

FACTORS THAT INFLUENCE CAREER CHOICE AS A PUBLIC ACCOUNTANT WITH FINANCIAL REWARDING AS A MODERATING VARIABLE

Thufeil Abizar Alghifari¹, Helmy Aulia Rachman²

^{1,2}*Accounting Department, Faculty of Economics and Business, University of Brawijaya, Indonesia*

Abstract. This study aims to determine the effect of internship experience, labor market considerations, and social values on career choice as a public accountant with financial rewarding as a moderating variable. This study uses a quantitative method using primary data in the form of a questionnaire. The population used in this study were all students of the 2020 and 2021 batches of undergraduated accounting, Faculty of Economics and Business, Universitas Brawijaya with a total of 590 students. In this study, the authors took samples using purposive sampling technique with certain criteria so as to get 85 students who were used as samples. Hypothesis testing in this study uses SEM-PLS analysis through the SmartPLS v4.0 statistical application. The results of this study indicate that internship experience, labor market considerations, and social values have a positive and significant effect on career choice as a public accountant. Financial rewarding is unable to moderate the effect of internship experience and social values on career choice as a public accountant, while the effect of labor market considerations on career choice as a public accountant can be moderated.

Keywords: Internship Experience, Labor Market Considerations, Social Value, Financial Rewarding, and Career Selection.

I. INTRODUCTION

The development of the business world has created a variety of job opportunities, including in the field of public accounting. The first career choice is very important because it can determine the next career path and one's success, especially for accounting students who start planning career goals and how to achieve them. Thus, individuals will evaluate their own abilities and interests, consider various career opportunities, set goals, and plan development activities (Supriyadi et al., 2020). One of the important professions in the world of work for accounting majors is public accounting. As stipulated in Law Number 5 of 2011 concerning Public Accountants, a public accountant is someone who has obtained a license from the Minister of Finance to provide insurance services, such as audits of historical financial information prepared by companies. The profession has a prestigious reputation for its role in maintaining the integrity of a company's financial statements and offers a stable career path. Public accountants perform the analysis or audit of a company's financial statements, but they act as independent auditors or external auditors. However, the current phenomenon shows that the public accounting profession in Indonesia is still relatively small when compared to the existing needs.

The urgency of this research is based on the fact that the number of active public accountants in Indonesia is very limited, only around 1,464 people at the beginning of 2023, an increase of only 1.01% from the previous year (Kamalina, 2024). This phenomenon shows a significant gap between audit needs and the availability of public accountants. The number of Corporate Taxpayers (WP) reporting the Annual Income Tax Return (SPT) in 2023 reached around 1,044,911 entities, showing an increase of 10.66% compared to the previous year, thus providing a great opportunity for the examination of financial records by public accountants. Reporting data from Kemenristekdikti and PPPK Kemenkeu in Handoko's research (2024) shows that there are many accounting graduates, but few choose to become public accountants as follows:

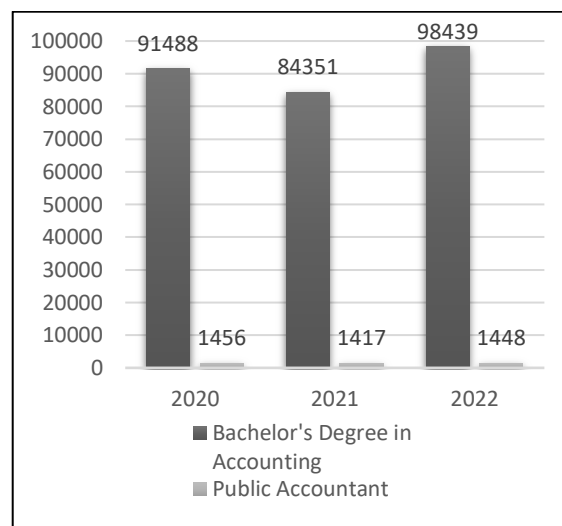


Figure 1 Comparison Chart of Undergraduated Accounting Graduates in Indonesia with the Number of Public Accountants in 2020-2022

Source: Data processed from Handoko (2024)

Figure 1 shows the number of accounting graduates and the number of graduates who chose to become Public Accountants from 2020 to 2022. It can be seen that the number of undergraduated accounting graduates fluctuates, with a peak in 2022 reaching 98,439 graduates, up from 91,488 in 2020 and 84,351 in 2021. Meanwhile, the number of graduates who chose the Public Accountant profession remained relatively low and stable, experiencing a slight decrease of 2.68% from 1,456 people in 2020 to 1,417 people in 2021, although this figure increased again to 1,448 people in 2022 with an increase of 2.19% from the previous year. Judging from the percentage comparison between the number of accounting graduates, around 1.59% of graduates chose to become Public Accountants in 2020, 1.68% in 2021, and 1.47% in 2022. This shows that although the number of accounting graduates is increasing, only a small proportion choose a career as a Public Accountant. This phenomenon is supported by the ASEAN Economic Community (AEC) agreement in 2016, which allows ASEAN countries to freely trade goods, services, investment, capital, and labor. As a result, foreign labor, including accountants from ASEAN countries can easily enter Indonesia. This situation poses a threat to the public accounting profession in Indonesia. Data shows a huge need for professional accountants with nearly one million organizations requiring them (Murdiawati,

2020). However, in 2023, the Center for Financial Professional Development (P2PK) of the Ministry of Finance reported that there were only 1,464 public accountants in Indonesia. According to the World Bank, Indonesia has far fewer public accountants than other ASEAN countries: Thailand (52,805), Malaysia (29,654), Singapore (26,572), Philippines (21,031), and Indonesia (16,246) (Murdiawati, 2020). This shortage of accountants has an impact on the company's ability to meet the needs of accountable financial reporting. The AEC agreement allows foreign public accountants to open practices in Indonesia, which poses a threat to local accountants (Murdiawati, 2020).

