

The Determinants Of Accounting Students' Interest As An Accountant Educator

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ABSTRACT

This study aims to determine the determinant of accounting students' interest to have a career as an accountant educator. To get data, we collected it from questionnaires to accounting students from 4 universities in South Jakarta with certain criteria. The questionnaires that were back and processed were 100. This study uses PLS analysis with a purposive sampling technique. In this research, the analytical tool used is Smart PLS 3.3.3 Software. The results show that variables of professional recognition, professional training, social values, and labor market consideration have a positive and significant effect on the interest of accounting students' careers as accountant educators.

Keywords: Keyword_ Accountant Educators; labor market considerations eyword; Professional Recognition; Social Value

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INTRODUCTION

A good education system will create superior human resources and make a country advanced. The higher the quality of a country's education, the more advanced the country. Conversely, the lower the quality of a country's education system, the country will be underdeveloped. The education sector is one of the sectors that can improve economic development in Indonesia. Increased economic development and the demand for qualified and competent labor force educational institutions to produce graduates who have the quality to compete in the world of work. The Accounting Department is the most popular major for students. Many universities, both public and private, have a large number of accounting students. Students who choose accounting study programs are affected by several factors including job opportunities after graduation, family influence, and friends' influence in their environment.

Table 1

Number of Interested Student to Accounting Majors on 2019 (Several Universities)

Nama Universitas	Peminat
Universitas Indonesia (UI)	3.563
Universitas Padjadjaran (Unpad)	3.065
Universitas Pancasila (UP)	1.567
Perbanas Institute	2.000

Source: education.kompas/universities-with-most-capacity, 2023)

Based on table 1 above, according to the Indonesian Accountants Association (2019), with the large number of students who want to enter the accounting department, Professional Accounting Education (PPAk) is inseparable from Law No. 2/1989 and Law No. 34/1954 concerning finance minister regulations (PMK) Number 25/PMK/01/2014 concerning State registered accountants which states that the title of

accountant is given to graduates of state and private universities appointed by the government following the requirements to produce accountants for the education process. Therefore, accounting graduates must consider well the career that will be chosen after graduating from college. Every accounting graduate is free to choose what career he will pursue. So, later they can have a professional career and become a qualified workforce. As a final-year undergraduate accounting student, it is necessary to prepare for the career that will be pursued later. This will be important so that students are not wrong in choosing a career.

The desire or interest that exists in students will be one of the determinants for students to choose a career. Professional recognition, professional training, social values, and also labor market considerations related to education will influence students' decisions in choosing a career in education. This research refers to research conducted by Iswahudin (2015). What distinguishes this research from previous research lies in the variables used, in this study there are additional independent variables, namely professional recognition, professional training, social values, and labor market considerations. Therefore, the authors want to see whether there is an influence between the three independent variables to be studied. Based on the background above, this study examines as follows: 1. Does professional recognition affect accounting students' interest in a career as an educator accountant? 2. Does professional training affect accounting students' interest in a career as an educator accountant? 3. Do social values affect the interest of accounting students in a career as an educator accountant? 4. Do labor market considerations affect the interest of accounting students in a career as an educator accountant?.

Professional Recognition According to Wasitasari and Astika (2017) is a form of assessment and awarding in various forms to recognize the performance or efforts of a person who is considered satisfactory. The recognition of achievements for their performance will improve the quality of the work produced and can motivate them to achieve a better career. According to Wasitasari and Astika (2017), professional recognition is a form of assessment and awarding in various forms to recognize the performance or efforts of a person who is considered satisfactory. Professional recognition is the recognition of the achievements and success of a job that has been done. With the recognition of one's work achievements, it can increase motivation in a career and the quality of work produced. Professional recognition is considered by students who choose the public accounting profession. This means that choosing a profession is not only aimed at seeking financial rewards but also the desire to achieve and develop themselves further. The last or final-year students consider that the teaching accountant profession recognizes more achievements and provides greater opportunities for development than the corporate accountant profession (Aprilyan, 2011).

