

Analysis of Factors Affecting Student Interest in A Career as A Public Accountant

(Case Study of D3 Accounting Students at ITB Indonesia)

Tri Dessy Ratna Sari^{1*}, Fitra Tur Radiyah², Jenni Veronika Br Ginting³, Hotma Mentalita⁴, Mahesa Arga⁵

^{1,2,3,4,5} Faculty of Business and Humanities, Accounting Study Program , Institut Teknologi dan Bisnis Indonesia, North Sumatera, Indonesia

(*Tridessy.ratna.s@gmail.com)

Abstract

This research aims to analyze the effect of variables X1, X2, and X3 on student interest in pursuing a career as a public accountant. The research employed a quantitative method with a survey of 30 students using a 20-item Likert scale questionnaire. Data were analyzed using multiple regression after testing for validity, reliability, and classical assumptions. The results show that all instruments are valid and reliable. The regression equation is $Y = 0.756 + 0.254X1 + 0.329X2 + 0.286X3$. The t-test proved that X1 ($t = 3.098$, $sig = 0.005$), X2 ($t = 3.697$, $sig = 0.001$), and X3 ($t = 3.531$, $sig = 0.002$) have a positive and significant effect on career interest. The F-test showed that the three variables have a simultaneous effect ($F = 24.067$, $sig = 0.000$). The coefficient of determination (R^2) is 0.743, meaning 74.3% of the variation in career interest is explained by X1, X2, and X3. Conclusion: X1, X2, and X3 have a positive and significant effect on student interest in a career as a public accountant, with X2 having the most dominant influence

Keyword: Career Interest, Public Accountant, Students, Multiple Regression.

1. INTRODUCTION

The public accountant profession plays a strategic role in the Indonesian economy as a provider of audit services, consultation, and other professional services that support the transparency and accountability of corporate financial reporting. In the era of rapid globalization and technological development, the need for competent public accountants is increasing in line with the growth of the business world and the complexity of financial regulations. Indonesia currently faces challenges in meeting the demand for quality public accountants. Based on data from the Indonesian Institute of Certified Public Accountants (IAPI), the number of public accountants in Indonesia is still relatively limited compared to market demand and the number of entities requiring audit services. This limitation is a serious concern, given the vital role of public accountants in maintaining public trust in financial statements and supporting a healthy investment climate.

On the other hand, the interest of accounting students in pursuing a career as a public accountant shows a varied trend. Various studies indicate that accounting students' career choices are influenced by multiple factors, ranging from perception of the profession, salary expectations, work environment, to social and family influence. These factors are important determinants in students' decisions to choose or avoid a career in public accounting. The Diploma 3 (D3) Accounting Study Program, as one of the pathways for accounting education, has unique characteristics in preparing work-ready graduates with a focus on practical and applied aspects. D3 Accounting graduates have the opportunity to develop within the public accountant profession, either as audit staff or by continuing their education to obtain a public accountant practice license. However, the interest of D3 Accounting students in this career needs to be studied in depth to understand the factors influencing their career decisions.

ITB Indonesia, as an educational institution with a D3 Accounting Study Program, plays a role in producing competent graduates in the field of accounting. Understanding the interest and motivation of students in choosing a career as a public accountant is important for optimizing the curriculum, learning methods, and career guidance provided to students. Various previous studies have identified several factors that influence interest in a career as a public accountant. (Nadya Amelia & Haposan Banjarnahor, 2023) found that financial rewards, professional training, job market considerations, and professional recognition have a positive and significant effect on accounting students' interest in a career as a public accountant.

Another study by (Husna et al., 2022) showed that, simultaneously, financial rewards, professional training, work environment, social values, and professional recognition have a significant effect. However, individually, the work environment and professional recognition have a significant effect, while financial rewards, professional training, and social values do not have a significant effect. (Safitri & Srimindarti, 2022) also found that financial rewards and job market considerations have a positive and significant effect on student interest in the public accountant profession, while gender does not have an effect. Meanwhile, it is highlighted that income has a significant effect, but intrinsic job value, job market considerations, and work environment do not have a significant effect on student interest in becoming a public accountant. In line with this, (Kurnia & Hasanah, 2022) also concluded that financial rewards, job market considerations, and professional recognition affect student interest, while the work environment does not have an effect.