This phenomenon shows that the interest of accounting students in Indonesia to become public accountants is still low despite the potential and opportunities in this field. The number of accounting graduates who choose a career as public accountants is still very small. This is interesting to study given the opportunity with the large number of accounting graduates and the increase in entities that need to be audited, while the number of public accountants available is inadequate. In general, the phenomenon shows that accounting graduates have low interest in the public accounting profession, even though this profession offers a promising career (Hutagalung & Setiana, 2021). This is also reflected in the 2023 User Tracer Study report from undergraduated accounting FEB Universitas Brawijaya, which is as follows:

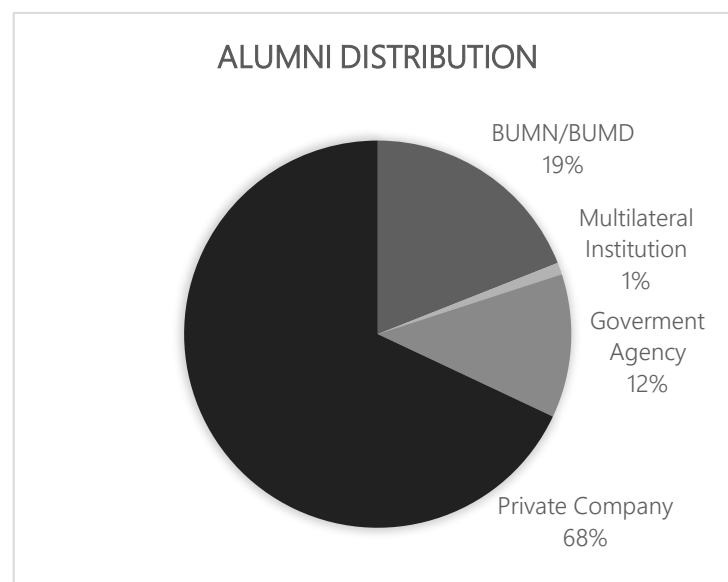


Figure 2. Distribution Chart of Undergraduated Accounting Alumni FEB UB 2021
Source: FEB UB Accounting User Tracer Report 2023

Referring to Figure 2, a survey of 139 accounting alumni shows that 2021 FEB UB accounting graduates still work as public accountants in various Public Accounting Firms (KAP), including the Big Four KAP (EY, Deloitte, KPMG, and PWC). Nevertheless, the majority of graduates work in private companies, namely 94 companies or 68% of the total graduates. Graduates who work at KAP are only spread across 10 KAP out of 58 total private companies, which include retail companies, startups, manufacturers, and consulting firms. In addition, some graduates also work in BUMN/BUMD companies as many as 27 companies (19%), in government agencies as many as 17 agencies (12%), and one in a multilateral institution (1%). This shows that

although there are graduates who work in KAP, they do not dominate compared to graduates who work in other sectors.

This study identifies research gaps by highlighting inconsistencies in previous research results. The results of Elisabet & Sinarti (2020) showed that internship experience has a significant effect on career selection, but Muliastari & Andayani (2023) found otherwise. Sekarini & Khoiriawati (2021) and Wibowo (2020) state that labor market considerations have a significant positive effect on career choice, while Wardani & Novianti (2022) and Rofikah (2022) state otherwise. Research by Murdiawati (2020) and Rahmadiany & Ratnawati (2021) shows that social value has a significant effect, but Supriyadi et al. (2020) found otherwise. Research by Febriyanti (2019) and Sekarini & Khoiriawati (2021) states that financial rewarding has a significant effect, but Pangestu et al. (2022) found no significant effect on career choice. This inconsistency indicates the need for further research.

The benefits of this research are very important for the development of accounting education programs and science. By understanding the factors that influence students' career decisions, especially in choosing a career as a public accountant, the results of this study can be used to develop more effective strategies in increasing student interest in this profession. This research can also provide better insight into how financial incentives can increase student interest in choosing a career as a public accountant. In addition, this research is expected to provide practical recommendations for educational institutions and other related parties to support the increase in the number of qualified public accountants in Indonesia.

The purpose of this study was to examine the effect of internship experience, labor market considerations, and social values on career choice as a public accountant with financial rewarding as a moderating variable for undergraduated accounting FEB UB students. This study also aims to identify the factors that most significantly influence student interest in choosing a career as a public accountant. In addition, this study aims to provide practical recommendations for educational institutions and other related parties in increasing the interest and number of qualified public accountants in Indonesia. The results of this study are expected to provide more relevant and up-to-date insights regarding preferences related to public accountant careers among accounting students.

II. LITERATURE REVIEW

A. *Theory of Planned Behavior (TPB)*

Reasoned Action (TRA) which was first introduced by Icek Ajzen and Martin Fishbein. Theory of Planned Behavior (TPB) was developed by Ajzen in 1991 by adding a perceived behavior control component. TPB explains that a person's behavior is influenced by attitudes, subjective norms, and perceptions of the ability to control behavior (Mahyarni, 2013).

TPB uses three main components as antecedents of intention: attitude towards behavior, subjective norm, and perceived behavioral control. Attitude towards behavior refers to beliefs about the consequences of a behavior (behavioral beliefs). Subjective norms are a person's expectations of expectations from other people (social groups) such as family, friends, and the social environment (Ghozali, 2020). Perceived behavioral control is a person's feeling about the ease or difficulty of taking certain actions, which is influenced by experience and self-belief (Ajzen, 1991 in Ghozali, 2020).

In this study, internship experience, labor market considerations, and social values influence students' attitudes towards behavior, subjective norms, and perceived behavioral control towards the public accounting profession. The combination of these variables in the TPB framework provides a comprehensive understanding of the factors that influence the decisions of undergraduated accounting FEB UB students in choosing a career as a public accountant.

B. Maslow's Theory of Need

Abraham Maslow introduced a tiered theory of needs known as Maslow's Theory or the Hierarchy of Human Needs in 1943. This theory suggests five human needs based on their level of importance, which starts from physiological needs and moves up to self-actualization needs after the previous needs are met. In more detail, Maslow (1943) in Ghozali's book (2020) describes each level as physiological needs, security needs, social needs or being loved, esteem or ego needs, and self-actualization needs.

C. Internship Experience

Students can apply and expand the knowledge gained in lectures to the world of work through internships. Internships allow students to assess the level of fit with jobs and organizations. Students can apply their theoretical academic knowledge to real-world conditions, providing an in-depth understanding of the roles and obligations of public accountants. The internship experience helps develop a positive attitude towards the public accounting profession by providing a real picture of the job (Everly & Sari, 2024).

