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AN EXAMINATION OF THE FACTORS THAT INFLUENCE THE JOB MARKET AND THE REASONS BEHIND ACCOUNTING STUDENTS' DECISION TO BECOME PUBLIC ACCOUNTANTS

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Abstract

The decision of accounting students to pursue a career in accounting is heavily influenced by factors related to the job market. Public accounting is a popular career choice for accounting students, but job market factors can have a big impact. A career as a public accountant is typically more appealing to accounting students who possess the necessary skills and have a keen interest in accounting and finance. The decision of accounting students to pursue a profession as public accountants is heavily influenced by their strong sense of motivation. Factors such as financial attractiveness, professional responsibility, interest in the accounting sector, and environmental influences can serve as sources of motivation. A job as a public accountant would typically require more dedication and accomplishment from those who possess high motivation. Research on the simultaneous impact of motivation and job market conditions has a big bearing on whether someone decides to become a public accountant and is useful in understanding what makes people want to become public accountants

Keywords: *Market Considerations, Motivation, Public Accountants*

INTRODUCTION

When choosing a career path, accounting factors come into play. These include teaching accountants, corporate accountants, public accountants, government accountants, and non-accountants. When graduation draws near, one of the most crucial things for students to consider is where these undergraduate grads want to proceed with their career ambitions. Choosing a career has a significant impact on oneself and also has significance as a person's core values and life goals because it becomes the focal point of every person's career journey. To attain the intended achievement, interest in a career is crucial. However, accounting graduates are also capable of performing well outside of their field of study. Typically, they are given two alternatives when it comes to picking a career: either start their own business or hunt for employment in a firm.

Undergraduate graduates are expected to be of a higher caliber, possess the necessary skills, and be knowledgeable about accounting in this rapidly evolving era. Graduates in accounting have a wide range of job options, including starting their own

businesses, working for the government, or in private industry. Students ought to have the freedom to select their career path after graduation since they are the next generation's leaders. Nonetheless, there is a belief that accounting graduates have to pursue a career in accounting; this is one of the reasons accounting graduates lack the awareness and motivation to consider alternative career paths. In addition, after completing their undergraduate degree, particularly in accounting, students will have a number of options to consider. For example, they can decide to enroll in the Professional Accounting Education program, advance to the Masters (S2) level, or apply their knowledge directly to the accounting field of work.

In order to compete in the modern global era, it is greatly hoped that students who have completed their studies will be able to continue their education in the accounting profession, making it of even higher quality and improvement. Professional accounting education is completed according to interest. By itself, interest denotes a person's interest in something. However, students' personal ambition is what genuinely drives them to pursue careers in academia. Nonetheless, the interest of accounting students demonstrates a number of characteristics, such as motivation and advertising intelligence, that impact the decision to pursue a career in accounting.

Adversity, also known as advertising intelligence, is the quality of a person's personality that allows him to overcome obstacles and hurdles in order to achieve success in a variety of aspects of his life. Anyone with strong advertising intelligence can also be goal-oriented and have a positive demeanor. Self-motivation is essential in daily life since it allows one to become passionate about realizing one's goals. Strong self-motivation means that a person will work harder to attain their goals and that they will stop at nothing to fulfill their ambitions. According to prior study, accounting students' interest in pursuing a profession in accounting is positively influenced by motivation and advertising intelligence.

An individual's motivation must stem from a strong desire to develop their skills and attributes. A student's level of interest will have a greater impact on their future job choices. Results relating this motivation aspect have both positive and negative effects on students' desire in pursuing careers as accountants, according to prior study. On the other hand, it is plausible that someone may be very interested in picking a vocation if they are driven to make their circumstances better than they were before. Similar to this, those with strong advertising intelligence also undoubtedly have positive dispositions that enable them to overcome obstacles in order to accomplish their objectives. A student is considered to have a favorable influence on student interest if they possess high quality advertising intelligence, a strong sense of perseverance, talent, and the capacity to overcome current challenges in order to satisfy the requirements to become an accountant.