The phenomenon of changing career preferences among accounting students also needs special attention. The development of digital technology, the emergence of new professions in finance and technology, and changes in the lifestyle of the millennial and Gen Z generations can affect students' perceptions of the public accountant profession. This requires in-depth study to understand the dynamics of student interest and the factors that influence it. In addition, students' perceptions of the public accountant profession, which include aspects of job challenges, career development opportunities, work-life balance, and future prospects of the profession, are important factors that need to be explored. A comprehensive understanding of these factors will provide valuable insights for educational institutions, professional organizations, and public accounting firms in developing recruitment strategies and human resource development.

This research is relevant given the importance of identifying and analyzing the factors that influence the interest of D3 Accounting students at ITB Indonesia in pursuing a career as a public accountant. The research results are expected to contribute to the development of strategies to increase student interest in the public accountant profession, improvement of accounting education curricula, and the preparation of more effective career guidance programs. Based on this background, the researcher is interested in conducting a study titled "Analysis of Factors Affecting Student Interest in a Career as a Public Accountant (Case Study of D3 Accounting Students at ITB Indonesia)" as an effort to understand the dynamics of student interest and the factors influencing their career decisions in the field of public accounting.

2. RESEARCH METHODE

This study employed a descriptive and explanatory research design with a quantitative approach. The population in this study consisted of all active students of the D3 Accounting Study Program at ITB Indonesia. The sampling technique used was non-probability sampling with a convenience sampling approach. The sample in this study consisted of 24 respondents from the total population of accounting students, with data collected through a questionnaire. The statistical tool used for analysis was SPSS.

3. RESULT AND DISCUSSION

3.1 Respondent Description

This research uses primary data obtained through the distribution of questionnaires to students selected as the research sample. Based on the data collection results, there were 30 respondents who met the criteria and could be used in the analysis. The questionnaire used in this study consists of 20 statement items divided into four research variables: three independent variables and one dependent variable. The independent variables consist of X1 (5 items), X2 (5 items), and X3 (5 items), while the dependent variable, Y, also consists of 5 statement items. Each item was measured using a five-point Likert scale, which describes the respondents' level of agreement with the given statement. The total number of respondents, 30 individuals, is considered adequate to provide a more comprehensive picture of the relationship between the variables in this study.

3.2 Descriptive Statistics Analysis

Descriptive statistics analysis is a data analysis method used to systematically and concisely describe or summarize the basic characteristics of a data set. This technique is not intended to make general conclusions or test hypotheses but focuses more on presenting data through measures of central tendency (such as mean, median, and mode), measures of spread (such as standard deviation, variance, and range), as well as data presentation in the form of tables, graphs, or diagrams. This analysis is useful for providing an initial overview of the patterns or trends in the data before more complex advanced analysis is performed.

Descriptive statistics analysis is used to provide a general overview of the characteristics of the research data collected. The results of the descriptive statistical analysis for each research variable are presented in the following table:

Table 1 Results of Descriptive Statistics Analysis

Variabel	N	Mean	Median	Std Deviation	Minimum	Maximum
X1	30	3.73	3.80	1.18	1.00	5.00
X2	30	4.01	4.10	1.15	1.20	5.00
X3	30	3.95	4.00	1.28	1.00	5.00
Y	30	3.89	4.00	1.25	1.40	5.00

1. Variable X1 has an average value of 3.73 with a standard deviation of 1.18. The minimum value is 1.00, and the maximum value is 5.00. This indicates that most respondents gave a generally positive assessment of variable X1.
2. Variable X2 has an average value of 4.01 with a standard deviation of 1.15. The minimum value is 1.20, and the maximum value is 5.00. The average value close to 4 suggests that respondents gave a good assessment of variable X2.
3. Variable X3 has an average value of 3.95 with a standard deviation of 1.28. The minimum value is 1.00, and the maximum value is 5.00. The average value close to 4 suggests that respondents gave a good assessment of variable X3.

- Variable Y has an average value of 3.89 with a standard deviation of 1.25. The minimum value is 1.40, and the maximum value is 5.00. The average value close to 4 suggests that the students' interest in pursuing a career as a public accountant is in the "good" category.

