

CAN FINANCIAL REWARDS INCREASE THE INTEREST OF A STUDENT CAREER IN THE FIELD OF EDUCATION ACCOUNTING?

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Abstract

The goal of this study was to identify the characteristics that affect accounting students' interest in selecting a career as an accountant educator, with the moderating variables of intrinsic worth of the work, professional recognition, and financial benefits. Students at the Ganesha University of Education's Accounting Study Program made up the study's sample. 166 respondents made up the sample in a simple random sampling approach. The data is shared online via a Google form, after which the SmartPLS program processes it. Partially, this study shows that the intrinsic value of work does not affect the career interest of students in the field of accounting educators, while professional recognition partially has a positive and significant effect on career interests of students in the field of accounting educators. Financial awards are also able to moderate the effect of professional recognition on students' career interests in the field of accounting educators.

Keywords: *Intrinsic Value of Work; Professional Recognition; Financial Awards; Moderation; Interests and Educator Accountants.*

Abstrak

Tujuan dari penelitian ini adalah untuk mengidentifikasi karakteristik yang mempengaruhi minat mahasiswa akuntansi untuk memilih karir sebagai akuntan pendidik, dengan variabel moderasi nilai intrinsik pekerjaan, pengakuan profesional, dan tunjangan finansial. Mahasiswa di Program Studi Akuntansi Universitas Pendidikan Ganesha menjadi sampel penelitian ini. Sebanyak 166 responden menjadi sampel dengan pendekatan simple random sampling. Data dibagikan secara online melalui formulir Google, setelah itu program SmartPLS memprosesnya. Secara parsial, penelitian ini menunjukkan bahwa nilai intrinsik pekerjaan tidak berpengaruh terhadap minat berkarir mahasiswa bidang pendidik akuntansi, sedangkan pengakuan profesional secara parsial berpengaruh positif dan signifikan terhadap minat berkarir mahasiswa bidang pendidik akuntansi. Penghargaan finansial juga mampu memoderasi pengaruh pengakuan profesional terhadap minat berkarir mahasiswa di bidang pendidik akuntansi.

Kata kunci: Nilai Intrinsik Pekerjaan; Pengakuan Profesional; Penghargaan Finansial; Moderasi; Minat dan Akuntan Pendidik.

INTRODUCTION

Career can be defined as work that is done repeatedly in a certain period. Choosing a career according to interests is the initial stage in designing a profession that will be carried out in the future. Interest can motivate an individual's desire to be able to achieve his goals (Puspitasari et al., 2021). Interest can have a considerable influence in an achievement, whether it is in work, achievement, position or career (Dewi & Sari, 2018). Choosing a career according to interests is the initial stage in designing a profession that will be carried out in the future. Extensive skills and knowledge are required in career achievement so that they can compete globally (Rosalina et al., 2020).

Universities play a very important role in producing a competent workforce as a place to form professionals through teaching and learning activities (Fredy et al., 2020). Indonesia is in the first rank for graduating accounting students in ASEAN, because almost every year more than 35 thousand accounting students graduate from universities. In 2020 Indonesia has around 24,000 registered accountants in ASEAN, while Singapore has 28,891 accountants, Thailand has 62,739 accountants, and in Malaysia there are 31,815 accountants. From such a large population and the number of accounting graduates who annually exceed 35 thousand, it is not in harmony with the current professional accountants. It is estimated that Indonesia still lacks the accounting profession of up to 25 thousand people. Even though the data shows that the Accounting Study Program has a relatively high number of students because the Accounting Study Program at the Ganesha University of Education for the last 8 years has an average of more than 1000 students.

Many accounting professions can be pursued by accounting graduates such as government accountants, public accountants, corporate accountants, and educator accountants (Sawitri & Fauziyah,

2017). PDDikti data shows the total ratio of lecturers to students in 2017/2018 is 1:49.10. In 2018/2019 the ratio of lecturers to students is 1:14.40. This PDDikti data shows a decrease in the ratio of lecturers to students from 2017/2018 and 2018/2019. This decrease in the student lecturer ratio can only occur if the number of lecturers increases or the number of students decreases during the period of the year. If you look at the PDDikti data from 2017/2018 and 2018/2019, it can be seen that the number of students increased from 1406 to 1424. This increase in the number of students shows that the number of lecturers from 2017/2018 and 2018/2019 also increased so that the student lecturer ratio from 2017/ 2018 and 2018/2019 decreased as the PDDikti data. From the tracer data of the Ganesha Education University study, only 3% of Accounting graduates from Ganesha Education University have become accounting educators, namely accounting teachers and lecturers. In fact, with the high number of accounting students, the higher the demand for the teaching accounting profession, but currently the phenomenon is that many civil servants such as teachers have resigned and there is low interest in becoming an educator accountant.

