

## Factors Affecting The Interest of Accounting Students in Career Selection To Become Internal Auditors

Nurus Satik Atul Fikriyah<sup>1</sup>, Wiwik Fitria Ningsih<sup>2</sup>, Ratih Rakhmawati<sup>3</sup>

Accounting Department, Faculty of Economics and Business, Institute Technology and Science Mandala, Indonesia<sup>123</sup>

Corresponding author: Nurus Satik Atul Fikriyah ([nurusatik247@gmail.com](mailto:nurusatik247@gmail.com))

Article Info	Abstract
<p><b>Received:</b> May 10, 2023</p> <p><b>Revised:</b> June 01, 2023</p> <p><b>Online available:</b> July 19, 2023</p>	<p>This study is entitled "Factors Influencing Interest in Accounting Students in Career Selection to Become Internal Auditors (Case study on undergraduate accounting students at PTS Jember district)". This study aims to determine the partial and simultaneous effect of the work environment, financial rewards, family environment, personality and professional training on career selection to become an internal auditor. The data used in this study is primary data by distributing questionnaires. In this study, 73 Accounting students from ITS Mandala Jember and Muhammadiyah University Jember were used. The data processing method in this study uses the analytical method. Data quality testing, namely: Validity Test and Reliability Test, Classical Assumption Test, namely: Normality Test Multicollinearity Test and Heteroscedasticity Test, Multiple Linear Regression, Coefficient of Determination Analysis and Hypothesis Test, namely: T test and F test with the help of the SPSS 23 analysis tool. The results showed that only the work environment, financial rewards, and family environment factors had a positive effect on choosing a career to become an internal auditor, while the personality and professional training factors had no effect on choosing a career to become an internal auditor.</p>
<p><b>Keywords:</b> <i>Work Environment, Financial Rewards, Family Environment, Personality, Career Selection Students Become Internal Auditors.</i></p>	

*Cite this as: Fikriyah, N. S. A., Ningsih, W. F., & Rakhmawati, R. (2023). Factors Affecting The Interest of Accounting Students in Career Selection To Become Internal Auditors. TGO Journal of Education, Science and Technology, 1(2), 33–45.*

### INTRODUCTION

The development of the business world as well as an era full of technology and information and knowledge that is so rapid will indirectly result in many corporations and many changes in human work adjustments that must be prepared from the start towards achieving a career, one of which is becoming an auditor. Even though it has been recognized that the role of the internal audit function can facilitate an organization in a company, sometimes there is evidence indicating that companies face many significant challenges, namely in efforts to get the right and talented internal auditors with various stereotypes. with high qualifications to do the internal audit work itself (Afriyenti and Fitria, 2018).

Mr. Michell Suharli conveyed at an online seminar via zoom meeting on December 15, 2021 with the topic "Lecturers entitled challenges to the auditor profession in 2022" stated that there will be many challenges that will occur in the industrial world in 2022. From the many challenges, there will also be Many innovations were created, one of which was computerization. Where in the current era the existence of computers is very important

because of the benefits of the computer itself so it is no longer surprising that computers are often found everywhere. then one thing that must be prepared and considered by an auditor in facing this challenge is talent, technological competence such as the use of audit software, robotic process automation and artificial intelligence). Now it is no longer focused only on shareholder expectations, but also stakeholder expectations. Sustainability issues are also important, including (people, planet, and prosperity). Leadership also includes those that must be prepared such as cadres of the next generation of auditors, because auditors will not only come to biological descendants, but to the next generation, namely students and students who are currently in college majoring in Accounting. and in the research of Burton et al (2014), one of the resulting surveys also states that the biggest challenge is getting talented people to achieve the goals of the internal audit function in an organization or a company.