The advancement of the nation's economic circumstances is driving up need for expert accounting services in Indonesia. Nonetheless, there is virtually little desire among accounting students to pursue careers as accountants after receiving their degrees. The purpose of this study is to ascertain each student's motivation and advertising intelligence (difficulties) in order to determine whether or not they are capable of making a career decision. Since not all graduates can find employment that is precisely the same as the major they have been studying for a long time, there are still a lot of undergraduate graduates who work in ways that are not in accordance with what they have studied in college. There could also be students who study in accounting

but decide to change careers to become non-accountants after graduation because they have no interest in learning more or developing their skills in the industry.

REVIEW OF THE LITERATURE

According to this hypothesis, an individual's level of control determines how they behave; the more control they have, the more appropriately they will act. This theory seeks to explain and anticipate the effects of behavioral intentions, as well as to pinpoint methods for modifying actual human behavior. According to this view, rational human nature will carefully consider the knowledge already in existence and consider the consequences of a decision before acting. (Wibowo Edi Tri, 2020) states that an accounting student is interested in pursuing a career in accounting because it is perceived as having a value that offers personal fulfillment. Accounting students will develop behaviors or make every effort to fulfill their aspirations when selecting a career. Company value is regarded as being extremely significant since it is positively correlated with shareholder prosperity. A high firm value encourages investors to put money into the business by increasing prosperity for them. The greater the share price, the greater the company's worth, and the greater the prosperity of the owners of the shares.

The choice of job made by accounting undergraduate students is a fascinating and significant topic of study, since the author's investigation reveals the driving forces behind these students' decisions (Marjani). For graduates in accounting, there are a number of accounting careers to choose from, including the following. The public accountant is the first. This type of accountant, who works freely and independently to provide professional services, is known as an external accountant. This accountant offers a variety of services, including assistance with financial report preparation, audit result verification, and accounting information system services. Secondly, company accountants come next. These accountants, who are employed by businesses or other organizations, are known as internal accountants. This accountant's responsibility is to create and assemble financial reports for audiences outside the organization. A government accountant makes up the third. This accountant prepares government financial reports and handles government administration for a central or regional government enterprise. Accountant for Education makes up the fourth. This accountant teaches accounting at all levels of education, from secondary schools to official and informal postsecondary institutions.

Future duties have a direct bearing on accessibility. duties that can be more fulfilling than work duties with a smaller labor market if the market for the job considerations is larger (A .Lasmana & E. Kustiana, 2020). (Dananjaya & Rasmini, 2019) contend that the labor market consists of all the inquiries and proposals made during the hiring process when people volunteer their labor and companies require it. Job market factors are related to professions that workers can readily transition into in the future. Naturally, there is more hope for employment in a field with a large range of job chances than in one with a limited scope, which is why professions with extensive job opportunities tend to attract more interest. However, fewer job chances will attract more people than more opportunities (Rahmadiany & Ratnawati, 2021)

Labor market worries can be seen in the labor market whether or not they are significant considerations. A vocation will be picked if there is a huge employment market for it; if there is a tiny work market, there will be few or no options in that field (Shavira Nurhalisa, 2020). Taking the job market into account while choosing a

position can help connect job searchers and employers who have openings, making it a crucial factor to consider (Amalia & Fauzi, 2021). Motivation is an essential source of encouragement that emanates from within each person, igniting their excitement and propelling them towards the fulfillment of their dreams or aspirations. There is no denying that every individual has internal conditions, and that these conditions influence how they live their daily lives. A person's motivation plays a crucial part in identifying his or her job interests as well because highly motivated individuals make every effort to maximize their chances of achieving their goals. To become a professional accountant, we must have a strong internal desire for accounting, which means that in order to achieve the greatest results, students must work even more and use their potential to meet the set goals. (Faizal Moh). (Saputra Agung Joni, 2018) defines motivation as a process that describes a person's intensity, direction, and persistence in pursuing their goals.