The decision to become a public accountant is influenced by several variables, including work experience opportunities. Indicators of internship experience according to Muliasari and Andayani (2021) are: get an overview of the real world of work, acquire relevant knowledge and skills, and become accustomed to the pressures of the working world.

D. Labor Market Considerations

Labor market considerations are an important factor in choosing a job because each job has different opportunities. This consideration coordinates the meeting between job seekers and companies that require labor, so it must be considered before choosing a job (Amalia et al., 2021). Jobs with a wider and safer job market are more desirable than jobs with a small job market (Wardani & Novianti, 2022).

Labor market considerations are closely related to access to future employment (Wibowo, 2020). According to Rofikah (2022), aspects of labor market considerations include: availability of job opportunities, future job security, security against layoffs, and easy access to job vacancies.

E. Social Value

Social values are defined as how the environment views a person (Ambari & Ramantha, 2017). This value relates to environmental support for the way a person interacts and demonstrates their abilities. A career in a field that is valued by society can influence career choices (Nelafan & Sulistiyanti, 2022). A person tends to have a desire for an object or behavior if influenced by the people around him or if he feels supported by his environment (Ajzen, 1991 in Ghozali, 2020).

The view of the social environment towards accounting students in the public accounting profession includes opportunities for interaction, personal satisfaction, running hobbies, and working with other field experts (Wijayanti, 2001). According to Wijayanti (2001), social value

indicators include: opportunities to interact with others, opportunities for social activities, opportunity to pursue a hobby, and opportunity to work with experts.

F. Career Selection as A Public Accountant

In general, a career is a position or level of work that a person has during his life, both in an organization and as an individual (Yulitasari & Iqbal, 2023). Career selection is the result of personal interaction and with people around to prepare for the stages of work (Hutagalung & Setiana, 2021). Career choice as an accountant refers to a person's desire to make a career choice to become a public accountant.

Career selection is a complex process when individuals direct themselves to a new stage according to their wishes in life, which is implemented by paying attention to self-concept and background, to making career decisions. Indicators of measuring career selection based on Muliastari & Andayani's research (2021) are as follows: self-motivation, hope to become a public accountant in the future, environmental conditions that lead to becoming a public accountant, the choice of profession because it comes from the accounting study program, knowledge of the public accounting profession, aspiring to become a public accountant, and enjoys working as a public accountant.

G. Financial Rewarding

Financial rewarding refers to a tool to motivate employees who are given as rewards for their contributions, skills, and good performance in helping the company achieve its goals (Amalia et al., 2021). Financial rewards are rewards for services, energy, effort, and benefits provided by a person in working for an organization or company. With financial rewarding, individuals will be more motivated to choose or undergo a career (Nurhalisa & Yuniarta, 2020).

Financial rewards are generally in the form of salaries, wages, and incentives from employee performance results. Financial rewarding increases individual motivation in choosing or undergoing a career (Nurhalisa & Yuniarta, 2020). Indicators of measuring financial rewarding based on Rahayu & Putra's research (2019) include: high starting salary, potential for rapid salary increases, and provision of pension funds

H. Research Framework

This study was conducted to examine the variables that are thought to influence career choice as a public accountant. Six hypotheses were proposed to prove the effect of internship experience, labor market considerations, and social values on career choice as a public accountant, as well as the role of financial rewarding as a moderating variable. Previous studies by Meliyani et al. (2024) and Elisabet & Sinarti (2020) state that internship experience has a positive effect on career selection. Wibowo (2020) states that labor market considerations have a positive effect on career selection. Social values were also found to have a positive effect on career choice (Murdiawati, 2020). Financial rewarding is considered in choosing a profession, because one of the goals of a person working is to get financial rewarding. According to Rofikah (2022), financial rewarding can influence accounting students' interest in a career as a public accountant. Based on the existing explanation, the research framework is described as follows:

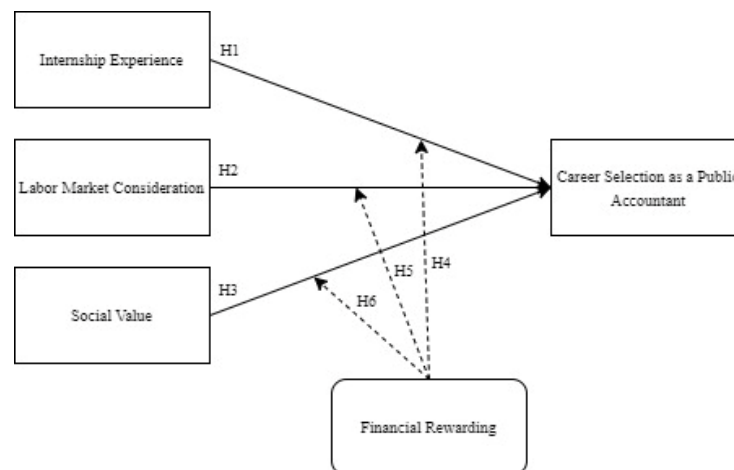


Figure 3 Research Model

I. The Effect of Internship Experience on Career Selection as a Public Accountant for Undergraduated Accounting Students FEB UB

Internship experience plays an important role in influencing students' career choice to choose to become public accountants. Internships provide an opportunity for students to apply their academic knowledge in a real-world context, so that they gain an in-depth understanding of the roles and responsibilities of a public accountant (Everly & Sari, 2024).

The Theory of Planned Behavior (TPB) explains that attitudes and perceptions of behavioral control are able to influence intentions to act (Ajzen, 1991 in Ghozali, 2020). In this case, internship experience plays an important role in shaping students' perceived behavioral control factors towards the public accounting profession. A positive internship experience shapes students' positive attitudes towards this profession. While in Maslow's Needs Theory, the internship experience helps meet the need for self-actualization. The internship experience allows students to explore and develop their skills, as well as achieve a better understanding of themselves and their career goals thus fulfilling the need for self-actualization by providing opportunities to learn and develop in a professional context.

