: Implications for Motivation and Performance. *International Journal of Management, Business, and Administration*, 14(1), 1–6. <https://doi.org/10.1177/216507999103901202>
- Moorhead dan Griffin. (2013). *Perilaku Organisasi*. Jakarta: Salemba Empat.
- Murdiawati, D. (2020). Faktor-Faktor yang Mempengaruhi Minat Mahasiswa Akuntansi di Surabaya Untuk Memilih Karir Menjadi Akuntan Publik. *Jurnal Akuntansi Dan Pajak*, 20(2), 248–256. <https://doi.org/10.29040/jap.v20i2.748>
- Muspawi, M. (2017). Menata Pengembangan Karier Sumber Daya Manusia Organisasi. *Jurnal Ilmiah Universitas Batanghari Jambi*, 17(1), 114–122. <https://media.neliti.com/media/publications/225593-menata-pengembangan-karier-sumber-daya-m-e78b99f7.pdf>
- Nainggolan, E. P., Sari, M., Alpi, M. F., & Akuntansi, P. S. (2020). Model Faktor Determinan Pemilihan Karir Mahasiswa Akuntansi Sebagai Konsultan Pajak Pada Universitas Swasta di Kota Medan. *Jurnal Akuntansi Dan Pajak*, 21(1), 79–90.
- Nurhalisa, S., & Yuniarta, G. A. (2020). Pengaruh Motivasi, Persepsi, Penghargaan Finansial, dan Pertimbangan Pasar Kerja Terhadap Pemilihan Karir Akuntan Publik. *Jurnal Ilmiah Mahasiswa Akuntansi Universitas Pendidikan Ganesha*, 11(2), 264–273.
- Putra, S., Hardi, H., & Silfi, A. (2017). Faktor-Faktor yang Mempengaruhi Minat Pemilihan Karir Mahasiswa Akuntansi Sebagai Auditor Pemerintah (Studi Empiris Mahasiswa Jurusan Akuntansi UGM, UI, Unri, Unand, UIN Suska dan Uir). *Jurnal Online Mahasiswa Fakultas Ekonomi Universitas Riau*, 4(1), 353–365.

- Ramdani, M. R., Arumbarkah, A. M., & Lestari, I. A. (2019). The Perception of Auditor Career From University Students Perspective. *JEMA: Jurnal Ilmiah Bidang Akuntansi Dan Manajemen*, 16(1), 104–116. <https://doi.org/10.31106/jema.v16i1.1908>
- Robbins, P. S., & Hakim, Timothy A. (2017). *Perilaku Organisasi, Edisi 13, Volume 1*. Jakarta: Salemba Empat
- Saputra, A. J. (2018). Pengaruh Persepsi Mahasiswa Akan Minat, Motivasi, Pelatihan Profesional, Gender dan Lingkungan Pekerjaan Terhadap Pilihan Karir Akuntan Publik Dan Non Publik. *Jurnal Riset Akuntansi Mercu Buana*, 4(2), 126. <https://doi.org/10.26486/jramb.v4i2.478>
- Sinambela, P. D. L. P. (2016). *Manajemen Sumber Daya Manusia (Membangun Tim Kerja yang Solid untuk Meningkatkan Kinerja)* (D. Restu & Suryani (eds.); Edisi ke-1. PT. Bumi Aksara.
- Sugiyono. (2015). *Metode Penelitian Pendidikan (Pendekatan Kuantitatif, Kualitatif dan R & D* (Cetakan 22). CV. Alfabeta.
- Suniantara, I. G., & Dewi, L. G. K. (2021). Motivasi Memoderasi Pengaruh Pertimbangan Pasar Kerja, Lingkungan Kerja, Personalitas terhadap Minat Mahasiswa Menjadi Akuntan Publik. *E-Jurnal Akuntansi*, 31(8), 1947. <https://doi.org/10.24843/eja.2021.v31.i08.p06>
- Surat Edaran Menteri Tenaga Kerja Republik Indonesia No. 36 Tahun 2021 Tentang Pengupahan. (https://jdih.kemnaker.go.id/asset/data_puu/PP36_2021.pdf. Diunduh pada tanggal 29 Desember 2021).
- Surat Keputusan Gubernur Jawa Tengah No. 561/39 Tentang Upah Minimum Pada 35 Kabupaten/Kota di Provinsi Jawa Tengah. (<https://semarang.bisnis.com/read/20211201/536/1472418/resmi-berikut-daftar-lengkap-umk-di-jawa-tengah-2022>. Diunduh pada tanggal 29 Desember 2021.)
- Suyono, N. A. (2014). Analisis Faktor-Faktor yang Mempengaruhi Pemilihan Karir Sebagai Akuntan Publik (Studi Empiris Pada Mahasiswa Akuntansi Unsiq). *Jurnal PPKM II*, 1(2), 69–83. <https://ojs.unsiq.ac.id/index.php/ppkm/article/view/235>
- Undang-Undang Republik Indonesia Nomor 5 Tahun 2011 Tentang Akuntan Publik. 2011. (https://www.dpr.go.id/dokjdih/document/uu/UU_2011_5.pdf. Diunduh pada tanggal 30 September 2021).
- Veithzal R. Z. S. (2015). *Manajemen Sumber Daya Manusia Untuk Perusahaan*. Edisi ke-7. Depok: PT. Rajagrafindo.
- Zaid, M. I. (2015). Pengaruh Gender, Penghargaan Finansial, dan Pertimbangan Pasar Kerja Terhadap Minat Mahasiswa Akuntansi Untuk Berkarier Menjadi Akuntan Publik (Studi Kasus pada Mahasiswa Akuntansi Universitas Negeri Yogyakarta). *Skripsi. Fakultas Ekonomi. Universitas Negeri Yogyakarta*.