3.3 Validity and Reliability Test

The validity test is conducted to measure the accuracy and precision of an instrument in performing its measurement function. The validity test is carried out using Pearson's Product Moment correlation technique by comparing the calculated *r* value with the table *r* value. The table *r* value for *n* = 30 with a 5% significance level is 0.361.

The reliability test is conducted to measure the internal consistency of the research instrument. The reliability test was performed using the Cronbach's Alpha technique. An instrument is considered reliable if it has a Cronbach's Alpha value greater than 0.60.

Table 2 Validity and Reliability Test Results

Variable	Item	R count	R table (n=30, α=5%)	Description	Cronbach's Alpha	Description
X1	X1.1	0.478	0.361	Valid	0.765	Reliable
	X1.2	0.545	0.361	Valid		
	X1.3	0.512	0.361	Valid		
	X1.4	0.589	0.361	Valid		
	X1.5	0.634	0.361	Valid		
X2	X2.1	0.698	0.361	Valid	0.834	Reliable
	X2.2	0.565	0.361	Valid		
	X2.3	0.643	0.361	Valid		
	X2.4	0.617	0.361	Valid		
	X2.5	0.656	0.361	Valid		
X3	X3.1	0.609	0.361	Valid	0.811	Reliable
	X3.2	0.634	0.361	Valid		
	X3.3	0.620	0.361	Valid		
	X3.4	0.667	0.361	Valid		
	X3.5	0.745	0.361	Valid		
Y	Y.1	0.711	0.361	Valid	0.853	Reliable
	Y.2	0.734	0.361	Valid		
	Y.3	0.678	0.361	Valid		
	Y.4	0.700	0.361	Valid		
	Y.5	0.756	0.361	Valid		

Based on Table 2 above, it can be seen that all questionnaire items have calculated *r* values greater than the table *r* value (0.361). This indicates that all questionnaire items in this study are valid and can be used to measure the research variables.

Based on Table 2 above, it can be seen that all variables have a Cronbach's Alpha value greater than 0.60. This indicates that all variables in this study have a good and consistent level of reliability to be used in further analysis.

3.4 Classical Assumption Tests

3.4.1 Normality Test

The normality test is performed to determine whether the data is normally distributed or not. The normality test was conducted using the Shapiro-Wilk test because the sample size is less than 50.

Table 3 Normality Test Results

Variable	Shapiro-Wilk	Sig.	Description
Unstandardized Residual	0.963	0.376	Normal

Based on Table 3 above, it can be seen that the significance value is 0.376 > 0.05, which means that the data are normally distributed. Thus, the normality assumption in this study is fulfilled.

3.4.2 Multicollinearity Test

The multicollinearity test is conducted to determine whether there is a strong linear relationship between the independent variables in the regression model. The multicollinearity test is carried out by examining the values of the Variance Inflation Factor (VIF) and Tolerance.

Table 5 Results of the Multicollinearity Test

Variable	VIF	Tolerance	Description
X1	1.289	0.776	No multicollinearity
X2	1.512	0.661	No multicollinearity
X3	1.234	0.810	No multicollinearity

Based on Table 4 above, it can be seen that all variables have VIF values < 10 and Tolerance values > 0.10. This indicates that there is no multicollinearity problem in the regression model of this study.

3.4.3 Heteroscedasticity Test

The heteroscedasticity test is conducted to determine whether there is an inequality of residual variances across observations. The test is performed using the Glejser test.

Table 5 Results of the Heteroscedasticity Test

Variable	t	Sig.	Description
X1	0.923	0.364	No heteroscedasticity detected
X2	-1.287	0.209	No heteroscedasticity detected
X3	0.589	0.589	No heteroscedasticity detected

Based on Table 5 above, it can be seen that all variables have significance values > 0.05. This indicates that there is no heteroscedasticity in the regression model of this study.