Professional Training provided by a profession is an attraction for a profession in choosing a career, someone must first consider what kind of professional training will be provided. To enter the world of work, let alone work as an accountant, prospective accountants must have a lot of work experience. For this reason, professional training is carried out to prepare prospective accountants so that they can work properly. According to Gary Dessler (2015), training is the process of teaching employees the basic skills they need to do their jobs. This training is given to new employees or employees who are already working. Meanwhile, according to Veithzal Rivai (2010), training is part of education that involves the learning process to acquire and improve skills outside the prevailing education system in a relatively short time with methods that prioritize practice over theory.

Meanwhile, social values, according to Veithzal Rivai (2010), training is part of education that involves the learning process to acquire and improve skills outside the prevailing education system in a relatively short time with methods that prioritize practice over theory. According to Baswono in Widyawati (2017), the values of a person or group can directly affect their daily activities. The roles of social values

in society for life are: 1. A tool to determine one's social worth, and social class in the social certification structure. 2. Directing people to think and behave following the values that exist in society. 3. Motivate and encourage people to realize themselves in the behavior expected by their roles in achieving these goals. 4. A solidarity tool to encourage people to work together to achieve a goal that cannot be achieved alone. 5. Monitoring, limiting, encouraging, and suppressing individuals to always do better.

Labor market considerations are things that a person considers in choosing a job because each job has different opportunities and opportunities. Professions that have a wider job market will be more attractive than professions with smaller opportunities. Apart from the public accounting profession, the fields of work that accounting students can work on are corporate accountants, government accountants, and educational accountants (Ikhwan, 2015). Job market considerations include job security and the availability of jobs or easy access to job vacancies. The job market is always considered by students in choosing a profession, because of the downturn in the economy and the difficulty of finding work, resulting in students having to pay more attention to the job market in the long and short term (Dian Putri, 2011).

Accounting Educator According to Jumamik (2010), teaching accountants is a profession that produces human resources who can have careers in three other fields, namely, public accountants, corporate accountants, and government accountants. In the context of this problem, along with the rapid economic development, there is a need for more and more accountants and the fulfillment of teaching accountants is needed to be able to produce accountants in other fields. Students who have the desire to have guarantees in old age will prefer a career as an educator accountant (Chairunnisa, 2019). According to Kurniasari (2016), educator accountants are accountants who are in charge of accounting education, namely teaching, compiling curriculum, and conducting research in accounting. The teaching accountant profession is needed for the advancement of the accounting profession itself. The ability to transfer knowledge to students must be possessed by an educator accountant to master high knowledge in business and accounting as well as information technology that can be developed in their knowledge through research.

HYPOTHESIS DEVELOPMENT

Professional recognition is the hope that someone when becoming a public accountant hopes to get achievement recognition. Someone who makes these achievements will have the enthusiasm to improve their performance. With the recognition of achievements for their performance and more opportunities to develop, the interest of accounting students in choosing a career as a public accountant is higher (Diana, 2015). Research conducted by Indah Putri Ambar and I Wayan Ramantha (2017), states that professional recognition has a significant positive effect on accounting students' career choices as public accountants, where students believe that the rewards of this profession are greater than the sacrifices. Based on the previous studies described above, the researchers formulated the following hypothesis:

H₁: Professional recognition has a positive and significant effect on accounting students' interest in a career as an educator accountant

The Effect of Professional Training on Accounting Students' Interest in a Career as an Accountant Educator. Robbins (2011), professional training provided by a professional is an attraction for a professional in choosing a career, someone must first consider what kind of professional training will be provided. To enter the world of work, let alone work as an accountant, prospective accountants must have a lot of work experience. For this reason, professional training is carried out to prepare prospective accountants so that they can work properly. Based on the description above and the previous research described above, the research develops the following hypothesis:

H₂: Professional training has a positive and significant effect on accounting students' interest in a career as an educator accountant

The Influence of Social Values on Student Interest in a Career as an Accountant Educator. Humans are social creatures, humans cannot survive without the help and support of others in meeting their needs. Humans always interact and cooperate with other humans in their various activities. Social value is a cultural value that becomes a measure or assessment of whether or not a desire or need is appropriate. This value is very concerned with the extent to which an individual in society binds himself to his group, where one individual relates to another individual as a society (Yunus Et Al, 2012: 114). The results of research by Dwi Hastuti and Ansi Kartika (2017), show that social values variables have a significant positive effect on career choices as public accountants by accounting students. Based on the description above and the previous research described above, the research develops the following hypothesis:

H₃: Social values have a positive and significant effect on accounting students' interest in a career as an educator accountant

The Effect of Labor Market Considerations on Accounting Students' Interest in a Career as an Accountant Educator. In labor market considerations, career selection as a public accountant has job security which is likely to result in layoffs, this can also be used as a consideration for students to pursue a career as a public accountant (Saputra, 2013). The results of research by Indah Putri Ambar and I Wayan Ramantha (2017), show that the labor market consideration variable has a significant positive effect on career choices as public accountants by accounting students. Based on the description above and the previous research described above, the researchers formulated the following hypothesis: H₄: Labor market considerations have a positive and significant effect on accounting students' interest in a career as an Accountant Educator. Figure 1 Framework of thought, 4 independent variables impact accounting students' interest to be accountant educators as their professional work soon their graduation.

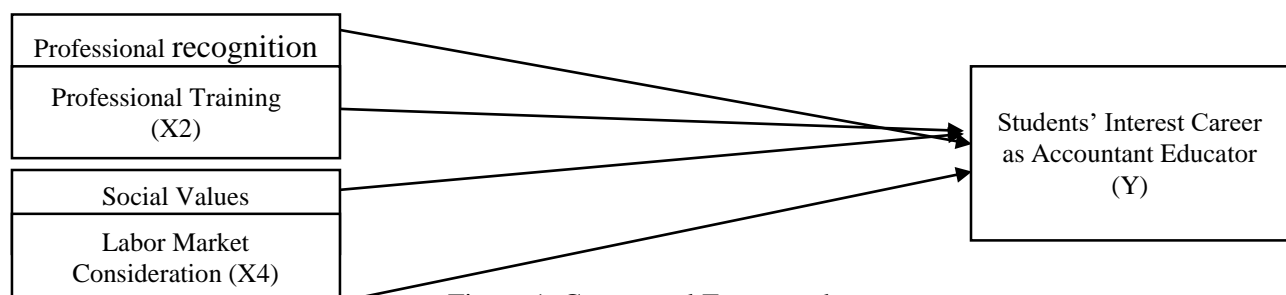


Figure 1. Conceptual Framework

METHOD, DATA AND ANALYSIS

This research uses a quantitative approach method. The type of data source used in this research is primary data, taken from questionnaires. The population used in this study were undergraduate accounting students in 2017 who were still active from 4 (four) universities that fit the criteria set by the author, such as located in South Jakarta and having B accreditation for accounting majors. Therefore, 4 determinants of accounting students' interest in accounting education are Professional Recognition (X1) Professional Training (X2) Social Values (X3) Labor Market Considerations (X4). Thus, accounting students' interest in a career as an accountant educator (Y) was obtained from the students of Trilogi University, Sahid University, Budi Luhur University, and Satya Negara Indonesia University.

The sample was taken in a balanced manner so that the data obtained could represent accounting students. The sampling technique uses the purposive sampling method. The criteria used in this study are: 1. Private universities located in the South Jakarta area, 2. Private universities with campus accreditation B, 3. Private universities that have Accounting majors with accreditation for Accounting majors B, d4. Undergraduate accounting students who are still active in 2017, 5. Final semester students or those who are taking a thesis, and 6. Accounting students who have taken financial accounting, cost accounting, management accounting, taxation accounting, and auditing courses.