Students will be more ready to work if the more internship experience they have in the same field. (Meliyani et al., 2024). How well students handle difficulties and find solutions in the workplace will have a major impact on how students view the field of work. This is in line with research Elisabet & Sinarti (2022) which states that internship experience has a significant effect on career choice. Therefore, the researcher formulates the following hypothesis:

H1: Internship experience has a positive effect on Career Selection as a Public Accountant for Undergraduated Accounting Students FEB UB

J. The Effect of Labor Market Considerations on Career Selection as a Public Accountant for Undergraduated Accounting Students FEB UB

When a person chooses a career, one of the things they will do is consider the job market. Some jobs have more difficult opportunities because there are competitors in the career or job. Especially if there are not many jobs in that career, it will certainly reduce the level of interest in choosing that career. (Nurhalisa & Yuniarta, 2020). Labor market considerations can include security, availability, and ease of access to employment as in research conducted by

Yulitasari & Iqbal (2023) in choosing a career as a public accountant, students will consider the job market in determining their career choices.

In the Theory of Planned Behavior (TPB), labor market considerations play a role in shaping students' attitudes and perceptions of behavioral control towards the public accounting profession. Job opportunities and job stability in the field of public accounting shape students' positive attitudes towards this career choice. While in the context of Maslow's Needs Theory, job market considerations are directly related to security needs. Security needs include job stability and long-term career security. When students see that the public accounting profession offers job stability and good career prospects, they feel more secure in pursuing this career.

Some previous studies such as Wibowo (2020) and Sekarini & Khoirawati (2021) state that labor market considerations have a significant positive effect on career choices as public accountants. Therefore, the researcher formulates the following hypothesis:

H2: Labor market considerations have a positive effect on Career Selection as Public Accountants for Undergraduated Accounting Students FEB UB

K. The Influence of Social Value on Career Selection as a Public Accountant for Undergraduated Accounting Students FEB UB

Social values are defined as the value of a person from the perspective of others in their environment (Ambari & Ramantha, 2017). It can be said that social values are shown as a factor that reflects a person's ability in their society. This value refers to a feeling or high value and self-esteem in the eyes of society so that individuals tend to choose jobs by considering social values in society (Yulitasari & Iqbal, 2023). In choosing a profession, the social values of how the profession interacts with other individuals are a factor that is considered (Rahmadiany & Ratnawati, 2021).

In Theory Planned of Behavior (TPB), social values play an important role in shaping subjective norms and perceptions of student behavior control towards the public accounting profession. In the context of social values, it includes the views or expectations of students' social environment towards opportunities to interact with other people, personal satisfaction, opportunities to carry out hobbies, and work with experts in other fields in public accounting. When students feel that the public accounting profession provides an opportunity to meet their social needs, it will make the belief or self-motivation that they can succeed and be accepted in this profession strengthen their perception of behavioral control, thereby increasing their intention to choose this career. While in the context of Maslow's Needs Theory, social value is directly related to social needs or being loved. Social needs include interaction and recognition from others (Ghozali, 2020). When students see that the public accounting profession offers opportunities to fulfill social needs, it is assumed that there will be a tendency to choose this career.

Previous research conducted by Murdiawati (2020) and Rahmadiany & Ratnawati (2021) showed that social value has a significant positive effect on career choice. Therefore, researchers formulate the following hypothesis:

H3: Social values have a positive effect on career choices in public accounting for undergraduate accounting students at FEB UB.

L. Financial Rewarding Moderates the Effect of Internship Experience on Career Selection as a Public Accountant for Undergraduated Accounting Students FEB UB

Internship experience plays an important role in influencing career choice to choose to become a public accountant. Internships provide an opportunity for students to apply their academic knowledge in a real-world context, so that they gain an in-depth understanding of the roles and responsibilities of a public accountant (Everly & Sari, 2024). Meanwhile, financial rewarding shows a person's desire to receive payment from his profession or work (Arthasari & Putra, 2022). So that with financial rewarding, it is able to provide a financial incentive factor that can moderate non-financial aspects in the intention of internship experience in choosing a public accountant career.

In the Theory of Planned Behavior (TPB), internship experience plays an important role in shaping students' attitudes and perceived behavioral control towards the public accounting profession. The internship experience is assumed to help students develop a positive attitude towards this profession by providing an in-depth understanding of the roles and responsibilities of a public accountant. Meanwhile, the role of financial rewarding as a moderating variable In TPB refers to the extent to which financial Incentives can moderate the relationship between internship experience and career choice, this can reinforce the positive attitudes formed from a good internship experience and can increase students' belief that they will be rewarded appropriately for their efforts and competence, which in turn strengthens their perception of behavioral control. In the context of Maslow's Needs Theory, financial rewarding is directly related to students' security needs. Students who feel secure in the financial context will have higher motivation to consider a career as a public accountant.

Students will be more ready to work if the more internship experience they have in the same field (Meliyani et al., 2024). Sekarini & Khoiriawati (2021) state that when choosing a public accountant job, accounting students anticipate greater initial rewards and salaries and quick gains in financial rewards and salaries. So that financial rewarding is able to moderate student internship experience in choosing a career as a public accountant.

H4: Internship Experience affects Career Selection as a Public Accountant for Undergraduated Accounting Students FEB UB with financial rewarding as a moderating variable.

M. Financial Rewarding Moderates the Effect of Labor Market Considerations on Career Selection as a Public Accountant for Undergraduated Accounting Students FEB UB

Financial rewarding refers to the rewards given to a person in the form of money for his work and contribution to help the company achieve its goals. Yulitasari & Iqbal (2023) stated that labor market considerations can include security, availability, and ease of access to employment in choosing a career as a public accountant. Therefore, Financial rewarding acts as a trigger or reinforcing tool for the influence of the job market on intentions in choosing a career as a public accountant, especially since the opportunity to become a public accountant is still wide open because the number of public accountants in Indonesia is relatively minimal according to graph 1.

In the Theory of Planned Behavior (TPB), attitudes and perceived behavioral control are factors that shape intentions (Ajzen, 1991). When students see that the public accounting profession offers job stability and good career prospects, they will have a more positive attitude towards this career which is contained in the foundation of attitude towards behavior. When students realize that the public accounting profession offers attractive financial

compensation, this can affect the attitudes formed from labor market considerations. In the context of Maslow's Need Theory, financial rewarding relates to security needs. Adequate financial rewards will fulfill students' security needs, increasing their motivation to choose a career as a public accountant which is equally motivated by job market security.