Today's society, especially students, is no longer rare when they compete in improving the quality of education in their lives. While taking various education from an early age, they choose the direction and goals of their respective careers according to their wishes and talents. In a group of people can symbolize the success and success achieved by each individual. Selection of a career in undergraduate accounting students is the first stage of forming that career (Suyono, 2014)

Prospects in career selection make students decide if someone wants to have a career as an accountant or internal auditor in a private agency, government agency, external auditor in a public accounting firm, entrepreneur or opening up jobs, and those who are not working are no exception. many choices of professions that can be followed by them depending on the background factors. All of these elections were based on the interests of each Accounting student and how they wanted to live their lives in the future, especially Bachelor of Accounting Students from private universities in Jember district.

Students in their graduation certainly have plans or alternatives that will be pursued after graduation. Accounting Education has a duty to produce professionals in the field of Accounting. In order to achieve these goals, the design of Accounting education must be relevant to the world of work, especially for the Accounting graduates themselves.

Career is an election in a process or individual activity in an effort to prepare oneself to enter a career that is closely related to work through a series of directed and systematic activity processes. In making a career choice, first of all someone will definitely look for information on various alternative professions, one of which is the profession as an internal auditor where this information cannot be separated from the work environment. Because the work environment is a place every day where we will work and it is possible that this is also the main factor which is the reason for becoming an internal auditor. Accounting student careers are also influenced by financial reward factors because income is believed to be fundamental for most companies as the main attraction for providing satisfaction to their employees because income is obtained as a contravention of the work done while working. Furthermore, it is also seen from the family environment as the main role, especially parents as guides for the future of their children. Next is personality, which means psychological characteristic from within that determine and reflect how a person responds to his environment, including the work environment that will be carried out every day. Finally, professional training includes matters related to recognition of their achievements, such as training education programs that are guided by professionals to improve skills in the field of work in order to achieve the work goals desired by the company (Denis Anggraini 2018) and Paskalia Evifania banowati (2020) Several of these factors influence humans in making decisions.

Previous research has proven that there are several factors that influence student career choices to become internal auditors. Like the research by Denis Anggraini Kusuma Dewi (2018), the results of this study prove that factors such as salary, work environment, labor market considerations, social values, personality, and family environment have a positive

effect on career choices for accounting students as internal auditors. The results of this study are also supported by research from Aulia Desiree (2019)

Research from Asyifa et al, (2022) states that financial reward factors and perceptions of auditing standards have an effect on Accounting students' interest in choosing a career to become auditors, while labor market considerations have no significant effect on Accounting students' interest in choosing a career to become an auditor. Also found the results of research from Sutan Pandilon & Charoline Cheivyanny (2019) where the results of the research show that the work environment, social values, professional recognition, and family environment have no significant effect on student career choices as internal auditors.

Previous research that was different and from existing phenomena made me interested in conducting research entitled "Factors Influencing Interest in Accounting Students in Career Selection to Become Internal Auditors (a case study on students of the Bachelor of Accounting Study Program at PTS Jember Regency)" research this is intended to further examine the factors that can influence Accounting students in choosing a career as an internal auditor in 2023.

## METHOD

This research is a quantitative study, with the data collection method used, namely the Likert scale (5 points). The population in this study is the Bachelor of Accounting Study Program at private universities in Jember district, namely ITS Mandala Jember and Muhammadiyah University Jember. Population is defined as an area consisting of objects or subjects that have certain qualities determined by researchers to be studied and then conclusions drawn (Sugiyono, 2013).

The sample in this study used purposive sampling and was calculated using the slovin formula. The respondents selected were undergraduate accounting students in Jember district with the criteria for undergraduate accounting study program students in semesters 6 and 8 at private universities in Jember district, namely ITS Mandala Jember and Muhammadiyah University Jember. The number of samples after being counted was 73 respondents. Sample According to (Sugiyono 2013) is one part of the number and characteristics possessed by the population.

### 1. Data Quality Test

#### a) Validity test

According to Ghozali (2013) validity test is used to measure the legitimacy or validity of a questionnaire. A data is said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire.

