



**JURNAL AKUNTANSI DAN BISNIS**  
*Jurnal Program Studi Akuntansi*

Available online <http://ojs.uma.ac.id/index.php/jurnalakundanbisnis>

---

**FACTORS AFFECTING INTENTION IN ACCOUNTING STUDY PROGRAM  
STUDENTS CHOOSING THE PUBLIC ACCOUNTANT PROFESSION**

**Dhian Rosalina <sup>a\*</sup>, Kartika Yuliari <sup>b</sup>, Warsani Purnamasari <sup>c</sup>, Muhammad Rizqi Zati <sup>a</sup>**

<sup>a</sup>Fakultas Ekonomi, Universitas Samudra, <sup>b</sup>Fakultas Ekonomi, Universitas Kadiri,

<sup>c</sup>Fakultas Ekonomi dan Bisnis Universitas Medan Area

*Submitted December 2019; Accepted February 2020; Published May 2020*

**Abstract**

The research objective is to find out the factors that influence students' interest in choosing a Public Accountant career and dominant factors affect the perception of accounting students in choosing a career. Eighty accounting students at Samudra University, Langsa City were respondents in this study. The analytical technique used is Confirmatory Factor Analysis. The results of this study are the twelve items that affect student interest in career selection as a public accountant, formed into three main factors, namely 1) the intrinsic value factor of the job, 2) the professionalism factor, and 3) the labor market factor. Then, the three factors have an effect up to 77.3% on the selection of public accountant careers, while the rest are influenced by other factors outside this study. While the intrinsic value factor of a job has the highest eigenvalue score, which is 7.003 which means that the factor has the most dominant influence in the career selection of public accountants.

**Keyword:** Career Selection, Confirmatory Factor Analysis, Intrinsic Value Factors of job, Professionalism Factors, Labor Market Factors

**Abstrak**

*Tujuan dari penelitian adalah untuk mengetahui faktor – faktor yang mempengaruhi minat mahasiswa dalam memilih profesi Akuntan Publik selanjutnya juga untuk mengetahui faktor dominan yang mempengaruhi minat mahasiswa dalam memilih profesi Akuntan Publik. Responden penelitian ini adalah delapan puluh mahasiswa program studi akuntansi di Universitas Samudra, Kota Langsa, teknik analisis yang digunakan menggunakan Confirmatory Factor Analysis. Hasil penelitian ini adalah dari dua belas item yang mempengaruhi minat mahasiswa dalam pemilihan karir sebagai akuntan publik, terbentuk menjadi tiga faktor utama yaitu 1) Faktor nilai intrinsik pekerjaan, 2) Faktor Profesionalisme, dan 3) Faktor Pasar kerja. Dimana, dari ketiga faktor tersebut memiliki pengaruh sampai dengan 77,3%, sedangkan sisanya dipengaruhi oleh faktor lain diluar penelitian ini. Sedangkan faktor nilai intrinsik pekerjaan memiliki skor eigenvalue terbesar, yaitu 7,003 yang artinya faktor tersebut memiliki pengaruh paling dominan dalam pemilihan karir akuntan publik.*

**Kata Kunci:** Pemilihan Karir, Confirmatory Factor Analysis, Faktor Nilai Intrinsik Pekerjaan, Faktor Profesionalisme, Faktor Pasar kerja

How To Cite: Dhian Rosalina, Kartika Yuliari, Warsani Purnamasari, Muhammad Rizqi Zati (2020) Factors Affecting Intention In Accounting Study Program Students Choosing The Public Accountant Profession. *Jurnal Akuntansi dan Bisnis: Jurnal Program Studi Akuntansi*, 6 (1): 86 - 95

\* email: [dhian.rosalina@unsam.ac.id](mailto:dhian.rosalina@unsam.ac.id)

---

**INTRODUCTION**

Improving the quality of Human Resources is crucial in advancing the nation and state. With the quality of Human Resources, Indonesia can face global challenges well and competitively compared to other countries (Purwati& Sari, 2015). The increasing

economic activity in Indonesia, the more credible financial information needed to be presented to the public, while the field of accounting is to produce human resources who have competence in terms of financial reporting and auditing (Ramdhan&Widaningsih, 2017). The development of Indonesian business activities on the other hand also creates a variety of career options for accounting graduates. The availability of qualified public accountants is inseparable from the role of academics of higher education (Priyanti, Herawati, &Sinarwati, 2017), Universities must be able to form and create reliable accounting graduates and meeting challenges in the business world (Purwati& Sari, 2015) Accounting students have many choices in a career in their field of science. There are many different professions in the field of accounting that can be pursued by accounting scholars, including public accountants, accountants educators (lecturers, researchers), corporate accountants, and government accountants (Hapsoro, 2018). In Indonesia the accountant profession is needed in business activities, the number of business units in Indonesia is not proportional to the growth in the number of public accountants (Chairunnisa, 2014).

