

# **The Effect of Financial Rewards, Labor Market Considerations, and Professional Training on Career Selection as Public Accountants**

**(Empirical Study on Accounting Students of Muhammadiyah University of Surakarta)**

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**Abstract:** Public accounting is one of the most expensive professions because the largest source of income for public accountants has shifted from auditing services to management consulting services. Students are often faced with several considerations when choosing a career as a public accountant, such as financial rewards, labor market considerations, and professional training. This study aims to analyze the effect of financial rewards, labor market considerations, and professional training on career choices as public accountants. This study uses a quantitative method by distributing questionnaires to respondents using Google Forms. The sampling technique was carried out randomly, with each population being a respondent with 90 data observations. The object of this study is the class of 2019-2020 of accounting students at the Muhammadiyah University of Surakarta. The analytical method in this study uses multiple linear regression analysis. The result of this study is that labor market considerations and professional training influence the choice of a career as a public accountant. Meanwhile, financial rewards do not affect choosing a career as a public accountant.

**Keywords:** Financial Awards, Labor Market Considerations, Professional Training, Public Accountant.

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## **1. Introduction**

In human life, when they are adults, individual thinking is more complicated than individual adolescent thinking. It is influenced by the notion of society that adults must have steady jobs and glorious careers so that the main focus of adult individuals is only centered on these two things, the fulfillment of needs. It can be adequately fulfilled, so that a career is an aspect that is considered very important in society. There is no doubt that a career is the main goal in achieving social status and meeting economic needs (Rahayu, 2003).

Career selection as a public accountant is closely related to financial rewards. These financial awards are considered when choosing a profession because the primary goal of a person working is to obtain financial rewards. According to Benny & Yuskar (2006), public accounting is one of the most expensive professions because public accountants' most significant income source has shifted from auditing to management consulting services.

For this reason, many people compete to achieve a good and stable career, which is the basic foundation of a person's life, including students with ambitions and aspirations to have a good life with a promising career. Therefore, students seek knowledge and gather as much experience as possible to support the career choices that will be made later.

In determining a career, students must pay attention to aspects internally by adjusting their abilities (talents) and desires (interests). Student readiness is important, but students must also consider the suitability of the desired career with the study program chosen so that students can work optimally with the knowledge gained while studying at the lecture level so that their careers are growing. As an accounting student, it is also appropriate to choose a career as an accountant, both public and non-public. An accounting student who has completed education and earned an accounting degree wants to have a job and achieve a career as a professional accountant with a career recognized and trusted by others. Becoming a professional requires effort and encouragement internally, such as motivation to keep trying to achieve a target and develop it, one of which is by seeking as much experience as possible and attending professional training. In addition to individuals having solid self-motivation, external encouragement is also needed to make individuals more enthusiastic about developing their careers. External drivers in the form of financial rewards are a form of appreciation for individuals in a career so that these individuals are more enthusiastic about doing what they want.

In addition to determining a career that considers internal aspects, students also need to consider external aspects that must be carefully considered. Job market considerations are, of course, essential to choosing a career that is easily accessible, widely available, and guarantees the quality of life of accounting students. Of

course, with the intense competition to have a promising career, we also have to take opportunities into account so that we can have the career we want.

Considering that in an ever-developing economy, the profession of an accountant is undoubtedly highly sought after and needed by both companies and the government, a public or non-public accountant has the opportunity to have a steady job and a promising career. However, even though it has good opportunities, it must be accepted that many are interested in becoming accountants. Hence, the competition becomes fierce, so in this case, a professional accountant with many skills and experience will have a promising career. Therefore, equipping oneself is, of course, the main point of competing.

As an accounting student, they should have considered career prospects that would make him like the job. An accountant is divided into two types with different career prospects according to concentration. There are both public and non-public accountants; both have the same understanding and type of work but differ in the place where the accountant works and for whom the accountant works. Public accountants are independent accountants who perform services for the public when they need them, and they can work individually or in organizations. Usually, public accountants will work for a company or an established financial services authority. Meanwhile, government accounting (non-public) will usually work in certain designated government agencies.