#### b) Reliability Test

Reliability is the level of reliability of a questionnaire to be used, revealing research variables. A data can be said to be reliable if a person's answer to a question is consistent or stable from time to time (Ghozali, 2013). The method used to measure reliability is Cronbach Alpha from the results of data processing with the SPSS program. A variable is said to be reliable if it gives a value of  $(\alpha) > 0.60$

### 2. Classical Assumption Test

#### a.) Normality Test

The normality test is used to test whether in the regression model, the residuals have a normal distribution (Ghozali, 2013). A good regression model is one that has a normal or close to normal data distribution. The testing technique used in this study is the One Sample Kolmogorov Smirnov Test.

#### b.) Multicollinearity Test

The intended multicollinearity test is to detect correlation symptoms between one independent variable and another independent variable. In a good regression model there should be no correlation between the independent variables. Multicollinearity test can be done in 2 ways, namely by looking at VIF (Variance Inflation Factors) and tolerance values. If  $VIF > 10$  and the tolerance value  $< 0.10$  then there are symptoms of multicollinearity (Ghozali 2013).

c.) Heteroscedasticity Test

Heteroscedasticity aims to test whether the data in the regression model have an inequality of variance from the residuals of one observation to another. If the variance from one observation residual to another observation remains, it is called homoscedasticity and if it is different it is called heteroscedasticity. A good regression model is one that has homoscedasticity or does not have heteroscedasticity. One way to detect heteroscedasticity is to use the Scatterplot Test (Ghozali, 2013).

### 3. Multiple Linear Regression Analysis

Multiple linear regression analysis is a linear relationship between two or more independent variables ( $X_1, X_2 \dots X_n$ ) and variable ( $Y$ ). Multiple linear regression tests are used to predict the effect of more than one independent variable on the dependent variable (Ghozali, 2016). The data used is usually an interval or ratio scale. Considering that this study uses 5 independent variables, the regression equation is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + e$$

Information :

$Y$  = Selection of a career as an internal auditor

$a$  = Constant

$b$  = Regression coefficient

$X_1$  = work environment

$x_2$  = Financial rewards

$X_3$  = Family environment

$X_4$  = Personality

$X_5$  = Professional training

$e$  = Error or regression error

### 4. Hypothesis Test

a.) t test (partial)

The t statistical test basically shows how far the influence of one independent variable is partially in explaining the variation of the dependent variable (Ghozali, 2016). Researchers use  $\alpha = 5\%$ . The criteria for testing whether each independent variable partially affects the dependent variable are as follows:

- If t count  $>$  t table then  $H_0$  is rejected, meaning there is a positive influence.
- If t count  $<$  t table then  $H_0$  is accepted, meaning there is no effect.

b.) Test F (Simultaneous)

The F test is used to basically show whether all the independent or independent variables included in the model have a joint effect on the dependent or dependent variable (Ghozali, 2016).

- If F count  $<$  F table then  $H_0$  is accepted and  $H_a$  is rejected, meaning that there is no effect simultaneously.
- If F count  $>$  F table then  $H_0$  is rejected and  $H_a$  is accepted, meaning that there is a simultaneous influence.

## 5. Coefficient of Determination

The coefficient of determination ( $R^2$ ) is used to determine to what extent the percentage of variation in the dependent variable in the model can be explained by the independent variables. The coefficient of determination ( $R^2$ ) is expressed as a percentage whose value ranges from  $0 < R^2 < 1$ . The small value of  $R^2$  means that the ability of the independent variables to explain the variation in the dependent variable is very limited (Ghozali, 2013). A value close to 1 (one) means that the independent variables provide almost all the information needed to predict the variation of the dependent variable.

## RESULT AND DISCUSSION

### 1.) Data Quality Test

#### a.) Validity Test

A data is said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire (Ghozali, 2013). The correlation technique uses Pearson Correlation, calculated using the SPSS program. Question items are said to be valid if they have  $r_{count} > r_{table}$  (0.227). Testing the validity in this study uses a significant level of  $\alpha = 5\%$ . The following are the results of testing 73 respondents tested using SPSS version 23.