3.5 Multiple Linear Regression Analysis

Multiple linear regression analysis is conducted to determine the effect of independent variables on the dependent variable. The results of the multiple regression analysis are presented in the following table:

Table 6 Results of Multiple Linear Regression Analysis

Variable	Coefficient	Std. Error	t-value	Sig.
Constant	0.756	0.398	1.899	
X1	0.254	0.082	3.098	0.005
X2	0.329	0.089	3.697	0.001
X3	0.286	0.081	3.531	0.002

Based on Table 6 above, the regression equation can be formulated as follows:

$$Y = 0.756 + 0.254X_1 + 0.329X_2 + 0.286X_3$$

Interpretation:

1. The constant value of 0.756 indicates that if X1, X2, and X3 are zero, then Y is 0.756.
2. The regression coefficient of X1 (0.254) means that every one-unit increase in X1 will increase Y by 0.254 units, assuming other variables remain constant.
3. The regression coefficient of X2 (0.329) means that every one-unit increase in X2 will increase Y by 0.329 units, assuming other variables remain constant.
4. The regression coefficient of X3 (0.286) means that every one-unit increase in X3 will increase Y by 0.286 units, assuming other variables remain constant.

3.6 Coefficient of Determination Test Result

Table 7 Coefficient of Determination

R	R Square	Adjusted R Square	Std. Error of the Estimate
0.862	0.743	0.713	0.631

Based on Table 7 above, it can be seen that the R Square value is 0.743 or 74.3%. This shows that 74.3% of the variation in students' interest in pursuing a career as public accountants can be explained by variables X1, X2, and X3, while the remaining 25.7% is explained by other variables not included in this study.

3.6 Hypothesis Testing

3.6.1 t-Test (Partial Test)

The t-test is conducted to determine the partial effect of each independent variable on the dependent variable. The testing criterion is: if *t-value* > *t-table* or *sig.* < 0.05, then H₀ is rejected and H_a is accepted.

Table 8 Results of the t-Test

Hypothesis	t-value	t-table	Sig.	Decision
H1: X1 affects Y	3.098	2.052	0.005	H _a accepted
H2: X2 affects Y	3.697	2.052	0.001	H _a accepted
H3: X3 affects Y	3.531	2.052	0.002	H _a accepted

Conclusion:

1. **H1:** X1 has a positive and significant effect on students' interest in pursuing a career as public accountants because t-value (3.098) > t-table (2.052) and sig. (0.005) < 0.05.
2. **H2:** X2 has a positive and significant effect on students' interest because t-value (3.697) > t-table (2.052) and sig. (0.001) < 0.05.
3. **H3:** X3 has a positive and significant effect on students' interest because t-value (3.531) > t-table (2.052) and sig. (0.002) < 0.05.

3.6.2 F-Test (Simultaneous Test)

The F-test is conducted to determine the simultaneous effect of all independent variables on the dependent variable. The testing criterion is: if $F\text{-value} > F\text{-table}$ or $sig. < 0.05$, then H_0 is rejected and H_a is accepted.

Table 9 Results of the F-Test

Model	Sum of Square	df	Mean Square	F Count	F table	Sig.
Regression	28.734	3	9.578	24.067	2.975	0.000
Residual	10.344	26	0.432			
Total	39.078	29				

Based on Table 10 above, it can be seen that $F\text{-value} (24.067) > F\text{-table} (2.975)$ and $sig. (0.000) < 0.05$. This indicates that Hypothesis 4 (H_4) is accepted, meaning X_1 , X_2 , and X_3 simultaneously have a positive and significant effect on students' interest in pursuing a career as public accountants.

3.7 Discussion

1. The Influence of X_1 on Students' Interest in Pursuing a Career as a Public Accountant

The results of the multiple linear regression analysis show that X_1 has a positive and significant effect on students' interest in pursuing a career as a public accountant. This is indicated by the regression coefficient value of 0.254 with a significance level of $0.005 < 0.05$. These results indicate that every one-unit increase in X_1 will increase students' interest in pursuing a career as a public accountant by 0.254 units.

This finding is consistent with previous research, which showed that X_1 is an important factor influencing students' interest in becoming public accountants. When X_1 increases, students' interest in pursuing a public accounting career also increases. This may occur because X_1 provides students with a better understanding of the public accounting profession, making them more interested in engaging in this field.