Because the population is unknown, to determine the number of samples use the Lameshow formula. Data analysis using Smart PLS 3.3.3 Partial Least Square (PLS) software is a linear regression-based Structural Equation Modeling (SEM) equation analysis. PLS-SEM analysis consists of two sub-models, namely: the measurement model often called the outer model, and the structural model often called the inner model. Outer model conducted two tests, namely testing validity and reliability, the validity used is convergent validity and discriminant validity. Construct reliability is measured using composite reliability and Cronbanch's alpha. Testing the inner model or structural model is carried out to see the relationship between constructs, the significance value, and the R-square of the research model. Hypothesis testing is done by the bootstrapping process. Testing the proposed hypothesis can be seen from the value of the t-statistic, original sample, and p-value.

RESULT

A total of 100 questionnaires were filled out and backed by the respondents. The descriptive statistical testing shows that the lowest average score of respondents' answers to professional recognition is 3.36 and the highest average score of respondents' answers is 3.57. The variable of professional training has the lowest average score of 3.31 and the highest average score of 3.45. The social value has the lowest average score of 2.98 and the highest average score of respondents' answers is 3.36. The labor market consideration has the lowest average score of 3.29 and the highest average score of 3.40. The variable of student interest career as an accountant educator has the lowest average score of 3.20 and the highest average score of 3.38.

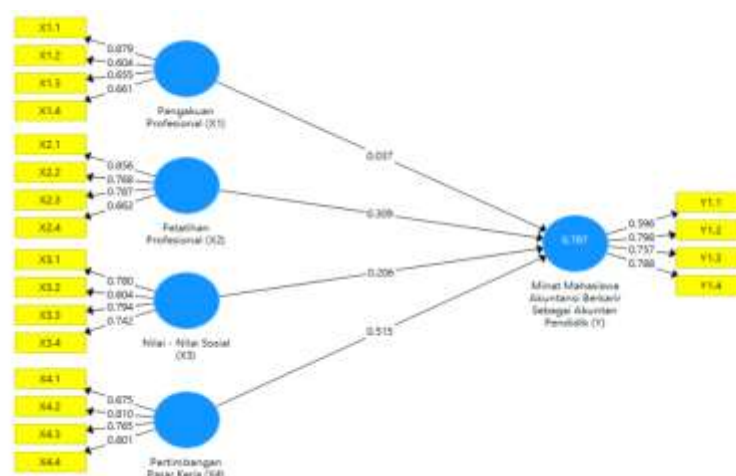


Figure 3. Value of Loading Factor

The first convergent validity test of indicators with the SmartPLS 3.3.3 software can be seen from the loading factor value in Figure 3. We can see that all indicators pass the convergent validity test or have a loading factor value above the minimum limit (0.50).

Table 2
Average Variance Extracted (AVE) Value

Construct	AVE	Description
Professional Recognition	0.501	VALID
Professional Training	0.595	VALID
Social Value	0.822	VALID
Labor Market Consideration	0.849	VALID

Source: primary data processed 2021

The AVE value can be seen in Table 2, to test the reliability and validity of the construct look at the Average Variance Extracted (AVE) column. The variables are reliable and valid if each construct has an AVE value greater than 0.50. It can be concluded that all the variables have an AVE value of more than 0.50 for all constructs which means each construct is valid.

Table 3 shows that the loading value of each item on its construct is greater than the cross-loading value. This shows that the latent constructs predict the indicators in their blocks better than other indicators and there are also no discriminant validity problems.

Table 4 shows that the square root value of the AVE of professional recognition, professional training, social values, labor market considerations, and accounting students' interest career as an educator accountant, namely (0.708, 0.771, 0.734, 0.765, 0.739) is greater than the correlation of each construct.