Based on information from the Chairperson of the Indonesian Institute of Certified Public Accountants (IAPI) Tarkosunaryo, that the total number of Indonesian companies based on corporate taxpayer data that reports the Annual Letter of Notification (SPT) was recorded at 700 thousand companies, of which only 30 thousand companies used external audit, and it is necessary to know the number of CPA (certified Public Accountant) holders of only 4000 people (cnnindonesia, 2019). Compare with Thailand, where of the 680,000 companies that are actively operating, 62 thousand of them use external audit, with CPA owners reaching 12,000 people, far more than Indonesia. Though based on PP No. 24 of 1998 junto PP No.64 of 1999 concerning the Company's annual financial information, each company is required to submit financial reports to the Ministry of Trade. Based on data from [www.iaiglobal.com](http://www.iaiglobal.com) Indonesia is experiencing a crisis of the number of public accountants, this is due to 57.55% of public accountants in Indonesia who are aged over 50 years, where with that age their productivity has declined and certainly enters retirement ([iaiglobal.com](http://iaiglobal.com), 2019). One of the causes of the shortage of public accountants is the high risk of the profession in conducting audits, which is felt to be incompatible with the income received (Mahmudah, 2019), whereas the public accounting profession plays an important role in maintaining quality and credibility in business entities which will certainly impact on economy.

Seeing that the need for public accountants is high but not supported by the availability of professional accountants can lead to promising career opportunities. Career selection is a series of individual activity processes in preparing themselves to enter a career relevant to their field of science with directed and systematic activities (Purwati& Sari, 2015). Career selection for accounting students is the initial stage in designing a profession that is occupied in the future. There are several challenges in career selection such as uncertain career opportunities, access to information and personal development programs, economic and technological challenges, and social and cultural (Purwati& Sari, 2015)

The results of previous studies regarding career selection of accountants show inconsistencies, this is due to several things such as the location of the study, the economic situation and the characteristics / understanding of respondents. Some of the studies include: Research conducted by Suryani and Mahmuddah (2018) found that the variables of professional training , work environment, professional recognition, and social values have a significant effect on career interests as public accountants, while the variable financial rewards and labor market considerations do not affect career interests

as public accountants, these results are different from research conducted by Hapsoro and Hendrik (2018) namely financial appreciation and the labor market have a significant effect on the interests of the public accounting profession. With the inconsistency of the results of previous studies, researchers are interested in examining the factors that shape interesta career as a public accountant, the difference of this research with the previous one lies in the research method and different locations. This research was conducted at the University of Samudra Accounting study program students in Langsa City, where in Langsa City only one State University provided Accounting courses at Faculty of Economics, then students as the object of research because during the lecture period students already have plans in careers related to the field of science being studied, so it is expected to be able to provide the best response in this study. The formulation of the problem in this study was to determine what factors influenced students' interest in choosing the Public Accountant profession and also to find out what factors dominantly influenced the interests of accounting students in choosing the Public Accountant profession.

### Maslow's Motivation Theories, Interests and Careers

Individuals in certain behaviors are influenced by motivation or encouragement. One of the originators of motivational theory is Abraham Maslow (Kreitner, Robert. Kinicky, 2000) The Maslow Pyramid Theory or known as Maslow's hierarchy of needs theory states that humans have five needs consisting of physical / physiological needs, security needs, social needs, appreciation needs and finally is physiological needs. Where, out of the five needs, humans fulfill it in a hierarchical manner (Ivancevich, John M. Konopaske, Robert. Matteson, 2011). Humans meet the needs in stages, work to meet basic needs and then after basic needs are fulfilled then humans will meet the needs. Next in stages as illustrated below:

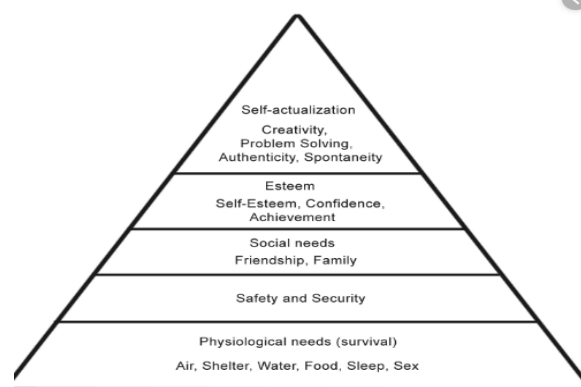


Figure 1. Maslow's Pyramid-Requirement Theory

Humans work to meet basic needs first, but in practice humans work not merely to meet basic needs but will continue to satisfy other needs until self-actualization. Certain types of work are not only occupied to fulfill the necessities of life such as salaries and other incentives, but as a form of desire to initialize, work as a form of respect (prestige), and recognition (actualization).

Interest is also interpreted as the conditions that occur accompanied by feelings of pleasure associated with their own needs / desires (Chairunnisa, 2014). There are several things related to interests and behavior, namely (Sulistyawati, Ardianiika. Ernawati, Nina. Sylviana, 2013) namely interest is an intermediary that impacts on

certain behaviors, interests encourage individual motivation and interest is also what triggers individual efforts and performance

Interest encourages individuals in choosing the type of job or career they want (Oktaviani Rita et al., 2017), interest also influences individual performance (Febriyanty, 2013). Individual performance can also be influenced by factors that influence career selection such as salary, professional training, professional recognition, social values, work environment, job market considerations, personality, and intrinsic work values (Priyanti et al., 2017)

## **RESEARCH METHODS**

The Confirmatory Factor Analysis (CFA) approach is used to look for factors that shape the interests of accounting study program students in choosing the public accounting profession. Factor analysis is used by researchers in order to identify the dimensions of the structure up to how far the variables are explained by each dimension (Imam Ghazali, 2003). The type of data in this study is primary data, in the form of structured questions collected through Google Forms. The population in this study are the students majoring in accounting at the Faculty of Economics, University of Samudra who have taken at least two semesters of lectures or have entered the third semester. From the results of data collection, eighty students were willing to fill out a questionnaire.

The questionnaire in this study consisted of twelve items of statement, which statements included:

- 1) High Public Accountant Income,
- 2) A decent old age pension,
- 3) Opportunities to participate in professional training in various institutions,
- 4) Recognition that the public accountant profession as a professional in the field of Accounting,
- 5) Public Accountants are a Challenging profession,
- 6) Public Accountants are a prestigious profession,
- 7) The public accountant profession has a high workload / work intensity,
- 8) Professionals that require high accuracy and concentration,
- 9) Professionals that require specific competencies, which are only mastered by accounting graduates,
- 10) High job market opportunities,
- 11) Professionals that provide dynamic and varied work experience,
- 12) The auditor profession is a fun profession

The scale used to measure the interval data in this questionnaire is the Likert scale, with a range of 1 to five. Where a score of 1 for an option strongly disagrees with a score of 5 for an option that strongly agrees.

### **Data Analysis**

The researcher uses descriptive analysis with means of measuring the mean, where descriptive analysis is used to get data about the average weighting of all respondents' answers to each statement on each variable, as well as each dimension and indicator of these variables (Yuwono et al., 2007). The results of descriptive statistics can be seen in the following table

Tabel. 1 Descriptive Statistics Analysis of Student Perceptions of the Accountant Profession

Factors of Intention	Mean	Std. Deviation
1. High Public Accountant Income	3.95	.986
2. A decent old age guarantee	3.98	.947
3. Opportunity to participate in professional training in various institutions	3.93	1.141
4. Recognition that the public accounting profession as a professional	4.03	1.121
5. Public Accountant is a Challenging profession	4.40	.841
6. Public Accountant is a prestigious profession	4.35	1.051
7. The public accountant profession has a high workload / work intensity	4.13	1.114
8. Professions that require high accuracy and concentration	4.58	.958
9. Professionals that require undergraduate accounting competencies	4.25	.954
10. High job market opportunities	4.03	1.097
11. Professionals that provide dynamic and varied work experience	4.08	.829
12. the auditor profession is a fun profession	4.18	.958

From the results of the mean value, there are several factors that shape the interest of accounting students in choosing the public accounting profession. Where, the highest factor is the 8th factor "Professionals that require high accuracy and concentration" with a score of 4.58 ie students have the perception that the public accounting profession requires a high accuracy factor, where this factor is felt to have a major impact in shaping student interest in the public accounting profession. While the inhibiting factor which is perceived to have a minimal impact on students is number one factor namely "High Public Accountant Income" with a mean score of 3.95. Respondents have a high public accountant income perspective having the least impact in shaping interests because the profession is not in doubt in the welfare of accountants.