Thus, this study aims to analyze several variables that influence the choice of a career as a public accountant, such as financial rewards, labor market considerations, and professional training. There is research that discusses choosing a career as a public accountant, including Setianto & Harahap (2019), Ariyani & Jaeni (2022), Susanti et al. (2019), Supriyadi et al. (2020), Iswahyuni (2018), and Saputra (2018). With inconsistent results and research differences, the researchers tried to re-examine by examining Accounting Study Program students at the Muhammadiyah University of Surakarta.

## **2. Literature Review and Hypothesis**

### **2.1 Theory of Motivation**

According to Weiner (1990), *motivation* is an internal condition that awakens us to action, encourages us to achieve specific goals, and keeps us interested in certain activities. There are many motivations according to goals: economic, social, and quality and career. In a person, motivation will always be there. Motivation appears suddenly or arises on purpose. A person is motivated when their outlook on the future inspires them to engage in an activity that is firmly based on the desire to accomplish something good. As a form of motivation for an accounting student who studies hard to be able to have a career as a professional public accountant with the aim and desire to obtain financial rewards so that he can make ends meet and achieve the success he wants.

Kadarisman (2012) states that bonuses or incentives are awards or rewards given to motivate workers to have high-performance productivity, which is not fixed or intermittent. With the above career, one must consider the benefits that will be obtained in the future. Financial awards become an accompaniment to motivate students in their careers.

### **2.2 Expectancy Theory**

Hope is a request for something in the future that is believed to happen, where something that is expected will have results. Hope becomes part of motivation, and motivation is an encouragement to achieve desires. In contrast, hope is a shadow part of obtaining results from motivation, and hope becomes a strength for motivation to keep going. The essence of the theory of expectations is that demand is part of the desire in motivation to achieve goals and objectives from the results of individual interactions based on activity in performance, performance with reward results, and awards or rewards to fulfill personal desires and individual needs.

In other words, the choice of a career as a public accountant must be based on expectations and the desire to have a job and have good performance from the job so that one will get financial rewards for achieving success in self-esteem or personal satisfaction and fulfillment of needs. Accounting students will choose a career as a public accountant if they meet the expected criteria for financial rewards that can meet their basic needs and satisfaction needs.

### **2.3 Theory of Needs or Maslow's Theory (Need Hierarchy)**

Abraham Maslow (1943) expressed a theory about the division of needs, which are divided into various hierarchies using a pyramid. Humans want to fulfill their life needs, which are divided into levels from the highest to the lowest. In Maslow's theory, the highest level on the pyramid is self-actualization, and the lowest is physiological needs. All of these needs motivate someone to achieve goals in life. This theory explains that there are five levels of basic needs: physiological needs, security needs, needs for belonging and affection, needs for appreciation, and needs for self-actualization.

## 2.4 Public Accountant Career

A public accountant has been granted permission by the finance minister to provide services as stipulated in Law Number 5 of 2011 concerning public accountants. The main reason for a public accounting profession, as expressed by Munawir (1999), is to perform the function of validation or to ensure the fairness of financial reports. Mulyadi (1992) defines the public accountant profession as "a profession of public trust; it is from this profession that the public expects a free, impartial assessment of the information presented by company management in financial reports." Public accounting works for all people who need their services in carrying out accurate financial reporting.