Previous research stated that interest in a career can be influenced by the intrinsic value of work, because the intrinsic value of work is something that is felt by individuals being/after undergoing work caused by several factors such as praise for work, getting a wise attitude, and a conducive work environment. The emotional attitude that we have in pursuing work is also included in job satisfaction (Rofikah & .N, 2022). Research with the same variables has been carried out by Nurdiansyah & Estiasih (2021) and Rezaee (1997) with the intrinsic results of work not contributing to the influence of the desire to work as a public accountant. The intrinsic worth of work, however, has also been shown to have a favorable impact on choosing a profession as a public accountant, as

evidenced by studies done in this area. (Lasmana & Kustiana, 2020). The novelty of this research is by adding the financial rewards variable as a moderating variable which is thought to increase students' career interest in accounting education.

Apart from these factors, interest can also be influenced by professional recognition, namely the existence of awards related to the recognition of good performance (Laksmi & Al Hafis, 2019). Research with the same variables has been carried out by Arifambayun (2019), and Reza (2020) with the results that professional recognition does not have an influential contribution to the career choice of public accountants. However, some people receive professional recognition results that positively impact their interest in a career as a public accountant, as demonstrated by research done by Ambari (2017).

Previous research also states that in choosing a career in accounting, the main influencing factor is the financial reward factor, because financial reward is an award received in return for sacrifices such as energy and effort, which is generally in the form of money (Febriyanti, 2019). Research with financial reward variables has been conducted by Oktaviani (2020) and Puspitasari et al (2021) with evidence that financial rewards have a positive influence on students' interest in choosing a career as an accountant. However, there is also research that finds the results of financial awards do not have an influence on interest in becoming a public accountant as researched by (Hermawan & Tyas, 2019). Evidence was also obtained from the Ganesha Education University study tracer data, that only 3% of Ganesha Education University Accounting graduates are accounting educators, namely accounting teachers and lecturers.

This study is innovative because it examines students' interest in careers as accounting educators by using three variables that have never been done before: financial benefits, intrinsic worth of labor,

and professional recognition. Because research on the topic of educator accountants is still rarely studied, even though the teaching accounting profession has a very impact on producing competent graduates. This study differs from other research in that it uses student interest in a profession as an accounting educator as the dependent variable rather than interest in becoming a public accountant (Puspitasari et al., 2021). The moderating effect of financial reward on student interest in a career as an accounting educator was also evaluated by the researcher. Financial reward was found to have a stronger effect than intrinsic worth of work and professional recognition.

LITERATURE REVIEW AND HYPOTHESES FORMULATION

In 1964 Vickor H. Vroom put forward a theory, namely Expectancy Theory. In choosing a profession can not be separated from the theory of motivation, one of which is part of the theory of motivation is the theory of expectation (Expectancy Theory). Expectancy Theory says that motivation depends on something that a person wants and then the thought of getting it (Tomey et al., 1996). Hope is a possibility in obtaining something with a series of specific actions. Victor H. Vroom (1964) states that Expectancy Theory is the high enthusiasm for action depending on the high expectation that actions follow certain results and the interest of those results for themselves. So, the key to expectancy theory is one's understanding of the relationship between hard work and performance, between performance and the reciprocity obtained (Jumiati, 2018). The choice of a person's career is certainly due to high expectations about the career, by choosing the career whether one day can meet their needs and whether the career has things that are interesting for an individual. In essence, someone has high expectations of the career they will choose.

The satisfaction a person experiences during or after working is correlated with the intrinsic value of their labor. A person who works to achieve his or her own aims is said to be acting with intrinsic value. Human aspirations to satisfy psychological, insightful, friendship, and religious requirements are all included in this category of values (Hermawan & Tyas, 2019). Therefore, intrinsic worth might be described as a sense of personal fulfillment upon entering the workplace. Job satisfaction is a person's perception of the work they like doing. This mindset is evident in how people behave in terms of performance, discipline, and work ethic.