Financial rewards are considered capable of moderating labor market considerations which will then affect student career choices. This is based on the opinion of Amalia et al. (2021) which states that if the labor market considerations made by individuals are based on several things, one of which is high wages. Therefore, the researcher formulates the following hypothesis:

H5: Labor market considerations affect career choices as public accountants in undergraduate accounting students with financial rewarding as a moderating variable.

N. Financial Rewarding Moderates the Effect of Social Value on Career Selection as a Public Accountant for Undergraduated Accounting Students FEB UB

Social values are defined as the value of a person from the point of view of other people in their environment. (Ambari & Ramantha, 2017). It can be said that social values are shown as a factor that reflects a person's ability in their society. While financial rewarding is considered in choosing a profession, because one of the goals of a person working is to get financial rewards. The income or financial reward obtained is a form of wage from the work done. For companies, financial rewards are also the main attraction to provide satisfaction to their employees. (Sekarini & Khoiriawati, 2021). It can be said that financial rewarding has the potential to play a role in motivating or catalyzing students' social values towards career choice intentions as public accountants.

In the Theory of Planned Behavior (TPB), social values play an important role in shaping students' attitudes and perceptions of behavioral control towards the public accounting profession. Social values reflect an individual's view of his or her social group's expectations of this profession, including opportunities to interact with others, personal satisfaction, carrying out hobbies, and working with experts in other fields. The group or social environment of students in this case can include people around, such as family, friends, lecturers, and so on. (Ghozali, 2020). In Maslow's Needs Theory, financial rewarding is related to security needs. Good social values, supported by adequate financial rewarding, can help fulfill security needs before the next level of the hierarchy, namely the social needs of social values supported by the views of the social environment of undergraduated FEB UB accounting students, will increase their motivation to choose a career as a public accountant.

By obtaining a job that provides high financial rewards, it will be possible to encourage individual social value to the surrounding environment. Previous research conducted by Murdiawati (2020) and Sekarini & Khoiriawati (2021) show that social value has a significant positive effect on career choice as a public accountant. Febriyanti (2019) stated that financial rewarding also significantly influences career choice as a public accountant. Therefore, the researcher formulates the following hypothesis:

H6: Social value affects career choice as a public accountant for undergraduate accounting students with financial rewarding as a moderating variable.

III. RESEARCH METHODOLOGY

A. Type of Research

This study uses a descriptive correlational approach with quantitative methods to describe and describe the relationship between variables such as internship experience, labor market considerations, social values, and financial rewarding to career choice as a public accountant (Sekaran & Bougie, 2020; Creswell, 2015). The data that has been collected is processed using a statistical program with the help of a statistical tool, namely smartPLS v4.0.

B. Population and Sample

The population of this study consisted of 590 students of the undergraduated accounting program class of 2020 and 2021 at the Faculty of Economics and Business, Universitas Brawijaya. Sampling using purposive random sampling method, with the inclusion criteria of students who are currently or have carried out internships at the Public Accounting Firm and have passed auditing 1 and auditing 2 courses. This sampling method was chosen because of the relevance of the Internship experience in the context of choosing a career as a public accountant in the independent learning curriculum. Calculations using the Slovin formula determined a minimum sample size of 85 students for this study with an error rate of 10% (Hutagalung & Setiana, 2021; Roesminingsih et al., 2024).

C. Data Type and Source

This study uses primary data obtained through a questionnaire, a tool for collecting information directly from respondents (Sekaran & Bougie, 2020). The questionnaire was used to gain an in-depth understanding of the factors that influence career choice as a public accountant in accordance with the objectives of this study.

D. Data Collection Method

This research uses data collection techniques through questionnaires that are compiled using google forms and distributed online. The questionnaire uses a five-point Likert scale to measure the extent to which respondents agree or disagree with the statements submitted (Sekaran & Bougie, 2020).

E. Data Analysis Method

The data analysis method in this study uses the Partial Least Square (PLS) approach with the help of SmartPLS v4.0 software. The data analysis process is divided into two main parts: Measurement Model (Outer Model) and Structural Model Test (Inner Model).

In the Measurement Model, convergent validity is assessed based on outer loading values > 0.7 and Average Variance Extracted (AVE) > 0.5 , indicating good convergent validity. While discriminant validity is evaluated by cross-loadings and the Fornell-Larcker Criterion, where the AVE value of each variable must be greater than its squared correlation with other variables.

Furthermore, the reliability test was carried out to measure the reliability of the questionnaire using composite reliability, with values considered reliable if Cronbach's alpha and composite reliability > 0.8 .

In the Structural Model Test (Inner Model), the value of $R^2 > 0.75$ indicates a strong model, $0.50 \leq R^2 \leq 0.75$ indicates a moderate model, and $0 < R^2 \leq 0.50$ indicates a weak model.

Finally, hypothesis testing is carried out using full model structural equation modeling (SEM) analysis. Apart from confirming the theory, SEM testing also explains the relationship between

variables (Ghozali, 2021). Hypothesis testing is concluded from the path coefficient calculation value in inner model testing or bootstrapping with the following formula:

$$Y_1 = \beta_1 PM + \beta_2 PPK + \beta_3 NS + e$$

$$Y_1 = \beta_1 PM * FR + \beta_2 PPK * FR + \beta_3 NS * FR + e$$

Description:

Y = Career choice

β = Regression coefficient

PM = Internship Experience

PPK = Labor market considerations

NS = Social value

FR = Financial rewarding

e = error

This study uses a significance value ($\alpha = 5\%$), the rule of thumb in testing this hypothesis uses decision-making criteria in accordance with Ghozali (2021) which refers to the p-value and t-statistic, where if the p-value > 0.05 and t-statistic < 1.96, H0 is accepted; if the p-value < 0.05 and t-statistic > 1.96, H0 is rejected.

A. Discussion of the Research Results

1. Model Evaluation

Evaluation of the measurement model (outer model) has the aim of assessing the validity and reliability of each indicator used. (Santosa, 2018).