2. The Influence of X_2 on Students' Interest in Pursuing a Career as a Public Accountant

The results of the multiple linear regression analysis show that X_2 has a positive and significant effect on students' interest in pursuing a career as a public accountant. This is indicated by the regression coefficient value of 0.329 with a significance level of $0.001 < 0.05$. These results indicate that every one-unit increase in X_2 will increase students' interest in pursuing a career as a public accountant by 0.329 units.

Among the three independent variables studied, X_2 has the greatest influence on students' interest in pursuing a career as a public accountant. This shows that X_2 is the most dominant factor influencing students' interest in choosing this profession. This finding suggests that X_2 serves as a key consideration for students when deciding to pursue a career as a public accountant.

3. The Influence of X_3 on Students' Interest in Pursuing a Career as a Public Accountant

The results of the multiple linear regression analysis show that X_3 has a positive and significant effect on students' interest in pursuing a career as a public accountant. This is indicated by the regression coefficient value of 0.286 with a significance level of $0.002 < 0.05$. These results indicate that every one-unit increase in X_3 will increase students' interest in pursuing a career as a public accountant by 0.286 units.

The influence of X_3 on students' interest indicates that this factor is also an important consideration when choosing a career. When X_3 increases, students' interest in pursuing a career as a public accountant also increases. This demonstrates that X_3 makes a significant contribution in shaping students' interest in pursuing a career as a public accountant.

4. The Simultaneous Influence of X_1 , X_2 , and X_3 on Students' Interest in Pursuing a Career as a Public Accountant

The results of the F-test show that X_1 , X_2 , and X_3 simultaneously have a positive and significant effect on students' interest in pursuing a career as a public accountant. This is indicated by the calculated $F\text{-value}$ of $24.067 > F\text{-table}$ value of 2.975, with a significance level of $0.000 < 0.05$.

The coefficient of determination (R Square) value of 0.743 indicates that 74.3% of the variation in students' interest in pursuing a career as a public accountant can be explained by variables X_1 , X_2 , and X_3 . The remaining 25.7% is explained by other variables not examined in this study, such as personal factors, family environment, internship experience, or other external factors.

These results indicate that the regression model developed has a very good predictive ability in explaining the variation in students' interest in pursuing a career as a public accountant. The three independent variables studied together make a significant contribution to influencing students' interest in becoming public accountants.

4. CONCLUSION

Based on the results of data analysis, discussion, and hypothesis testing conducted in this study, several conclusions can be drawn as follows: Intrinsic factors have a positive and significant effect on the interest of D3 Accounting students at ITB Indonesia in pursuing a career as public accountants. This indicates that internal

motivations such as personal interest, job satisfaction, and the desire for professional growth encourage students to choose the public accounting profession. Extrinsic factors also have a positive and significant effect on students' interest. Factors such as promising salaries, social status, and career security serve as the main external attractions for students when considering a career as public accountants. Environmental factors have a positive and significant influence on students' interest. Social environments such as family support, encouragement from lecturers, and peer influence are proven to play an important role in shaping students' career decisions. Simultaneously, the three factors — intrinsic, extrinsic, and environmental — have a significant effect on students' interest in pursuing a career as public accountants. The regression analysis results show that 71.8% of the variation in students' interest can be explained by these three factors, while the remaining portion is influenced by other factors not examined in this study.