Being an accountant educator, and the relationship between intrinsic worth of work and theory of expectancies, is obviously the desire to experience job satisfaction, which can be attained by praise for work performance, how people are treated, and the culture of the workplace. Job satisfaction is also prioritized even though wages or remuneration are important. These results are commensurate with the research of Arifambayun (2019) and Ardhiyati (2019), Oktaviani (2020) and Puspitasari et al. (2021), which found that intrinsic value had a positive influence on career choice in public accounting. As described above, the following hypothesis is formulated:

H₁: The Intrinsic Value of Work Affects Students' Career Interests in Educator Accountants.

Achievement recognition and professional recognition are strongly related. With the appreciation of the results obtained, one will be able to improve their performance at work and can increase motivation in a career (Arifambayun, 2019). This professional recognition is a person's hope to be able to develop themselves or get recognition of achievement when becoming an accountant. The career of an educator accountant provides an opportunity to develop because an educator accountant

can be placed in several professionals who have different characteristics and environments. The relationship between professional recognition and expectancy theory is that career choices are determined because of job expectations that will be accepted when doing the job. Students in choosing or pursuing a career are not just about wanting to get a salary, but there is also hope or expectation to receive recognition for achievements such as promotions and being able to innovate. This is in line with research by Dipa et al (2020), Oktaviani (2020) and Puspitasari et al. (2021) and Ambari (2017) showing the results of professional recognition contributing to a positive influence on career choice in public accounting. In the description above, the researcher formulates the hypothesis as follows:

H₂: Professional Recognition Affects Students' Career Interests in Educating Accountants.

The financial rewards obtained from the sacrifices or the work undertaken, are directly considered as their first goal in getting satisfaction. Financial rewards are better known as a person's desire to get financially in accordance with the career. The existence of an educator accountant is very important in order to create quality graduates. Educator accountants work as educative staff to individuals who need their services in order to produce competent and professional accountants through educational institutions (Dulay, 2016). Being an accountant educator is required to be professional in carrying out their duties. The relationship between financial rewards and expectancy theory is that career choice is determined by job expectations that will be received when pursuing the job. Students in choosing or pursuing a career, of course, the main goal is to get financial rewards, such as getting remuneration/salary. According to research by Oktaviani (2020) and Puspitasari et al. (2021), financial incentives helped students' motivation in pursuing careers as public accountants.

Different research findings are shown by Jumiaty's (2018) study; financial rewards demonstrate these characteristics as moderating variables that strengthen the link between the intrinsic value of work and professional recognition of students' career interests as accountants. As described above, the following hypothesis can be formulated:

H₃: Financial rewards moderate the effect of Intrinsic Work Values on Students' Career Interests in Educator Accountants.

H₄: Financial rewards moderate the effect of Professional Recognition on Students' Career Interests in Educator Accountants.

RESEARCH METHOD

This study intends to investigate how students' career ambitions in the field of

RESULTS AND DISCUSSION

Results

Class of 2018 students or 8th semester students, the Ganesha Education University S1 Accounting Study Program were chosen to be the object of research. The data was obtained directly from the results of a questionnaire which was

accounting educators are affected by intrinsic worth of labor, professional recognition, and financial incentives as a moderating variable. The research data are numerical, so a quantitative approach was chosen. This approach uses a research pattern known as associative or causality research, which helps researchers determine how close an independent variable is to a dependent variable in order to predict how the two will interact through the use of hypothesis testing (Farhana et al., 2016). Students at the Ganesha University of Education's Accounting Study Program made up the study's sample. With 166 respondents as the sample, a simple random sampling procedure was employed to create the sample. A questionnaire that was sent online via Google Form was used to gather the data for this study, which was then analyzed using the SmartPLS program.

circulated online with a google form to class 2018 students or 8th semester students, Accounting Study Program, Ganesha University of Education. The total number of questionnaires obtained was 170 questionnaires, but 166 which could be processed because 4 were filled out incompletely. So, it shows the number of respondents in this study is 166 respondents.