Seeing the highest standard deviation score on the results of the study amounted to 1.141, namely factor number three, namely the opportunity to take part in professional training at various institutions. This means that these factors are felt differently or not felt equally by students in shaping the interest in choosing the profession of public accountant. While the lowest deviation value is found in two factors, factor eight and twelve, namely professions that have high accuracy or concentration and pleasant professions, with a score of 0.958 which means that both factors are felt or perceived equally by all student respondents.

### Confirmatory Test Analysis

**Confirmatory test results consist of the following steps:**

#### KMO and Bartlett's Test

The consistency of items to items as well as knowing the formation of new factors by factor analysis was carried out on each item, (Imam Ghazali, 2003). KKO and Bartlett's tests are used to find out items that are worthy of inclusion in factor analysis. Kaiser-Meyer-Olkin coefficient (KMO) is used to measure the adequacy of the sample used in the study. The KMO Measure of Sampling Adequacy and Anti-image Matrices must be strong enough above 0.50 (Mahmudah, 2019). The KMO (Kaiser-Mayer-Olkin) test results in this study amounted to 0.807 with a significance of 0.000, so it can be concluded that the factor analysis can be continued.

Tabel 2. KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.807
Bartlett's Test of Sphericity	Approx. Chi-Square	374.155
	Df	66
	Sig.	.000

**Communality**

The process of factoring and rotation is one of the main processes in factor analysis, namely by extracting all of the existing variables until one or more factors are formed (Yuwono et al., 2007). The greater the extraction value of a variable, means the more closely related to formed factors (Yuwono et al., 2007)

Tabel 3 Communalities

Variabel	Extraction
1. High Public Accountant Income	.796
2. A decent old age guarantee	.727
3. Opportunity to participate in professional training in various institutions	.712
4. Recognition that the public accounting profession as a professional	.784
5. Public Accountant is a Challenging profession	.707
6. Public Accountant is a prestigious profession	.834
7. The public accountant profession has a high workload / work intensity	.826
8. Professions that require high accuracy and concentration	.890
9. Professionals that require undergraduate accounting competencies	.603
10. High job market opportunities	.889
11. Professionals that provide dynamic and varied work experience	.639
12. The auditor profession is a fun profession	.870

In table 3 above, the highest extraction rate is in the high job market variable, which is 0.890. The strongest relationship to the formation of students' interest in choosing the public accounting profession is shown in the high job market opportunity item by 89%, or in other words 89 The% variance can be explained in the labor market opportunity item. While the professional factors that provide dynamic and varied experiences have the weakest relationship of 0.603, around 60.3% of the variance can be explained by these factors. Thus, testing to determine the factors that shape student interest in career selection as a public accountant can be done through the examination of the factors that have been tested.

**Eigenvalue**

Based on the SPSS extraction results, the results of the test produce three factors which can be seen in the following table 4 below. In the table, the eigenvalue arrangement is sorted from highest to lowest. From the results of data processing it appears that there are three factors that are formed, because in the fourth factor the total eigenvalue is already below one (0.679) so that the factoring process stops at just three factors. While the total percent of variance of the three factors can explain 77.30% of the variability of the twelve original variables.

Tabel 4. Total Variance Explained

Component	Initial Equivalent		
	Total	% of Variance	Cumulative %
1	7.003	58.356	58.356
2	1.187	9.892	68.249
3	1.087	9.060	77.309
4	.679	5.655	82.964
5	.503	4.190	87.154
6	.449	3.739	90.893
7	.349	2.909	93.802
8	.262	2.186	95.987
9	.198	1.652	97.639
10	.134	1.120	98.759
11	.093	.775	99.534
12	.056	.466	100.000

Tabel 5 Factor Loading

	Component		
	1	2	3
High Public Accountant Income	.620	.276	.578
A decent old age guarantee	.505	.636	.260
Opportunity to participate in professional training in various institutions	.006	.587	.606
Recognition that the public accounting profession as a professional	.244	.833	.177
Public Accountant is a Challenging profession	.575	.357	.499
Public Accountant is a prestigious profession	.828	.136	.360
The public accountant profession has a high workload / work intensity	.863	.249	.136
Professions that require high accuracy and concentration	.849	.392	.125
Professionals that require undergraduate accounting competencies	.445	.540	.337
High job market opportunities	.275	.011	.902
Professionals that provide dynamic and varied work experience	.253	.387	.652
the auditor profession is a fun profession	.297	.879	.090