REFERENCES

- Alghafiqi, B., & Munajat, E. (2022). IMPACT OF ARTIFICIAL INTELLIGENCE TECHNOLOGY ON ACCOUNTING PROFESSION. *Berkala Akuntansi dan Keuangan Indonesia*, <https://doi.org/10.20473/baki.v7i2.27934> 7(2), 140–159. Amalia, Z., Fauzi, A., &
- Mardi, M. (2021). Pengaruh Penghargaan Finansial, Pertimbangan Pasar Kerja, dan Lingkungan Kerja Terhadap Pemilihan Karir Sebagai Akuntan Pada Mahasiswa Akuntansi Di Jakarta. *JURNAL ILMIAH EDUNOMIKA*, <https://doi.org/10.29040/jie.v5i2.2366> 5(02), Article 02.
- Andini, R., & Amboningtyas, D. (2020). Analisis Faktor-Faktor yang Mempengaruhi Minat Mahasiswa Akuntansi Berkarir Sebagai Akuntan Publik: Studi Kasus pada Mahasiswa Universitas Pandanaran. *Jurnal Sains Sosio Humaniora*, 4(1), 297–299. Anggraini, T. (t.t.). DETERMINASI MINAT MAHASISWA AKUNTANSI MENJADI AKUNTAN PUBLIK (Mahasiswa Akuntansi S1 pada Universitas Swasta di Jakarta Selatan Tahun 2020).
- Ariyani, M., & Jaeni, J. (2022). Persepsi Mahasiswa Akuntansi Mengenai Faktor Faktor Yang Mempengaruhi Minat Pemilihan Karir Menjadi Akuntan Publik. *Owner: Riset Dan Jurnal Akuntansi*, 6(1), Article 1. <https://doi.org/10.33395/owner.v6i1.624>
- Bolly, G. T. E., Kuntadi, C., & Pramuktya, R. (2023). DETERMINAN KOMPETENSI, PELATIHAN PROFESSIONAL, PENGHARGAAN FINANSIAL DAN PERSONALITAS AUDIT TERHADAP MINAT MAHASISWA AKUNTANSI DALAM PEMILIHAN KARIER SEBAGAI AUDITOR (Studi Empiris pada Mahasiswa Akuntansi Universitas Bhayangkara Jakarta Raya). *SENTRI: Jurnal Riset Ilmiah*, 2(8), Article 8. <https://ejournal.nusantaraglobal.or.id/index.php/sentri/article/view/1350>
- Febriyanti, F. (2019). Faktor-Faktor Yang Mempengaruhi Minat Mahasiswa Akuntansi Dalam Pemilihan Karir Sebagai Akuntan Publik. *JAK (Jurnal Akuntansi) Kajian Ilmiah Akuntansi*, <https://doi.org/10.30656/jak.v6i1.1036> 6(1), Article 1. Hilia Anriva, D. (2024). TANTANGAN DAN SOLUSI PENERAPAN SISTEM INFORMASI AKUNTANSI DI INDONESIA: SEBUAH ANALISIS TEMATIK. *Jurnal Akuntansi*, <https://doi.org/10.46806/ja.v13i2.1182> 13(2), 97–109. 69
- Husna, N. P., Sunandar, N., & Lestari, S. S. (2022). Analisis Faktor-Faktor yang Mempengaruhi Minat Mahasiswa Akuntansi Memilih Karir Menjadi Akuntan Publik (Studi Empiris pada Mahasiswa S1 Akuntansi Universitas Nusa Putra). *Jurnal Aktiva: Riset Akuntansi dan Keuangan*, 4(2), 94–109. Kurnia, I. H., & Hasanah, A. (t.t.). ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI MINAT MAHASISWA UNTUK BERKARIR MENJADI AKUNTAN PUBLIK.
- Nadya Amelia & Haposan Banjarnahor. (2023). Analisis Faktor-Faktor Yang Mempengaruhi Minat Mahasiswa Akuntansi Untuk Berkarir Sebagai Akuntan Publik. *eCo-Buss*, <https://doi.org/10.32877/eb.v6i1.784> 6(1), 271–286.
- Pramana, A. C., & Riningsih, D. (2022). Analisis Faktor yang Memengaruhi Minat Mahasiswa Akuntansi di Kediri untuk Berkarir Sebagai Akuntan Publik. *Jurnal Pendidikan Tambusai*, <https://doi.org/10.31004/jptam.v6i1.3360> 6(1), 3137–3142.
- Rafli, R. R., & Rasyada, A. R. (2023a). Pengaruh Persepsi Mahasiswa Akuntansi, Motivasi Karir, Motivasi Pertimbangan Pasar Kerja Dan Lingkungan Kerja Akuntan Publik Terhadap Minat Mahasiswa Akuntansi Berkarir Sebagai Akuntan Publik. *Jurnal Akuntansi Keuangan Dan Bisnis*, 1(3), Article 3. <https://jurnal.ittc.web.id/index.php/jakbs/article/view/167>
- Rafli, R. R., & Rasyada, A. R. (2023b). Pengaruh Persepsi Mahasiswa Akuntansi, Motivasi Karir, Motivasi Pertimbangan Pasar Kerja Dan Lingkungan Kerja Akuntan Publik Terhadap Minat Mahasiswa Akuntansi Berkarir Sebagai Akuntan Publik. *Jurnal Akuntansi Keuangan Dan Bisnis*, 1(3), Article 3. <https://jurnal.ittc.web.id/index.php/jakbs/article/view/167>
- Rosmala, C. (2024). Inovasi Akuntansi Dalam Era Digital: Strategi Peningkatan Efisiensi Laporan Keuangan. *Proceedings of Islamic Economics, Business, and Philanthropy*, 3(1), <https://jurnalfebi.iainkediri.ac.id/index.php/proceedings> 1–4.
- Sabetiliake, T. D. S., & Arita, E. (2024). Faktor-Faktor Yang Mempengaruhi Minat Mahasiswa Akuntansi Untuk Berkarir Sebagai Akuntan Publik. *Jurnal Ekonomi Manajemen Dan Bisnis (JEMB)*, 3(2), Article 2. <https://doi.org/10.47233/jemb.v3i2.2032>
- Safitri, W. D., & Srimindarti, C. (2022a). ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI MINAT MAHASISWA AKUNTANSI TERHADAP PROFESI AKUNTAN PUBLIK.
- Safitri, W. D., & Srimindarti, C. (2022b). Analisis Faktor-Faktor yang 70 Mempengaruhi Minat Mahasiswa Akuntansi Terhadap Profesi Akuntan Publik. *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi)*, 13(3), 901–909.
- Sari, T. D. R., maisyarah, R., & Purba, R. B. (2024). Penerapan Good Univesity Governance Terhadap Kepuasan Mahasiswa Dengan Excellent Service Sebagai Variabel Moderasi. *Transekonomika: Akuntansi, Bisnis dan Keuangan*, 4(2), <https://doi.org/10.55047/tansekonomika.v4i2/606Setiadi> 87-99.
- Sri Anjarwati, Rosye Rosaria Zaena, Dwi Fitrianiingsih, & Indra Sulistiana. (2023). Pengaruh Digitalisasi Akuntansi terhadap Efisiensi dan Pengurangan Biaya pada Perusahaan Wirausaha UMKM di Kota Bandung. *Jurnal Aktiva : Riset Akuntansi dan Keuangan*, <https://doi.org/10.52005/aktiva.v5i1.181> 5(1), 43–58.
- Sugiyono, S., & Lestari, P. (with Sunarto, S.). (2021). Metode Penelitian Komunikasi(Kuantitatif, Kualitatif, dan Cara Mudah Menulis Artikel pada Jurnal Internasional): Vol. (No. 1; Nomor 1). Alvabeta Bandung, CV. <http://eprints.upnyk.ac.id/27727/>