**Table 1 Validity Test Results**

Statement Items	Pearsons's Correlations	Say	Information
<b>Work environment</b>			
Point 1	0,626	0,000	Valid
Item 2	0,731	0,000	Valid
Item 3	0,641	0,000	Valid
Item 4	0,792	0,000	Valid
Item 5	0,771	0,000	Valid
Item 6	0,688	0,000	Valid
<b>Financial Rewards</b>			
Point 1	0,851	0,000	Valid
Item 2	0,803	0,000	Valid
Item 3	0,789	0,000	Valid
<b>Family environment</b>			
Point 1	0,638	0,000	Valid
Item 2	0,840	0,000	Valid
Item 2	0,849		
<b>Personality</b>			
Point 1	0,837	0,000	Valid
Item 2	0,756	0,000	Valid
Item 3	0,813	0,000	Valid
<b>Professional Training</b>			
Point 1	0,812	0,000	Valid
Item 2	0,867	0,000	Valid
Item 3	0,889	0,000	Valid
<b>Career Options</b>			
Point 1	0,808	0,000	Valid
Item 2	0,675	0,000	Valid
Item 3	0,674	0,000	Valid
Item 4	0,710	0,000	Valid

Item 5	0,814	0,000	Valid
Item 6	0,582	0,000	Valid

Source: Primary Data, processed by SPSS 2023

The results of the calculation of the correlation coefficient for all statement items on the research variables have a significant personal correlation  $<0.05$ , which means that all statement items and questions on the research variables are declared valid.

#### b.) Reliability Test

The reliability test uses the Cronbach's Alpha method, provided that the calculated alpha level is greater than the Cronbach's Alpha coefficient of 0.60, so the data tested has a good level of reliability. This measurement was carried out using the SPSS Version 23 program.

**Table 2 Reliability Test Results**

Variable	Cronbach Alpha	Information
Work environment	0,803	Reliable
Financial rewards	0,744	Reliable
Family environment	0,680	Reliable
Personality	0,721	Reliable
Professional Training	0,816	Reliable
Career Options	0,805	Reliable

Source: Primary Data, processed by SPSS 2023

This research can be stated to be very reliable because the alpha coefficient is greater than 0.60. it can be concluded that the statement items and questions can be used as instruments for further research.

## 2.) Classical Assumption Test

### a.) Normality Test

The normality test was carried out with the aim of testing whether in the regression model, the confounding or residual variables have a normal distribution. In this study the normality test was carried out by the Kolmogorov-Smirnov statistical test.

**Table 3 Results of the Classical Assumption Test  
One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		73
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.52152832
Most Extreme Differences	Absolute	.094
	Positive	.094
	Negative	-.074
Test Statistic		.094
Asymp. Sig. (2-tailed)		.187 <sup>c</sup>

a. Test distribution is Normal.

- b. Calculated from data.
  - c. Lilliefors Significance Correction.
- Source: Primary Data, processed by SPSS 2023

The results of the Kolmogorov-Smirnov test above, resulted in an Asymp value. Sig. (2-tailed) of 0.187. These results can be concluded that the residual data in this regression model is normally distributed because the Asymp value. Sig. (2-tailed) above 0.05 and the regression model is suitable for further analysis.

b.) Multicollinearity Test

Multicollinearity test aims to test the presence or absence of multicollinearity symptoms. This can be seen from the tolerance value or the Variance Inflation Factor (VIF) value. There is no multicollinearity problem in the regression model if the VIF value is less than 10 and the tolerance value is more than 0.1.

**Table 4 Multicollinearity Test Results**

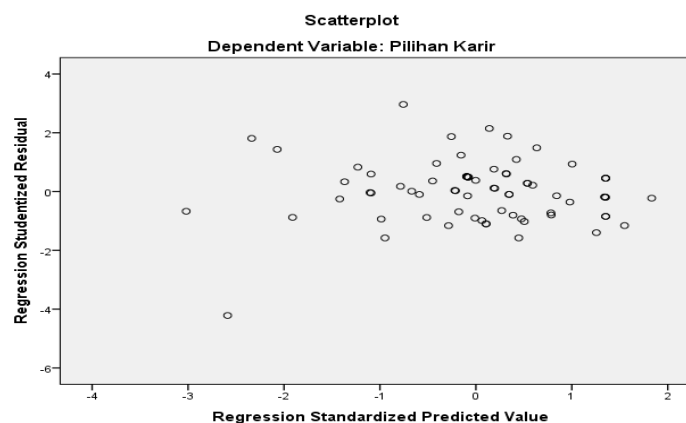
Collinearity Statistics	
Tolerance	VIF
.512	1.952
.487	2.053
.448	2.234
.442	2.263
.611	1.637