Table 3
Tabel Cross Loading

	Professional Recognition	Professional Training	Social Value	Labor Market Consideration	Student's Interest as Accountant Educators
X1.1	0.879	0.515	0.693	0.52	0.623
X1.2	0.604	0.409	0.309	0.239	0.29
X1.3	0.655	0.229	0.369	0.228	0.345
X1.4	0.661	0.505	0.478	0.264	0.361
X2.1	0.603	0.856	0.685	0.449	0.788
X2.2	0.409	0.768	0.432	0.272	0.363
X2.3	0.318	0.787	0.511	0.335	0.445
X2.4	0.403	0.662	0.359	0.159	0.314

X3.1	0.636	0.635	0.78	0.507	0.654
X3.2	0.348	0.384	0.604	0.175	0.388
X3.3	0.53	0.47	0.794	0.397	0.502
X3.4	0.464	0.478	0.742	0.445	0.531
X4.1	0.192	0.14	0.257	0.675	0.349
X4.2	0.519	0.504	0.59	0.81	0.613
X4.3	0.234	0.254	0.313	0.765	0.536
X4.4	0.43	0.345	0.436	0.801	0.761
Y1.1	0.198	0.223	0.265	0.584	0.596
Y1.2	0.516	0.563	0.707	0.471	0.798
Y1.3	0.416	0.324	0.421	0.351	0.757
Y1.4	0.603	0.219	0.685	0.449	0.788

Source: Primary data processed, 2023

Table 5 shows the result of composite reliability and all the value is above 0.70. The constructs are declared reliable because the value is above 0.70. This means that composite reliability is good for the constructs of professional recognition, professional training, social values, labor market considerations, and accounting students' interest in a career as an accountant educator.

Tabel 4. Fornell Lacker Criterium

	Minat Mahasiswa Akuntansi	Nilai - nilai Sosial	Pelatihan Profesional	Pengakuan Profesional	Pertimbangan Pasar Kerja
Minat Mahasiswa Akuntansi	0.739				
Nilai - nilai Sosial	0.723	0.734			
Pelatihan Profesional	0.694	0.686	0.771		
Pengakuan Profesional	0.608	0.692	0.59	0.708	
Pertimbangan Pasar Kerja	0.552	0.543	0.431	0.478	0.765

Source: primary data processed, 2023

The construct is said to be reliable if the Cronbach's alpha value is above 0.60. It can be concluded that the constructs of professional recognition, professional training, social values, labor market considerations, and accounting students' interest in a career as an educator accountant have a good Cronbach's alpha value because they are above 0.60.

Tabel 5. Composite Reliability

	Accounting Student Interest as Accountant Educators	Social Value	Professional Training	Professional Recognition	Labor Market Consideration
Accounting Student Interest as Accountant Educators	0.739				
Social Value	0.723	0.734			
Professional Training	0.694	0.686	0.771		
Professional Recognition	0.608	0.692	0.59	0.708	
Labor Market Consideration	0.552	0.543	0.431	0.478	0.765

Source: primary data processed, 2023

We use the evaluation of the Structural Model or Inner Model to see the effect. Based on Table 6 above, professional recognition (X1), professional training (X2), social values (X3), labor market considerations (X4), provides an R-Square value of 0.787. It is interpreted that the variability of the construct of accounting students' interest in a career as an educator accountant (Y) which can be explained by professional recognition (X1), professional training (X2), social values (X3), labor market considerations (X4), is 78.7% while 21.3% is explained by other variables outside the study.

Table 6. Cronbach's Alpha

Construct	Cronbach's alpha	Description
Professional Recognition	0.670	RELIABEL
Professional Training	0.790	RELIABEL
Social Value	0.715	RELIABEL

Labor Market Consideration	0.774	RELIABEL
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Source: primary data processed 2023

Tabel 7. R-Square

	R-Square
Accounting Students' Interest as Accountant Educators	0.787

Source: primary data processed 2023

Path Coefficients For hypothesis testing using a statistical value with an alpha of 5% is 1.66 by doing the second test, namely by looking at professional recognition (X1), professional training (X2), social values (X3), labor market considerations (X4), on accounting students' interest in a career as an educator accountant (Y) partially by looking at the t-statistic.