## 2.5 Financial Reward

Career selection is appropriate considering financial rewards are an appreciation of one's work ability and provide motivation that encourages good performance. Every company will provide financial rewards according to the company's capabilities and the performance of its workers, one of which is a public accounting firm, where usually a public accounting firm will do more work. A public accounting firm does not only work with or audit one or two companies; many companies become its clients. Working as an auditor in a public accounting firm requires expertise and thoroughness so that the public accounting firm can reap significant financial rewards. Damayanti (2005) revealed that financial reward or salary is one of the variables that accounting students will consider when choosing their profession. With financial rewards, students will consider which career to choose for their future lives. Financial rewards in the form of long-term salaries are a consideration and a factor in career selection, especially if there is a salary increase or bonus. A career as an auditor in a public accounting firm has excellent financial rewards. It is fitting that accounting students will prefer a career as a public accountant.

**H1: Financial rewards affect the career choice as a public accountant.**

## 2.6 Labor Market Consideration

According to Stolle (2006), labor market considerations are jobs that can be accessed in the future. Labor market considerations are an estimate of opportunities for work to be carried out in the future. According to Wheeler (1983), labor market considerations include job availability, job security, career flexibility, and promotion opportunities. Labor market considerations are used to sort careers according to and as desired and have the best chance for someone to get the job. A career as a public accountant has market considerations that have many opportunities. Economic operations depend on financial reports, which of course require the services of an auditor, so becoming a public accountant for accounting students will have quite a lot of labor market considerations.

**H2: Labor market considerations affect the career choice as a public accountant.**

## 2.7 Professional Training

A public accountant must also be dependable. Professional training is provided to accountants in order for them to become professional accountants, both verbally and in writing, in the form of certifications. According to Stolle (1976) and Mariny (2003), students considering a career as a public accountant consider training. Others will entrust financial reporting to a competent and certified accountant to ensure the accuracy of financial reporting. Professional education is essential for a job as a public accountant. To become a professional accountant, accounting students must first complete professional training. Accounting students with professional training will have a wealth of experience and diverse abilities before deciding on a job.

**H3: Professional training affect career the choice as a public accountant.**

# 3. Methodology and Procedure

## 3.1 Population and Sample

Table 1: Results of Sample Selection Random Sampling Method

No	Information	Total
1	Questionnaire obtained after distribution	91
2	Questionnaires that have extreme/incomplete data	1
Amount Sample		90

Source: Data Analysis Results, 2023

Table 2: Characteristics of Respondents by Gender

No	Gender	Total
1	Male	23
2	Female	67
<b>Amount</b>		<b>90</b>

Source: Data Analysis Results, 2023

According to Tables 1 and 2, there were 90 respondents; there were 23 male respondents and 67 female respondents. Accounting students at Muhammadiyah University Surakarta, class of 2019-2020, are overwhelmingly female, according to the gender of the research respondents. The following measures are used in this investigation for each variable.

Table 3: Research Measurement Indicators

Variable	Indicator	Source
Financial Reward	1. Expect a high starting salary 2. Hoping for a pension fund 3. Expecting a raise, given more	Iswahyuni (2018)
Labor Market Consideration	1. The type and work environment are guaranteed safe 2. The type and work environment are easily known	
Professional Training	1. Need job training before starting work 2. Participate in training outside the institution to improve professionalism 3. Participate in routine training within the institution 4. Gain varied work experience	
Career Selection as Public Accountant	1. Public accountants can become trusted business consultants 2. A public accountant can become a company director 3. It is easy for a public accountant to get a promotion 4. The rewards are in accordance with the efforts given by the work environment	Ariyani & Jaeni (2022)

### 3.2 Data Analysis Method

This study uses multiple regression analysis methods. Multiple linear regression analysis was used to determine the significance of financial reward variables' influence on long-term and short-term income, professional training, and job market considerations on student career choices to become public accountants. The regression equation model used to test the hypothesis is as follows:

$$PK = \alpha + \beta_1 \cdot PF + \beta_2 \cdot PPK + \beta_3 \cdot PP + e$$

## 4. Results and Discussion

### 4.1 Descriptive Statistical Analysis

The results of the descriptive statistical test contain information about the minimum, maximum, average, and standard deviation values of each of the variables studied. The results of the descriptive statistical test can be seen in the following table.