Source: Primary Data, processed by SPSS 2023

From the test results above, it can be seen that the Variance Inflation Factor (VIF) value and the tolerance value of each independent variable in the regression model. There is no multicollinearity problem in the regression model if the VIF value is less than 10 and the tolerance value is more than 0.1.

c.) Uji Heteroskedastic tie

Another deviation from the assumptions of the classic model is that there is heteroscedasticity, meaning that the variances of the variables in the model are not the same (constant). Heteroscedasticity testing can be done using the scatterplot test.



The results of the heteroscedasticity test analysis above, the scatterplot is random and there is no pattern. These results can be concluded that there are no symptoms of heteroscedasticity in the regression model and can be used for further analysis

### 3. Multiple Linear Regression Analysis

Multiple linear regression analysis was carried out to measure the influence between the independent variables (independent) and the dependent variable (dependent).

**Table 5 Multiple Linear Regression Test Results  
Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	d. Error	Beta		
(Constant)	3.169	2.122		1.493	.140
Work environment	.729	.103	.701	7.078	.000
Financial Rewards	.589	.175	.342	3.369	.001
Family environment	.342	.168	.216	2.042	.045
Personality	.016	.187	.009	.086	.932
Professional Training	.022	.132	.015	.168	.867

a. dependent variable: Career choice

Source: Primary Data, processed by SPSS 2023

Based on the table above, the regression model obtained is as follows

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \beta_5X_5 + e$$

$$Y = 3,169 + 0,729X_1 + 0,589X_2 + 0,342X_3 + 0,016X_4 + 0,022X_5 + e$$

### 4. Hypothesis Test

a.Ujit

The partial test is used to determine how much influence one independent variable individually has in explaining the dependent variable. The following are the results of the partial test in this study:



**Table 6 Test Results t  
Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	3.169	2.122		1.493	.140
Work environment	.729	.103	.701	7.078	.000
Financial Rewards	.589	.175	.342	3.369	.001
Family environment	.342	.168	.216	2.042	.045
Personality	.016	.187	.009	.086	.932
Professional Training	.022	.132	.015	.168	.867

a. Dependent Variable: Career Choices

Source: Primary Data, processed by SPSS 2023

Based on the table it can be seen the significance value of each variable, based on this it can be seen that the significance value if sig < 0.05 then it has an effect and if sig > 0.05 then it has an effect. From the table above it can be concluded that:

From the table above it can be concluded that:

1. The effect of the Work Environment variable (X1) on the Career Selection Variable to Become an Internal Auditor (Y) is proven to be influential. This is because the sig value < 0.05, namely 0.000 < 0.05, this means that there is a significant influence between the independent variable (X1) on the independent variable (Y)
  2. The influence of the Financial Reward variable (X2) on the Career Selection Variable to Become an Internal Auditor (Y) is proven to have an effect. This is due to the sig value < 0.05, namely 0.001 < 0.05, this means that there is a significant influence between the independent variable (X2) on the independent variable (Y)
  3. The influence of the family environment variable (X3) on the career selection variable to become an internal auditor (Y) is proven to be influential. This is because the sig value < 0.05, namely 0.045 < 0.05, this means that there is a significant influence between the independent variable (X3) on the independent variable (Y)
  4. The influence of the Personality variable (X4) on the Career Selection Variable to Become an Internal Auditor (Y) is proven to have no effect. This is because the sig value > 0.05, namely 0.932 > 0.05, this means that there is no significant effect between the independent variable (X4) on the independent variable (Y)
  5. The effect of the Professional Training variable (X5) on the Career Selection Variable to Become an Internal Auditor (Y) is proven to have no effect. This is because the sig value > 0.05, namely 0.867 > 0.05, this means that there is no significant effect between the independent variable (X5) and the independent variable (Y)
- b.) Uji F.