METHODS

Researchers used primary data for this investigation. The participants in this study were all of the accounting majors enrolled in Batam City's universities in 2023. Purposive sampling was the technique used for the sample, meaning that it was done in accordance with predetermined standards. Purposive sampling, in which samples are chosen based on predetermined criteria, is the technique employed in this study. By definition, purposeful sampling refers to a non-randomized method of sample selection that takes certain factors related to the topic or goal of the study into account. Students pursuing a bachelor's degree in accounting across the city of Batam served as the samples. The findings of determining each research variable's minimum, maximum, average (mean), and standard deviation will be discussed in this descriptive analysis. Traditional Presumption Testing is done to see if the multiple regression model's assumptions are met and to make the assumption that the data is more pertinent for analysis and conclusion-making. Before doing hypothesis testing, this test is run. This traditional assumption test includes the following tests (Ghozalli, 2018). The purpose of the Normality Test is to gather information about whether or not the residual values under study have a normal distribution. For average ones, the form resembles a curve. It will have a bell-shaped appearance if it is utilized as an image (Tipa et al., 2023)). Test for multicollinearity. Based on the detection test and an examination of the current equations, multicollinearity symptoms can be observed in this test. One of the processes, which involves using a test instrument or what is commonly referred to as the 45 variance inflation factor, can be used to identify symptoms. According to (Tipa et al., 2023)), if the VIF is higher than 10, it indicates that the symptoms are severe. Autocorrelation Test: If there are no autocorrelation issues, the regression equation is considered to be good in this test. Therefore, the equation cannot be utilized as a prediction if autocorrelation is present. If the correlation is linear between periods t and $t-1$, then this issue will occur (Chun Che & Tipa, 2023). Heteroscedasticity test: this test determines whether all of the acquired data has the same variance or not by comparing it to previous data members. It yields two conclusions: homoscedasticity and heteroscedasticity (Debora & Tipa, 2023). The detector employs the Gletjser test with a significance result of more than 0.05. (Ningsih & Dukalang, 2019) is called homoscedasticity if there are similarities and heterodasticity if there are no similarities. If there is no heterodasticity, then this is a good model. More in-depth than simple linear

analysis, multiple linear regression analysis is based on simple linear with a quantity of more than one independent variable and uses the T test for hypothesis testing (Sugiyono, 2019). a test where each variable serves as an explanation for the dependent variable and indicates the degree to which the two variables under analysis impact one another or not. The next step in the analysis is a simultaneous test, which looks for a simultaneous relationship between all of the independent variables and the dependent variable. The determination test comes last and tries to display the number of independent variables in regression mode along with their impact on the independent variables. As a result, the model can explain the real situation, and the coefficients in the presentation can provide information.

RESULTS AND DISCUSSION

The following educational institutions are being used for research: Riau Islands University, Batam State Polytechnic, and Batam International University. Students enrolled in the even semester of 2020 were asked to complete the questionnaire. The statistical software SPSS version 26 was used to process the data after respondents completed the questionnaire and their profiles were categorized based on the given criteria. arranged. To determine if the dependent variable and independent variables have a normal distribution or not, the normality test is performed. The model is regarded as being extremely good when the residual values are distributed equally. The next stage is the Kolmogorov-Smirnov test gauge. If Asymp. Sig. (2-tailed) SPSS > 0.05, then the data in the Kolmogorov-Smirnov test are normally distributed.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.25696443
Most Extreme Differences	Absolute	.078
	Positive	.078
	Negative	-.054
Test Statistic		.078
Asymp. Sig. (2-tailed)		.134 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

The results of the Kolmogorov-Smirnov test display the Asympsig value. Given that Asympsig (2 tailed) is 0.134 > 0.05, it may be concluded that the sample is normally distributed and suitable for use in additional tests.

Results of the Multicollinearity Test, The multicollinearity test results are displayed in the Coefficient table's VIF value column and tolerance value column. In the event that the tolerance is greater than 0.1 and the VIF value is less than 10, this indicates that there are no indications of multilinearity between the dependent and independent variables.

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	3.701	1.251		2.958	.004		
	X1	.280	.066	.319	4.276	.000	.245	4.089
	X2	.873	.102	.641	8.592	.000	.245	4.089

a. Dependent Variable: Y

Results of the Heteroscedasticity Test. The heteroscedasticity test establishes the criteria whether there is a discrepancy between the variance of the regression model under study and the residual value variation between observations. Measures of heteroscedasticity include the Park Gleysler Test and Scatterplot. According to the criteria for identifying heteroscedasticity, a point is considered heteroscedastic if it exhibits a specific, regular pattern, and vice versa.