Tabel 8. Path Coefficients

	Original Sample (O)	Mean Sample (M)	Standard Deviation (STDEV)	T/Statistik (O/STDEV)	P Values
Social Value	0.206	0.205	0.083	2.469	0.014
Professional Training	0.309	0.314	0.076	4.082	0.000
Professional Recognition	0.037	0.040	0.076	2.472	0.019
Labor Market Consideration	0.515	0.510	0.070	7.402	0.000

Source: primary data processed 2023

DISCUSSION

Based on the result of path coefficients, the first hypothesis shows that the relationship between professional recognition (X1) on the interest of accounting students in a career as teaching accountants (Y) which has an original sample value of 0.037 means that there is a positive influence between professional recognition and the interest of accounting students in a career as teaching accountants. Another thing can also be seen through the t-statistic value of 2.472, this value is greater than the t-table (1.66), and has a p-value of less than (0.05), which means that there is a significant influence between professional recognition and accounting students' interest in a career as an accountant educator.

The result is in line with the research findings of Sa'dullah (2019), Harahap & Efendri (2022), and Indah Putri Ambar et al (2017) which confirm that professional recognition has a positive and significant effect on accounting students' interest in a career as an educator accountant. This shows that professional recognition is a form of assessment and reward in various forms for recognizing the performance or efforts of someone who is considered satisfactory, (Wasitasari and Astika (2017)). Thus, if the professional recognition of accounting increases, the greater the interest of accounting students in a career as an educator accountant.

Professional Training Based on Table 6 above, the second hypothesis shows that the relationship between professional training (X2) on the interest of accounting students in a career as teaching accountants (Y) which has an original sample value of 0.309 means that there is a positive influence between professional training and the interest of accounting students in a career as teaching accountants. Another thing can also be seen through the t-statistic of 4.082, this value is greater than the t-table (1.66), and has a p-value of less than (0.05) which means that there is a significant influence between professional training and the interest of accounting students in a career as an accountant educator. Thus the second hypothesis is accepted so that it can be concluded that professional training has a positive and significant effect on the interest of accounting students in a career as teaching accountants.

This result is in line with the research of Agung Joni Saputra (2018) which states that professional training has a positive and significant effect on the interest of accounting students in a career as teaching accountants. This shows that professional training improves the quality and ability in the field of accounting so that later it will excel in carrying out the tasks in this field, training is part of education which involves the learning process to obtain and improve skills outside the applicable education system in a relatively short time with a method that prioritizes practice over theory (Veithzal Rivai (2010)). This will later be related to the interest of accounting students in a career as an educator accountant. Thus, the higher the student participates in professional training, the higher the student's interest in a career as an educator accountant.

Social values Based on table 4.17 above, the third hypothesis shows that the relationship between social values (X3) on the interest of accounting students in a career as teaching accountants (Y) which has an original sample value of 0.206 means that there is a positive influence between social values and the interest of accounting students in a career as teaching accountants. Another thing can also be seen through the t-statistic value of 2.469, this value is greater than the t-table (1.66), and has a p-value of less than (0.05) which means that there is a significant influence between social values and the interest of accounting students in a career as an accountant educator. Thus the third hypothesis is accepted so that it can be concluded that social values have a positive and significant effect on the interest of accounting students in a career as an educator accountant.

This finding is in line with research conducted by Dwi Hastuti and Ansi Kartika (2017) which states that social values have a positive and significant effect on accounting students' interest in a career as an educator accountant. This shows that social value is a cultural value that becomes a measure or assessment of whether or not a desire or need is carried out (Yunus Et Al, 2012: 114). Thus, the higher the value of social values owned by accounting educators, the higher the interest of accounting students in a career as an accountant educator.