Table 4: Results of Descriptive Statistical Analysis

Variable	N	Minimum	Maximum	Mean	Std. Dev
Financial Reward	90	7	15	11,90	2,077
Labor Market Consideration	90	10	20	14,79	2,447
Professional Training	90	6	10	7,90	1,190
Career Selection as Public Accountant	90	10	20	14,80	2,460
Valid N (listwise)	90				

Source: Data Analysis Results, 2023

Based on Table 4, the results of the descriptive statistical test show that the assessment of financial rewards from the 90 samples of analysis has a minimum value of 7 and a maximum value of 15. The standard deviation value is 2.077. The average value for the financial reward variable with three statement items is 11.90. This result means that accounting students at the Muhammadiyah University of Surakarta, class of 2019–2020, perceive that financial rewards are sufficient to motivate respondents to choose a career as a public accountant.

Based on Table 4, the results of the descriptive statistical test show that the assessment of labor market considerations from the 90 sample analyses has a minimum value of 10 and a maximum value of 20. The standard deviation value is 2.447. The average value for the labor market consideration variable with two statement items is 14.79. This result means that accounting students at the Muhammadiyah University of Surakarta, class of 2019–2020, perceive that labor market considerations motivate respondents to choose a career as a public accountant.

Based on Table 4, the results of the descriptive statistical test show that the professional training assessment of the 90 samples of analysis has a minimum value of 6 and a maximum value of 10. The standard deviation value is 1.190. The average value for professional training variables with four statement items is 7.90. This result means that accounting students at Muhammadiyah University Surakarta, class of 2019–2020, perceive that more than professional training is needed to motivate respondents to choose a career as a public accountant.

Based on Table 4, the results of the descriptive statistical test show that the assessment of career choice as a public accountant from 90 samples of analysis has a minimum value of 10 and a maximum value of 20. The standard deviation value is 2.460. The average value for the career selection variable for a public accountant with four statement items is 14.80. This result means that accounting students at the Muhammadiyah University of Surakarta, class of 2019–2020, wish to become public accountants.

### Discussion

Before testing linear regression, the data must pass the classical assumption test. In this study, the significance value of the normality test was 0.200, which means that the data in this study were usually distributed. For the multicollinearity test, the tolerance value for each variable is 0.773-0.664-0.640, and the VIF value is 1.293-1.507-1.561, which means that each variable is free from multicollinearity. For the heteroscedasticity test, the significant value of each variable is 0.306-0.175-0.549, which means that each variable is independent of heteroscedasticity. The results of multiple linear regression tests were carried out using the IBM SPSS 22 program, as detailed in the table below.

**Table 5:** Results of Multiple Linear Regression Analysis

Variable	Regression Coefisient	T-count	Sig.	Information
Constant	4,621	2,682	0,009	
Financial Reward	0,161	1,321	0,190	H <sub>1</sub> Rejected
Labor Market Consideration	0,504	2,203	0,030	H <sub>2</sub> Accepted
Professional Training	0,290	2,555	0,012	H <sub>3</sub> Accepted
R <sup>2</sup> = 0,299		F-count = 12,242		
Adjusted R <sup>2</sup> = 0,275		Sig. = 0,000		

Source: Output SPSS, 2023

Based on the results of the linear regression test in Table 5, it is known that the adjusted R square value is 0.275, or 27.5%. This result shows that the independent variables, namely financial rewards, labor market considerations, and professional training, can explain variations in the dependent variable, namely the act of selecting a career as a public accountant by students, by 0.275, or 27.5%, while the remaining 0.725, or 72.5 %, is explained by other variables that are not included in this study. The results of the simultaneous F test showed a significance value of 0.000. The significance value produced by the F test is less than 0.05, so it can be concluded that the multiple regression model meets the requirements and is a fit regression model.