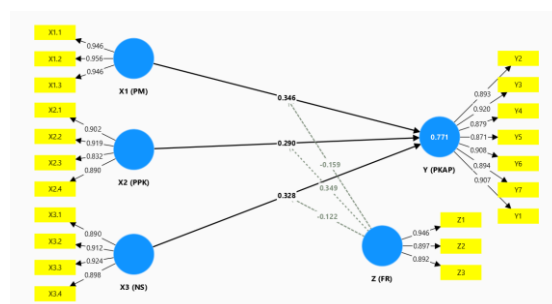


Figure 4 Measurement Model via SmartPLS v4.0

Based on the measurement model diagram above, the results obtained from the measurement model (outer model) with the SmartPLS v4.0 application are as follows:

a. Validity Test (Convergent Validity)

Convergent validity is a measure to show the extent to which indicators are positively correlated with other indicators on the same construct. (Santosa, 2018). The results of the test to see outer loading are as follows:

Table 1 Outer Loading Convergence Validity Testing

Variables	Code	Outer Loading
Career Selection as a	PKAP 1	0,907
	PKAP 2	0,893
	PKAP 3	0,920

Variables	Code	<i>Outer Loading</i>
Public Accountant (Y)	PKAP 4	0,879
	PKAP 5	0,871
	PKAP 6	0,908
	PKAP 7	0,894
Internship Experience (X ₁)	PM 1	0,946
	PM 2	0,956
	PM 3	0,946
Labor Market Considerations (X ₂)	PPK 1	0,902
	PPK 2	0,919
	PPK 3	0,832
	PPK 4	0,890
Social Value (X ₃)	NS 1	0,890
	NS 2	0,912
	NS 3	0,924
	NS 4	0,898
<i>Financial Rewarding (Z)</i>	FR 1	0,946
	FR 2	0,897
	FR 3	0,892

Source: Primary Data Processed by Researchers, 2024

Based on the table above, all indicators on each construct or variable have reached the rule of thumb provisions of outer loading because all outer loading factors on the indicators of all these variables have reached > 0.7. (Barclay et al., 1995 in Santosa, 2018). Therefore, it can be said that all indicators are valid.

Another convergent validity test is to see the Average Variance Extracted (AVE) value. The following are the results of the test to see the AVE as follows:

Table 2 Average Variance Extracted (AVE)

	Average Variance Extracted (AVE)
PKAP	0,902
PM	0,786
PPK	0,821
NS	0,803
FR	0,832

Source: Primary Data Processed by Researchers, 2024

Based on the data presentation in the table above, it is known that the AVE value of all variables is above 0.5. The rule of thumb on the AVE value is > 0.5 or more, indicating that the construct explains more than half of the variance derived from its indicators (Hair et al., 2017 in Santosa, 2018). (Hair et al., 2017 in Santosa, 2018). Thus it can be stated that each variable has good validity.

b. Validity Test (Discriminant Validity)

Discriminant validity is an indicator or clue if constructs are different from each other. This variable needs to be tested at the indicator and construct level (Santosa, 2018). (Santosa, 2018).

The results of discriminant validity testing at the indicator level using cross loading are as follows:

Table 3 Cross Loading

	PM1	PM2	PM3	PPK1	PPK2	PPK3	PPK4
X ₁ (PM)	0,946	0,956	0,946	0,624	0,635	0,536	0,592
X ₂ (PPK)	0,611	0,646	0,663	0,902	0,919	0,832	0,89
X ₃ (NS)	0,674	0,697	0,702	0,561	0,679	0,58	0,59
Y (PKAP)	0,694	0,716	0,752	0,717	0,696	0,583	0,636
Z (FR)	0,712	0,74	0,749	0,591	0,693	0,577	0,577
	NS1	NS2	NS3	NS4	PKAP1	PKAP2	PKAP3
X ₁ (PM)	0,644	0,737	0,585	0,667	0,717	0,693	0,73
X ₂ (PPK)	0,624	0,604	0,618	0,616	0,686	0,691	0,733
X ₃ (NS)	0,89	0,912	0,924	0,898	0,758	0,704	0,698
Y (PKAP)	0,729	0,681	0,63	0,703	0,907	0,893	0,92
Z (FR)	0,619	0,719	0,687	0,705	0,71	0,65	0,681
	PKAP4	PKAP5	PKAP6	PKAP7	FR1	FR2	FR3
X ₁ (PM)	0,655	0,61	0,711	0,638	0,748	0,682	0,684
X ₂ (PPK)	0,628	0,641	0,672	0,615	0,676	0,533	0,664
X ₃ (NS)	0,558	0,609	0,726	0,687	0,698	0,712	0,654
Y (PKAP)	0,879	0,871	0,908	0,894	0,652	0,599	0,701
Z (FR)	0,58	0,492	0,7	0,659	0,946	0,897	0,892

Source: Primary Data Processed by Researchers, 2024

The rule of thumb in the Fornell-Larcker test is if the root AVE value of each construct is greater than the correlation value of a variable with other variables. (Fornell and Larcker., 1981 in Santosa, 2018). Based on the table above, the criteria for the rule of thumb have been met, namely the AVE root value (shaded cells) is greater than the correlation between other variables (non-shaded cells) so that it can be said to have good discriminant validity.

c. Reliability Test

Reliability test is carried out by fulfilling the reflective measurement model to obtain internal consistency by measuring using Cronbach's alpha and composite reliability values. The higher the internal consistency value, the higher the reliability of the measuring instrument. (Santosa, 2018). The test results are obtained as follows:

Table 4 Cronbach Alpha and Composite Reliability

	<i>Cronbach's alpha</i>	<i>Composite reliability</i>
PM	0,945	0,947
PPK	0,909	0,916
NS	0,927	0,929
PKAP	0,959	0,961
FR	0,899	0,903

Source: Primary Data Processed by Researchers, 2024

Based on the test results in the table above, it is known that the Cronbach's alpha and composite reliability values of all variables are above 0.8. The rule of thumb on the value of internal consistency or reliability is > 0.8 because these instruments have been tested and widely used Carmines & Zeller (1979) in Santosa (2018). Thus, it can be stated that each variable is reliable.