Table 1: Descriptive Statistics Test Results

	<i>Descriptive Statistics</i>				
	<i>N</i>	<i>Minimum</i>	<i>Maximum</i>	<i>Mean</i>	<i>Std. Deviation</i>
Intrinsic Value of Work (X1)	166	38	80	56,36	7,941
Professional Recognition (X2)	166	26	50	34,85	4,663
Financial Awards (M)	166	28	60	41,77	6,072
Student Career Interest in Accountant Educator (Y)	166	45	120	75,78	12,110

Source: Data processed

In Table 1 shows the Intrinsic Work Value Variable (X1), respondents' answers to the X2 variable, namely the minimum value shows 38 and the max value is 80. With an average answer of 56.36 with std. deviation 7,941. Professional Recognition

Variable (X2), respondents gave answers related to the X3 variable, namely the minimum value of 26 and the max value of 50, an average of 35.85 with a standard deviation of 4.663. Financial Award Variable (Moderation), respondents gave

answers related to the Moderation variable, namely the minimum value showed 28 and the max value was 60, with an average of 41.77 and with std. deviations 6,072. Variable of Student Career Interest in

Educator Accountant (Y), respondents gave answers related to Y variable, namely the minimum value of 45 and the max value of 120, an average of 75.78 with std. deviation 12,110.

Table 2: Evaluation of Measurement Model

Variabel	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
X1 (<i>Intrinsic Value</i>)	0.854	0.857	0.888	0.532
X2 (<i>Professional Recognition</i>)	0.761	0.820	0.846	0.581
M (<i>Financial Reward</i>)	0.853	0.869	0.889	0.573
Y (Student Career Interest in Accountant Educator)	0.952	0.954	0.958	0.658
X1*M (<i>Intrinsic Value*Financial Reward</i>)	1.000	1.000	1.000	1.000
X2*M (<i>Professional Recognition*Financial Reward</i>)	1.000	1.000	1.000	1.000

Source: Data processed SmartPLS3

The output results of Cronbach's Alpha or Composite Reliability values with each

must be greater than 0.7 as a condition for having good reliability.