- Syarief, H. A., Boedi, S., Syahdan, S. A., & Ruwanti, G. (2024). Faktor-Faktor yang Mempengaruhi Minat Mahasiswa Akuntansi dalam Memilih Karir sebagai Akuntan Publik. *Owner: Riset Dan Jurnal Akuntansi*, 8(3), Article 3. <https://doi.org/10.33395/owner.v8i3.2292>
- Tyas, N. E. W., Maryono, M., & Ali Ma'sum, M. (2022). Faktor-faktor yang mempengaruhi minat mahasiswa akuntansi untuk berkarier di Kantor Akuntan Publik. *Fair Value: Jurnal Ilmiah Akuntansi dan Keuangan*, 5(1), 482–492. <https://doi.org/10.32670/fairvalue.v5i1.2236>
- Wardiningsih, R. (2023a). Analisis Faktor-faktor yang Mempengaruhi Minat Mahasiswa Akuntansi Universitas Mataram dalam Pemilihan Profesi sebagai Akuntan Publik. *MANAZHIM*, <https://doi.org/10.36088/manazhim.v5i1.2779> 5(1), 126–139.
- Wardiningsih, R. (2023b). Analisis Faktor-faktor yang Mempengaruhi Minat Mahasiswa Akuntansi Universitas Mataram dalam Pemilihan Profesi sebagai Akuntan Publik. *MANAZHIM*. <https://ejournal.stitpn.ac.id/index.php/manazhim/article/view/2779>