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	3.701	1.251		2.958	.004		
	X1	.280	.066	.319	4.276	.000	.245	4.089
	X2	.873	.102	.641	8.592	.000	.245	4.089

a. Dependent Variable: Y

Multiple Linear Regression Analysis Results The impact of two independent factors, namely Job Market Considerations (X1) and motivation (X2), on a single dependent variable, accounting students' decision to pursue a career as public accountants (Y), was ascertained by multiple linear regression analysis.

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	3.701	1.251		2.958	.004		
	X1	.280	.066	.319	4.276	.000	.245	4.089
	X2	.873	.102	.641	8.592	.000	.245	4.089

a. Dependent Variable: Y

A constant value of 3.701 indicates that the decision of an accounting student to pursue a profession as a public accountant (Y) is 3.701 if the values of job market consideration (X1) and motivation (X2) are zero. The job market consideration variable (X1) has a regression coefficient value of -0.280, meaning that choosing a career in public accounting will drop by 0.280, or 28.0%, if other independent variables stay the same and gender rises by 1%. The negative coefficient denotes a negative link between factors related to the job market and the decision to pursue a career in public accounting. With a regression coefficient of 0.873 for the motivation variable (X4), it can be inferred that a 1% increase in motivation will result in an 87.3% increase in job selection as a public accountant, assuming all other independent factors stay unchanged. The positive coefficient suggests that motivation and the decision to pursue a career in public accounting are positively correlated.

The t test is helpful in assessing the relationship between the dependent variable, which is accounting students' choice to become public accountants (Y), and the independent variables, job market factors (X1) and motivation (X2).

Coefficients^a

Model		Unstandardized		Standardized	t	Sig.	Collinearity	
		Coefficients		Coefficients			Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	3.701	1.251		2.958	.004		
	X1	.280	.066	.319	4.276	.000	.245	4.089
	X2	.873	.102	.641	8.592	.000	.245	4.089

a. Dependent Variable: Y

Accounting students' decisions to pursue careers as public accountants are significantly influenced, at least in part, by factors related to the job market. The employment market consideration variable (X1) in the preceding table has a significance value of 0.000 and a t count of 4.276. The research's findings show that $t = 4.276$ is higher than $t_{table} = 1.661$ and that 0.000 is a smaller significance value than 0.05. Thus, it can be said that although H_a is accepted, H_0 is refused, indicating that accounting students' decisions to pursue careers as public accountants are significantly influenced by factors related to the job market. Motivation has a major role in accounting students' decision to pursue a career as public accountants, at least in part. The motivation variable (X2) in the preceding table has a significance value of = 0.000 and a t count of 8.592. According to the study's findings, $t = 8.592$ is higher than t_{table} , which is higher than $t_{table} = 1.661$, and the significance value, which is 0.000, is less than 0.05. Thus, it may be said that while H_a is accepted and H_0 is rejected, that is, that accounting students' decisions to pursue careers as public accountants are significantly influenced by their motivation to some extent.

The f test can be used to ascertain whether or not all independent/free variables, such as motivation (X2) and job market concerns (X1), simultaneously influence the dependent variable, which is accounting students' choice to become public accountants (Y).

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3315.865	2	1657.933	318.900	.000 ^b
	Residual	504.295	97	5.199		
	Total	3820.160	99			

a. Dependent Variable: Y

b. Predictors: (Constant), X2, X1

The degree to which independent variables, such as desire (X2) and job market concerns (X1), might impact a person's willingness to become a public accountant is measured by the coefficient of determination (R²).

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.932 ^a	.868	.865	2.28011

a. Predictors: (Constant), X2, X1

b. Dependent Variable: Y

Based on the findings of the coefficient of determination test, the Adjusted R Square value of 0.865 indicates that 86.5% of accounting students' decisions to pursue a career as public accountants are influenced by variables including motivation and job market considerations. This study does not contain the element that influences accounting students' decisions to become public accountants by 13.5%.