Labor Market Considerations Based on table 4.17 above, the fourth hypothesis shows that the relationship between labor market considerations (X4) on the interest of accounting students in a career as teaching accountants (Y) which has an original sample value of 0.5.15 means that there is a positive influence between labor market considerations and the interest of accounting students in a career as teaching accountants. Another thing can also be seen through the t-statistic value of 7.402, this value is greater than the t-table (1.66), and has a p-value of less than (0.05) which means that there is a significant influence between labor market considerations and the interest of accounting students in a career as an accountant educator.

Thus the fourth hypothesis is accepted, so it can be concluded that labor market considerations have a positive and significant effect on accounting students' interest in a career as an educator accountant. This is in line with research conducted by Indah Putri Ambar and I Wayan Ramantha (2017) which states that labor market considerations have a positive and significant effect on accounting students' interest in a career

as an accountant Education besides that, in line with Sa'dullah's research (2019) which states that labor market considerations have a positive and significant effect on accounting students' interest in a career as an accountant Education. The need for a career becoming an educational accountant is very necessary considering the future consideration of a career as an educational accountant that is easily accessible or available which will be pursued and carried out in the future is an expectation that is influenced by the availability of careers in the labor market (Lukman and Djuniati, 2015). Thus, the higher the level of labor market considerations that exist in teaching accountants, the higher the interest of accounting students in a career as teaching accountants.

CONCLUSION, LIMITATIONS, AND SUGGESTIONS

From the discussion that has been explained by the author regarding the effect of professional recognition, professional training, social values, labor market considerations on accounting students' interest in a career as an educator accountant, the following conclusions can be drawn: 1. Professional recognition variable (X1) has a positive and significant influence on accounting students' interest in a career as an educator accountant. 2. The professional training variable (X2) has a positive and significant influence on accounting students' interest in a career as an educator accountant. 3. Social values variable (X3) has a positive and significant influence on accounting students' interest in a career as an educator accountant. 4. The variable of labor market considerations (X4) has a positive and significant influence on accounting students' interest in a career as an educator accountant.

As a study that has been conducted in an accounting student environment, the conclusions drawn certainly have implications in determining the career path that will be chosen by students after graduating. In connection with this, the implication is that professional recognition, professional training, social values, and labor market considerations are indicators of accounting graduates in choosing the profession to pursue. Meanwhile, the implication for the world of education is that universities must prepare training for final semester students so that students are ready for a career in teaching accountants. As well as for the business world such as certification bodies must work with universities to shape students' interest in a career in teaching accountants.

Advice Based on the results of the study as well as some limitations of this study, suggestions can be given, among others: 1. Future researchers are advised to expand the sampling that will be used in the study. 2. Future researchers are advised to use more varied data collection methods, not only using questionnaires but also using interviews to get more accurate data references. 3. Further research is recommended for universities to provide training such as certification training in the field of teaching accountants so that students have provisions after graduating from university. 4. Further research is recommended for universities to increase cooperation or links to support careers for accounting students in the field of teaching accountants, for example with certification bodies. 5. Universities should collect as much information as possible about the latest labor market needs according to existing study programs, so that they can educate prospective students, and prospective graduates to determine the profession to be chosen after graduation.

In this section, the author presents brief conclusions from the results of the research with suggestions for advanced researchers or general readers. A conclusion may cover the main points of the paper, but not replicate the abstract in the conclusion. Authors should explain the empirical and theoretical benefits, the economic benefits, and the existence of any new findings. The author must present any major flaws and limitations of the study, which could reduce the validity of the writing, thus raising questions from the readers (whether, or in what way), the limits in the study may have affected the results and conclusions.

Limitations require a critical judgment and interpretation of the impact of their research. Suggestions intended for further research. This section is written using Calibri Light 12pt font, space 1

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