The financial reward variable has a t-test significance value of 0.190, meaning more than 0.05 or 5%. Thus, **H<sub>1</sub> is rejected**, meaning that financial rewards do not affect choosing a career as a public accountant. Even though basically all humans, especially students who are fresh graduates, need a salary to meet their basic needs or primary needs, financial rewards do not only focus on salary but other rewards such as bonuses, rewards, and fees. These three financial awards cannot be obtained at the beginning of their careers. It takes some time to prove oneself so that one deserves to get financial rewards. One of the statements used in measuring research on financial rewards is whether choosing a career as a public accountant aims to get a high salary. In the questionnaire results, most chose fewer answers to agree, which indicates that high salaries are not

the primary goal of newly graduated students looking for work. Students who have just graduated do not have experience, so the primary goal of work is to find a variety of experience. This desire arises because of the number of students who have just graduated from college without getting direct work experience. This study's results align with the research results by Dary & Ilyas (2019), which state that financial rewards do not affect choosing a career as a public accountant.

The labor market consideration variable has a t-test significance value of 0.030, which is less than 0.05 or 5%. Thus, **H2 is accepted**, meaning that labor market considerations affect the career choice of a public accountant. Students will choose a career that has many opportunities and guaranteed job security, a career as a public accountant actually has quite a lot of opportunities to see in the economic world definitely need an accountant, because almost all activities in the world are around the economy, both at home and abroad career as an accountant much needed, although the accounting profession has many types, one of the accounting professions that has excellent opportunities is a public accountant where a public accountant can work for more than one company or more than one client, in addition to available opportunities, guarantees of safety at work must also be considered when choosing a career to aim for, a career as a public accountant is guaranteed safety so that this career is also a consideration for students to work, this is in accordance with the theory of motivation and expectations where students will choose a career by considering the most excellent opportunities in the hope that they will be accepted and having a career according to what you want, high opportunities will bring up great expectations.

The professional training variable has a significance value of 0.012, meaning less than 0.05 or 5%. Thus, **H3 is accepted**, meaning that professional training influences a career choice as a public accountant. They must first pass training to have a promising career and become an expert or professional. With professional training, a student can improve individual skills so that when they start a career, they already have experience and certificates that can help show the value of the individual. With a professional certificate, other people will trust that person's expertise. This means that by following the theory of motivation and using self-motivation to demonstrate individual abilities, individuals will be increasingly motivated to take professional training and continue to develop their skills. The more training they attend, the more certificates they will get. This result shows that the individual is a professional. Likewise, in choosing a career as a public accountant, individuals need much motivation to become professionals so that they will think about participating in much professional training to be recognized. In this case, it also follows the theory of needs, namely the need for self-actualization and recognition as a professional accountant. The more the individual is recognized, the more achievements will be obtained. For this reason, professional training is the foundation for becoming someone with a promising career, such as a professional public accountant with a good career.

## 5. Conclusion

This study examines the effect of financial rewards, labor market considerations, and professional training on career choices as public accountants among accounting students at the Muhammadiyah University of Surakarta, class of 2019-2020. Based on the results of the tests carried out, it can be concluded that:

1. Financial rewards do not affect choosing a career as a public accountant. The better financial rewards do not affect choosing a career as a public accountant.
2. Labor market considerations affect the career choice of a public accountant. The better the knowledge of the labor market, the better the career choice as a public accountant.
3. Professional training influences your career choice as a public accountant. The better one's professionalism, the better one's chances of choosing a career as a public accountant.

Based on the results of the discussion, the suggestions that can be given are:

1. For further researchers to expand the object of research, In addition, future researchers can extend their research period so that the results can better describe long-term conditions and provide more accurate results.
2. Adding statements to the questionnaire and increasing the number of respondents to make the data obtained more reliable
3. Adding other variables that have not been explained in this study, such as social values, gender, and work environment, for their influence on choosing a career as a public accountant.

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