CONCLUSION

How Job Market Factors Affect Accounting Students' Decisions to Become Public Accountants

The decision of accounting students to pursue a career in accounting is heavily influenced by factors related to the job market. Public accounting is a popular career choice for accounting students, but job market factors can have a big impact. This choice may be influenced by a number of circumstances, including: Opportunities and Demand for Jobs: After graduation, accounting students often consider the employment options in the industry. They might be more likely to select a profession in public accounting if they observe that there is a great demand for and plenty of job possibilities in that field. A student's decision to pursue public accounting may be influenced if the field is hiring and there are plenty of openings.

Pay and advantages: Students will also think about the pay and advantages that come with being a public accountant. Their decision might be influenced if the field of public accounting offers attractive benefits and competitive compensation. Accounting students may be primarily drawn to a career in public accounting by the prospect of a high salary and benefits. Career Stability: For accounting students, career stability is a crucial factor as well. The growing demand for public accountants' professional services has led to the perception that their careers are stable. Given the consistency and durability of the work that public accountants provide, this might give students greater confidence when making their career decision. Career Path and Professional Development: Students majoring in accounting will also take into account chances for personal growth and a career in public accounting. They might notice that this line of work provides opportunities for ongoing education and development in the fields of

finance and accounting. Their decision to pursue a career in public accounting may also have been influenced by their professional certification, such as their CPA (Certified Public Accountant) designation. Personal Interests and Skills: It goes without saying that these factors are crucial when choosing a career. A career as a public accountant is typically more appealing to accounting students who possess the necessary skills and have a keen interest in accounting and finance. It is significant to remember that different people may be affected differently by labor market factors. While some students may give these characteristics more weight than others, others may base their decision to pursue a career in public accounting on other factors.

The Impact of Motivation on the Decisions Made by Accounting Students to Become Public Accountants

Based on the test findings conducted for this research, motivation plays a major role. Specifically, there is a strong correlation between motivation and accounting students' decision to pursue a career as public accountants. The degree to which a student is dedicated to pursuing a career as a public accountant can be influenced by strong motivation. The link can be explained by the following key points: A passion for accounting Strong interest in the accounting area is generally the driving force behind selecting a career as a public accountant. A career as a public accountant is typically more appealing to those who have a strong interest in accounting.

Possibility of career advancement. Pupils who are driven to work as public accountants frequently know about the prospects for professional growth this field provides. Good career prospects, the chance to work with a range of firms, and the potential to advance to higher positions in the future may draw them in. Financial allure: Some students may be inspired to pursue a profession in public accounting by financial considerations. Professionals in public accounting typically have great earning potential and competitive pay, particularly for those who advance to partner or senior roles in accounting companies. obligations as a professional: The professional duties that come with being a public accountant may be daunting to motivated students. They can be driven to deliver excellent audit services, guarantee that the business complies with legal requirements, and uphold the integrity of accounting procedures. Environmental impact: The motivation of accounting students to pursue a profession as public accountants can also be influenced by their surroundings. They may be inspired to pursue similar careers if they witness successful public accountants in their circles or have internships at accounting companies.

To sum up, a strong sense of motivation is a major factor in accounting students' decision to pursue a career as public accountants. Factors such as financial attractiveness, professional responsibility, interest in the accounting sector, and environmental influences can serve as sources of motivation. A job as a public accountant would typically require more dedication and accomplishment from those who possess high motivation.

The Concurrent Impact of Job Market Factors and Drive on the Decision to Become a Public Accountant.

Research on the simultaneous impact of motivation and job market conditions has a big bearing on whether someone decides to become a public accountant and is useful in understanding what makes people want to become public accountants. These influences are explained in the following way. A Look at the Job Market: Considerations related to the employment market include things like financial pay, career potential, market

demand, and job chances. When deciding on a career path, people who are interested in public accounting may see that there are plenty of work opportunities, strong demand, and bright futures. Furthermore, people might be curious about the amount of money that can be made in this field. Motivation: An individual's intrinsic desire to fulfill personal fulfillment and reach goals is referred to as motivation. When deciding on a career as a public accountant, factors such as enthusiasm in the accounting area, a desire to work with statistics and analysis, and a desire to make a difference in the finance and auditing fields can all be motivators. This study tests the impact of both motivation and labor market concerns on selecting a public accounting job at the same time. In other words, the two elements are examined together to determine their relative importance. This simultaneous influence can be measured using the findings of statistical analyses such as multiple linear regression or structural equation models.

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