Evaluation of the structural model (inner model) has the aim of seeing the relationship between variables. The following is a picture of the model:

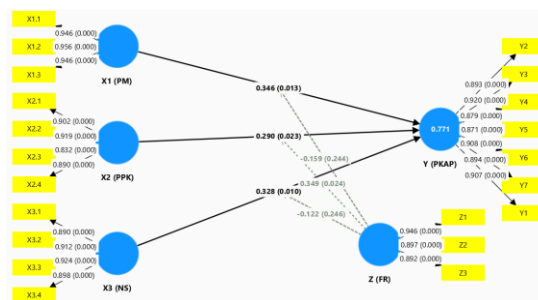


Figure 5 Structural Model via SmartPLS v4.0

This test is carried out using the measurement of the coefficient of determination or commonly known as R2 or R-Square. The measurement results carried out in the test to determine the value of R2 are as follows:

Table 5. R-Square

	R-Square
Y	0,771

Source: Primary Data Processed by Researchers, 2024

Based on the test results in the table above, it is known that the R-Square value is 0.771. According to Ghozali (2021), if the R-Square value is above 0.75, it is said that the model built is strong and accurate. Therefore, it can be concluded that Internship Experience, Labor Market Considerations, Social Values, and Financial Rewarding in explaining the construct of Career Selection as a Public Accountant have a construct influence of 0.771 or 77.1%, the remaining 22.9% is influenced by other constructs outside this research model.

2. Hypothesis Testing

Based on the results of hypothesis testing, there are criteria that must be met in the hypothesis test, namely the original sample, t-statistic, and p-value. With a significance level ($\alpha = 0.05$) or 5% and paying attention to the rule of thumb criteria where if the t-statistic value > 1.96 and p value < 0.05 , then H0 is rejected and Ha is accepted; if the t-statistic value < 1.96 and p value > 0.05 , then H0 is accepted and Ha is rejected. The results that have been obtained after testing are as follows:

Table 6 Path Coefficient

	Original Sample	t statistic	P values	Conclusion
PM(X ₁)->PKAP(Y)	0,346	2,481	0,013	Accepted (H ₁)
PPK (X ₂)->PKAP(Y)	0,290	2,282	0,023	Accepted (H ₂)
NS(X ₃)->PKAP(Y)	0,328	2,589	0,010	Accepted (H ₃)

	Original Sample	<i>t statistic</i>	<i>P values</i>	Conclusion
NS(Z)xPM(X ₁)->PKAP(Y)	-0,159	1,165	0,244	Rejected (H ₄)
NS(Z)xPPK (X ₂)->PKAP(Y)	0,349	2,255	0,024	Accepted (H ₅)
NS(Z)xNS(X ₃)->PKAP(Y)	-0,122	1,160	0,246	Rejected (H ₆)

Source: Primary Data Processed by Researchers, 2024

Based on the test presentation results in the table above, it can be concluded that the hypothesis testing results in this study are as follows:

a. The Effect of Internship Experience on Career Selection as a Public Accountant

Based on hypothesis testing of the effect of Internship Experience on Career Selection as a Public Accountant, it shows that internship experience plays an important role in influencing the career choices of accounting students in the field of public accounting. Internship Experience has a positive effect on Career Selection as a Public Accountant. Through internships, students can apply their theoretical academic knowledge to real-world conditions, which provides an in-depth understanding of the roles and obligations of public accountants who are motivated in choosing a career in public accounting (Everly & Sari, 2024).

Based on the acceptance of this hypothesis, this is in line with the Planned of Behavior Theory which explains that a person's intention to perform a behavior is influenced by the foundation of attitudes towards behavior and perceptions of behavioral control (Ajzen, 1991 in Ghozali, 2020). This statement is in line with Meliyani et al. (2024) that students will be more ready to work if the more internship experience they have in the same field.

Based on this, this research is in line with research conducted by Elisabet & Sinarti (2020) which states that internship experience has a significant effect on career choice.

b. The Effect of Labor Market Considerations on Career Selection as a Public Accountant

Based on hypothesis testing of the effect of Labor Market Considerations on Career Selection as a Public Accountant, it shows that labor market considerations play an important role in influencing the career choices of accounting students in the field of public accounting. The test results show that labor market considerations have a positive effect on job selection as a public accountant. Labor market considerations can include security, availability, and ease of access to employment. According to research conducted by Yulitasari & Iqbal (2023) in choosing a career as a public accountant, students will consider the job market in determining their career choices. The better the job market considerations in the public accounting profession will support accounting students' interest in choosing a career as a public accountant. (Rofikah et al., 2022).

This is in accordance with Ajzen's Theory of Planned Behavior (1991) in Ghozali (2020) which states that attitudes towards behavior and perceptions of behavioral control are the basis for intending to take an action. Labor market considerations are considered part of attitudes towards behavior and perceptions of behavioral control. Students see job stability and good career prospects in the public accounting profession tend to have a more positive attitude towards this profession. Meanwhile, in relation to Maslow's theory of needs, the results of this study also show that job market considerations fulfill students' security needs. This study shows that if you have a good job market with broad job opportunities and good job security or in the sense of having job stability and good prospects, then individuals or students will feel safer, thus fulfilling the need for security.

Based on this, this research is in line with research conducted by Sekarini & Khoiriawati (2021) and Wibowo (2020) which states that labor market considerations affect career choices as public accountants.

c. The Effect of Social Values on Career Selection as a Public Accountant

Based on hypothesis testing of the effect of Social Values on Career Selection as a Public Accountant, the test shows that social values have a positive effect on career selection as a public accountant. Social values refer to high feelings or values, a sense of prestige and self-esteem in the eyes of society so that individuals tend to choose jobs by considering social values in society. (Yulitasari & Iqbal, 2023). In undergoing a career, students hope to interact with other people with different expertise, so the social value factor is a consideration for accounting students for choosing a career as a public accountant.