The F test was conducted to determine the significance level of the relationship between the independent variables together with the dependent variable. If the significance level is  $\leq 0.05$ , it can be said that together the independent variables have a significant effect on the dependent variable. However, if the significance value is  $> 0.05$ , it is significant that the independent variables have no effect on the dependent variable. The results of the F test are as follows:

**Table 7 F Test Results  
ANOVA<sup>a</sup>**

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	328.988	5	65.798	26.448	.000 <sup>b</sup>
Residual	166.683	67	2.488		
Total	495.671	72			

a. Dependent Variable: Career Choices

b. Predictors: (Constant), Professional Training, Personality, Work Environment, Financial Rewards, Family Environment

Source: Primary Data, processed by SPSS 2023

Based on the results of the F test above, it is produced with a Sig F value (0.000)  $< 0.05$ . So it can be concluded that work environment variables, financial rewards, family environment, professional training personalities have a simultaneous influence on student career choices to become internal auditors.

### 5. Coefficient of Determination (R<sup>2</sup>)

The coefficient of determination (R<sup>2</sup>) is used to measure how far the model's ability to explain the independent variable.

**Table 8 Test Results for the Coefficient of Determination  
Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.815 <sup>a</sup>	.664	.639	1.577

a. Predictors: (Constant), Professional Training, Personality, Work Environment, Financial Rewards, Family Environment

Source: Primary Data, processed by SPSS 2023

Based on table 4.5 above, it can be concluded that the coefficient of determination (R square) is 0.66 or 66%, meaning that the effect of the independent variable (X) on the dependent variable (Y) in this study is 66% while 44% is influenced by other factors not examined in this research

### 6. Implications

Based on the research results above, the research implications are as follows:

#### 1. For the Company

For companies that need internal audit services to pay attention to work environment problems, financial rewards, family environment, personality and professional training as internal auditors. By paying attention to the work

environment, financial rewards, family environment, personality, professional training will increase student interest in choosing a career to become an internal auditor.

2. For Families

For families to support their families if they want to work as internal auditors because family support can increase students' interest in becoming internal auditors.

3. For the University

For the university to provide facilities to become an internal auditor so as to form a personality that is ready to become an internal auditor with university support to increase student interest in becoming an internal auditor.

## CONCLUSION

This study aims to analyze the influence of the Work Environment, Financial Rewards, Family Environment, Personality, Professional Training. From the discussion that has been done before, it can be concluded as follows:

1. The work environment has a positive and significant effect on the career choice of accounting students to become internal auditors. This means that you have more confidence in a work environment that is (routine, attractive and often overtime). An adequate work environment for employees will also be able to improve their performance. Conversely, an inadequate work environment for employees will also reduce performance and ultimately reduce employee motivation to choose a career as an internal auditor.
2. Financial awards have a positive and significant effect on the career choice of accounting students to become internal auditors. The better the provision of services, energy, thoughts, efforts and benefits of a person, the more trust that will get a reward (currency value) that will be given by the Company to employees. So the higher the trust about Financial Rewards, the higher the career choice of students to become internal auditors.
3. The family environment has a positive and significant effect on the career choice of accounting students to become internal auditors. With a close relationship with family members, family members are encouraged to become internal auditors, and parents provide positive services and facilities to become internal auditors. So this will increase the career choice of students to become internal auditors.
4. Personality has no positive and significant effect on the career choice of accounting students to become internal auditors. Because if you work that is not in accordance with your personality, skills, and there is no motivation and interest, this will reduce your interest in choosing a career for students to become internal auditors.
5. Professional training has no positive and significant effect on the career choice of accounting students to become internal auditors. participating in job training before starting work, attending training within the Institute or outside the Institution does not affect the career choice of students to become internal auditors.

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