Figure 1. Output Loading Factor Research Model

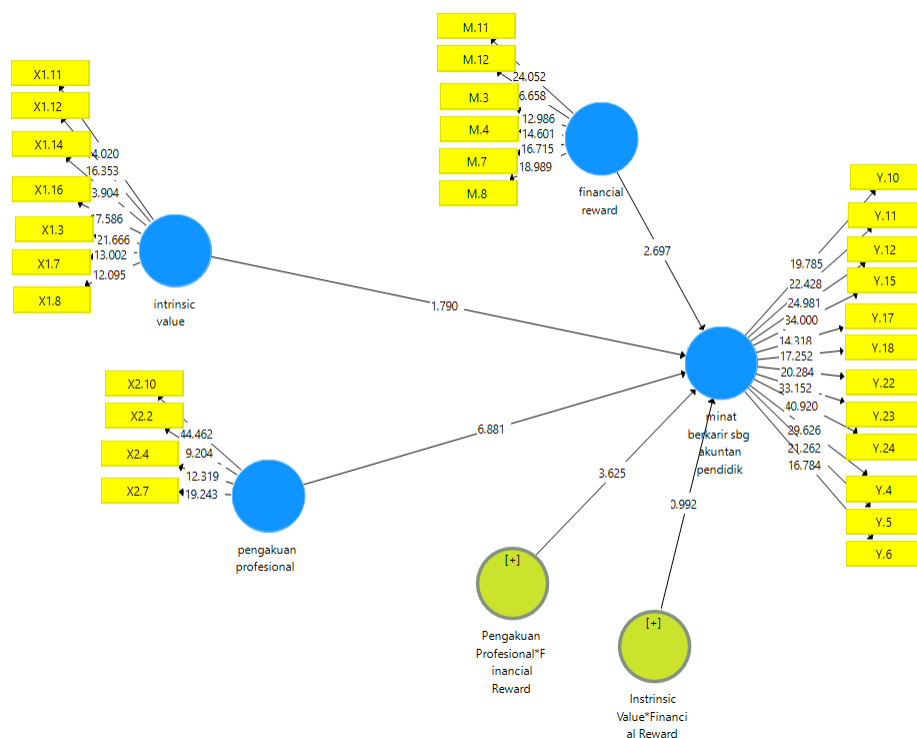


Table 3: Outer Loading

Variabel	Indicator	Outer Loading	Conclusion
<i>X1 (Intrinsic Value)</i>	X1.11	0.737	Valid
	X1.12	0.756	Valid
	X1.14	0.757	Valid
	X1.16	0.744	Valid
	X1.3	0.759	Valid
	X1.7	0.704	Valid
	X1.8	0.637	Valid
<i>X2 (Professional Recognition)</i>	X2.10	0.871	Valid
	X2.2	0.632	Valid
	X2.4	0.719	Valid
	X2.7	0.806	Valid
<i>M (Financial Reward)</i>	M.11	0.799	Valid
	M.12	0.743	Valid
	M.3	0.692	Valid
	M.4	0.754	Valid
	M.7	0.755	Valid
	M.8	0.794	Valid
<i>Y (Student Career Interest in Accountant Educator)</i>	Y.10	0.791	Valid
	Y.11	0.779	Valid
	Y.12	0.838	Valid
	Y.15	0.847	Valid
	Y.17	0.744	Valid
	Y.18	0.817	Valid
	Y.22	0.811	Valid
	Y.23	0.852	Valid
	Y.24	0.868	Valid
	Y.4	0.827	Valid
	Y.5	0.801	Valid
	Y.6	0.746	Valid
<i>X1*M (Intrinsic Value*Financial Reward)</i>		1.277	Valid
<i>X2*M (Professional Recognition *Financial Reward)</i>		1.354	Valid

Source: SmartPLS3

Convergent validity is categorized as good if the outer loading indicator is > 0.7 (Ghozali & Latan, 2015).

Table 4: Discriminant Validity

Indicator	X1	X2	M	Y
X1.11	0.737	0.400	0.409	0.443
X1.12	0.756	0.344	0.531	0.472
X1.14	0.757	0.332	0.385	0.314
X1.16	0.744	0.312	0.384	0.389

X1.3	0.759	0.447	0.600	0.530
X1.7	0.704	0.313	0.366	0.358
X1.8	0.637	0.489	0.615	0.495
X2.10	0.532	0.871	0.634	0.771
X2.2	0.237	0.632	0.412	0.379
X2.4	0.352	0.719	0.422	0.484
X2.7	0.423	0.806	0.463	0.587
M.11	0.524	0.590	0.799	0.681
M.12	0.489	0.557	0.743	0.590
M.3	0.472	0.397	0.692	0.398
M.4	0.460	0.428	0.754	0.460
M.7	0.519	0.423	0.755	0.435
M.8	0.572	0.475	0.794	0.476
Y.10	0.467	0.556	0.583	0.791
Y.11	0.516	0.559	0.517	0.779
Y.12	0.567	0.579	0.635	0.838
Y.15	0.501	0.643	0.571	0.847
Y.17	0.456	0.662	0.493	0.744
Y.18	0.479	0.662	0.571	0.817
Y.22	0.494	0.668	0.558	0.811
Y.23	0.465	0.619	0.612	0.852
Y.24	0.558	0.663	0.619	0.868
Y.4	0.451	0.649	0.545	0.827
Y.5	0.472	0.614	0.563	0.801
Y.6	0.475	0.502	0.443	0.746

Source: SmartPLS3

Table 4 shows that it meets the cross-loading requirements where each variable has the largest cross-loading value on the variables it forms compared to the cross-

loading values on other variables. So it can be concluded that the indicators used in this study have good discriminant validity.

Table 5: R-Square

	R Square	R Square Adjusted
Student Career Interest in Accountant Educator	0.706	0.696

Source: SmartPLS3

The description of the R² test that has been listed shows the adjusted R Square value of 0.696. The number 0.696 means the equivalent of 69%. The results of this test mean that the independent variables (financial rewards, work intrinsic value,

and professional recognition) only affect the dependent variable (student career interest in the field of accounting educators) by 69%, then 31% of this model is caused by other variables.

Table 6: Hypothesis Test

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
intrinsic value -> interest in a career as an educator accountant	0.130	0.129	0.073	1.790	0.074
professional recognition -> interest in a career as an educator accountant	0.483	0.487	0.070	6.881	0.000
Intrinsic Value*Financial Reward -> interest in a career as an educator accountant	-0.051	-0.048	0.051	0.992	0.322
Professional Recognition*Financial Reward -> interest in a career as an educator accountant	0.198	0.194	0.055	3.625	0.000

Source: SmartPLS3

Since the intrinsic value of work has no effect on students' interest in a career in educational accounting, research H1 is rejected since the test of the intrinsic value of the work variable has a sig value of 0.074, which signifies $\text{sig} > 0.05$. A positive and significant influence on students' career interests in the field of accounting educators can be inferred from the professional recognition variable test's result that the value of sig is 0.00, meaning that $\text{sig} < 0.05$. Accordingly, the hypothesis H2 is accepted for this study. Therefore, the student's interest in a future as an accounting educator will be higher the larger the professional recognition attained.