Based on the Theory Planned of Behavior, Social Value can act as part of subjective norms and perceptions of behavioral control, which are determinants of individual intention to perform a behavior (Ajzen, 1991 in Ghozali, 2020). In the context of subjective norms, the support of the views of the social environment of student respondents such as family, friends and others gives students the belief that the public accounting profession has high social value by being able to meet individual social needs from indicators of opportunities to interact, personal satisfaction, and opportunities to carry out hobbies in the public accounting profession supported from their social environment. Then, based on the context of perceived behavioral control, students' beliefs about high social values in public accounting careers such as skills and opportunities to interact with others, career opportunities according to individual desires and interact with other parties such as clients and colleagues form a view of ease in realizing the intention to choose a public accounting career. Meanwhile, Maslow's Hierarchy of Needs Motivation Theory states that individuals are motivated to fulfill certain needs in a certain hierarchical order. One of the needs mentioned in this theory is the need for social (Ghozalli, 2020). In this study, a public accounting career is seen as having high social value from the perspective of others which makes individual students feel valued and accepted by their social environment, thus fulfilling the need to be loved and owned or their social needs are met.

Based on this, this study is in line with research conducted by (Rahmadiany & Ratnawati (2021) and Murdiawati (2020) which states that social values affect career choice as a public accountant.

d. The Effect of Internship Experience on Career Selection as a Public Accountant with Financial Rewarding as a Moderator

Based on hypothesis testing of the effect of internship experience on career selection as a public accountant with financial rewarding as a moderating variable, this test shows that financial rewarding is unable to moderate the effect of internship experience on career selection as a public accountant. Financial Rewarding is an indicator of a person to receive payment from his profession or work (Arthasari & Putra, 2022). Therefore, with the reward in the form of financial rewards, an individual will be more motivated in choosing or undergoing a career, especially with an understanding of the picture of work reality by having participated in internship activities in the same field.

However, this study is not in line with the Planned of Behavior (TPB) theory that the internship experience can be considered the basis for choosing a public accounting career as

an attitude towards behavior. In the real world, students who have done internships may gain a more comprehensive understanding of the public accounting profession, including the challenges and long-term career prospects. Hands-on experience provides more valuable insights than financial incentives alone. Students may value more aspects such as practical experience, guidance from professionals, and in-depth knowledge of public accounting that they gain during internships, which cannot be replaced by financial rewards. In this study, it occurs because attitudinal beliefs and behavioral control in internships are strong enough to influence the career choice of public accountants without requiring additional encouragement from financial factors. This is also supported that financial rewarding is not a significant moderator in the relationship between internship experience and career choice as a public accountant.

The majority of these respondents want to enrich the relevant skills or knowledge gained and the picture of real work experience more than there are some student respondents who disagree regarding public accountants being able to provide high starting salaries and rapid salary increases. From the perspective of Maslow's Needs Theory, the results of this study indicate that although financial rewarding plays a role in meeting security needs, this is not enough to moderate the effect of internship experience on career selection. Although adequate financial rewards from the public accounting profession provide a sense of security for their hard work, this does not seem to be enough to moderate the influence of internship experience in terms of fulfilling self-actualization needs on career selection. Indicators such as an attractive starting salary, the potential for future salary increases, and the availability of pension funds were not strong enough to strengthen the relationship between internship experience and career selection.

Based on this, this study is not in line with research conducted by Elisabet & Sinarti (2020) and Sekarini & Khoiriawati (2021) which state that internship experience and financial rewarding have a significant effect on career choice. However, it is in line with the research of Pangestu et al. (2022) and Muliasari & Andayani (2023).

e. The Effect of Social Values on Career Selection as a Public Accountant with Financial Rewarding as a Moderator

Based on hypothesis testing of the effect of social values on career choice as a public accountant with financial rewarding as a moderating variable, the test shows that financial rewarding is unable to moderate the effect of social values on career choice as a public accountant. Financial reward is considered in choosing a profession, because one of the goals of a person working is to get financial rewards. While social values relate to the expectations of the social environment, how a person is viewed from the point of view of his social environment in interacting with others as well as to the intrinsic value of self, which is done to show the abilities possessed. A person who has a career in a field is considered to be more valued and has his own place in society, so that it can influence the choice of career (Nelafan & Sulistiyanti, 2022).

According to the Theory Planned of Behavior, social value can be considered as part of subjective norms, which is one of the factors determining individual intention to perform a behavior Ajzen (1991) in (Ghozali, 2020). However, in this study, financial rewarding did not moderate this relationship, indicating that the social values held by individuals are not sufficiently influenced by financial incentives. Subjective norms, such as social support from

the social environment of undergraduated accounting FEB UB students in seeing the public accounting profession, are more driven by environmental support for students' intrinsic values than financial factors. Perceived behavioral control, or the belief that one can easily choose this profession, is also more influenced by intrinsic self-assessment because rather than financial motivation because some students who disagree regarding public accountants are able to provide high starting salaries and rapid salary increases but they agree more on the indication of social value towards choosing a career as a public accountant. This shows that social value remains a dominant factor in their career choice as public accountants, without being influenced by financial rewarding. From the perspective of Maslow's Needs Theory, the results of this study indicate that although financial rewarding plays a role in fulfilling security needs, it cannot strengthen the influence of social values on career selection. Social needs, which include social interaction and fulfillment of others, are more influential in the context of social values. In choosing a public accounting career, students are more influenced by how they are seen and accepted in society rather than feeling secure by financial incentives alone.

Based on this, this study is not in line with research conducted by Rahayu & Abidin (2023) which states that financial rewarding can moderate the influence of social values on career choice as a public accountant.

IV. CONCLUSION

The purpose of this study was to analyze how internship experience, labor market considerations, and social values affect career choice as a public accountant with financial rewarding as a moderating variable. This research was conducted on 85 undergraduate accounting students of the Faculty of Economics and Business, Universitas Brawijaya from the class of 2020 and 2021 using purposive sampling technique with the criteria used through certain considerations (judgment sampling). Based on the results of the research that has been conducted, it can be concluded that internship experience, labor market considerations, and social values have a positive effect on career choice as a public accountant. Meanwhile, financial rewarding can strengthen the relationship between the influence of labor market considerations on career choice as a public accountant. However, financial rewarding cannot strengthen the relationship between the influence of internship experience and social values on career choice as a public accountant.

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