According to Table 6, which contains the results of the moderating effect test, hypothesis 3 is not accepted. This means that financial rewards are unable to moderate the relationship between the variable intrinsic value of work (X1) and students' career interests in the field of educational accounting. It can be concluded that hypothesis 4 is accepted because financial rewards can moderate the relationship between the variable professional recognition (X2) and students' career interests in the field of educational

accounting. The results of testing the moderating effect are shown in Table 6 with a p-value of 0.00 and sig 0.05.

Discussion

This study demonstrates that the intrinsic value of work has no influence on students' career interests as accounting educators because the magnitude of the sig value on the work intrinsic value variable is 0.074, meaning $\text{sig} > 0.05$. This means that the intrinsic value of work as an educator accountant does not affect students' career interests in the field of educator accountants. This study does not support the research by Arifambayun (2019), which shows that intrinsic value influences public accounting career choice in a favorable way. This research also conflicts with that of Ardhiyati (2019), who found evidence that intrinsic value influences profession choice as an educator or accountant. The intrinsic value of work is related to the sense of satisfaction felt in doing work. This is also related to the expectancy theory because being an educator accountant, of course there is hope to get job satisfaction. However, this study produces different results from the expectancy theory.

This study gives proof that professional recognition positively affects students' career interests in the field of accounting educators since the value of sig is 0.00, which equals sig 0.05. As a result, the student's enthusiasm in a career in teaching accounting will grow as professional recognition for educators accountants rises. This study supports research by Ambari (2017) by demonstrating that interest in becoming a public accountant is positively and significantly impacted by professional recognition. The results of professional recognition, according to research by Dippa et al (2020), have a favorable impact on interest in a career as a public accountant.

Professional recognition is generally the appreciation expected by individuals for recognition of work performance. With the recognition of good competence, it can certainly affect a person's seriousness in working and later can motivate individuals to pursue a more serious career. This is certainly related to the expectancy theory where in choosing a profession, it is not enough just to get financial, but there is a desire to get recognition for achievements, get opportunities to grow and be able to achieve success.

Financial awards play a crucial role in moderating the impact of professional recognition on students' career interests, particularly within the realm of accounting education. These rewards not only shape individuals' career development plans but also serve as a significant factor influencing their choices. Key components of financial rewards, such as attractive starting salaries, swift salary progression, and the provision of a pension fund, contribute to the overall appeal of a career path. The pursuit of a fulfilling professional life often revolves around the goal of generating income to fulfill one's life needs. Financial appreciation is perceived by some as an indicator of an individual's status and dignity, with a higher salary level serving as a source of pride for many. As such, the availability and attractiveness of financial

awards can act as a powerful force in steering individuals towards specific career trajectories, including those within the field of accounting education. This, in turn, highlights the need for a nuanced understanding of how financial incentives contribute to shaping career aspirations and choices.

However, financial rewards are not able to moderate the influence of the intrinsic value of work on students' career interests in the field of accounting educators. This means that financial rewards are not able to strengthen the influence of the intrinsic value of work on the career interests of accounting educator students.

CONCLUSION

This study partially demonstrates that, contrary to popular belief, professional reputation has a favorable and considerable impact on students' career interests in the field of accounting education while the intrinsic value of labor has no bearing on such interests. The impact of professional recognition on students' career interests in accounting education can also be moderated by financial awards. The influence of the intrinsic worth of employment on students' career interests in accounting educators, however, cannot be moderated by monetary compensation.

This research implies that financial awards and professional recognition have a significant effect on students' career interests in the field of accounting educators, which means that financial awards and professional recognition given to educator accountants must be considered properly and in accordance with professionalism so that it will increase student career interest in teaching accountants. Future researchers can consider using other independent variables such as motivation and labor market considerations, which in general humans in deciding to have a career will consider the existence of a job market and motivation

because if there is a high job market, the higher the chance of being accepted.

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