After getting the eigenvalue score, the next step is to analyze the rotated component matrix table to identify each variable if it is included in factor one, factor two, or factor three. The component matrix shows the distribution of variables, where the loading factor score is related to three factors that are formed. The following is an explanation of variables that correlate with factors:

a. The variable "High Public Accountant Income" included in factor 1, because the loading factor of this variable with factor 1 is the largest (0.620)

b. The variable "decent old age savings" is included in factor 2 because the loading factor of this variable with factor 2 is the largest (0.636)

c. The variable "Opportunity to participate in professional training in various institutions" is included in factor 3, because the loading factor of this variable with factor 3 is the largest (0.606)

d. The variable "Recognition that the public accounting profession as a professional" is included in factor 2, because the loading factor of this variable with factor 2 is the largest (0.833)

e. The variable "Public Accountant Is a Challenging profession" is included in factor 1, because the loading factor of this variable with factor 1 is the largest (0.575)

f. The variable "Public Accountant is a prestigious profession" is included in factor 1, because the loading factor of this variable with factor 1 is the largest (0.828)

g. The variable "Public accountant profession has a high workload / work intensity" is included in factor 1, because the loading factor of this variable with factor 1 is the largest (0.863)

h. The variable "Profession that requires high accuracy and concentration" is included in factor 1, because the loading factor of this variable with factor 1 is the largest (0.849)

i. The variable "Professionals requiring undergraduate accounting competencies" is included in the factors, because the loading factor of this variable with factor 2 is the largest (0.540)

j. The variable "High job market opportunity" is included in factor 3, because the loading factor of this variable with factor 3 is the largest (0.902)

k. The variable "Professionals that provide dynamic and varied work experience" is included in factor 3, because the loading factor of this variable by factor 3 is the largest (0.652)

l. The variable "Auditors is a fun profession" is included in the factors, because the loading factor of this variable with factor 2 is the biggest (0.879)

## DISCUSSION

Based on the data above the twelve variables can be categorized into three factors, namely:

### **a. Factor 1 consists of:**

- 1) High Public Accountant Income,
- 2) Public Accountant is a Challenging profession,
- 3) Public Accountants are a prestigious profession,
- 4) A profession that has a high workload / work intensity,
- 5) Professionals that require high accuracy / concentration.

This is consistent with previous research (Chairunnisa, 2014; Hapsoro, 2018; Mahmudah, 2019; Priyanti et al., 2017) that income and competency factors consistently have an influence on asking students to choose a career as an accountant and psychological elements in a job can affect the satisfaction of the profession, such as challenges, prestige, and income. Based on the categorization, the factor one is named the intrinsic value of the work where the students have the perception that respondents generally get satisfaction from the challenges of the work if they choose the profession.

### **b. Factor 2 consists of:**

- 1) A decent pension,
- 2) Recognition that the public accounting profession as a professional,



- 3) Professionals that require undergraduate accounting competencies,
- 4) The auditor profession is a fun profession.

From the results of the categorization of the two factors, there is consistency with previous research (Febriyanty, 2013; Priyanti et al., 2017) that aspects of professionalism influence the selection of public accounting careers. Therefore the second factor is then named as a factor of professionalism, where the professionalism of a certain quality or competency that must be possessed by every holder of the profession

**c. Factor 3 consists of:**

- 1) Opportunity to participate in professional training in various institutions,
- 2) High job market opportunities
- 3) Professionals that provide dynamic and varied work experience

The results of this study are consistent with previous research (Hapsoro, 2018; Purwati& Sari, 2015; Ramdhan&Widaningsih, 2017) that the labor market influences the formation of interests in the accounting profession, but inconsistent research conducted (Chairunnisa, 2014) that market opportunities work does not significantly affect the interests of the accounting profession. From the formation of these factors, factor three is named the labor market factor.

From the results of the data analysis above, referring to table 4, the largest eigenvalue value is on factor one, namely the intrinsic value factor of a job with a score of 7.003, which means that the dominant factor influencing accounting students' interest in choosing the public accounting profession is influenced by the intrinsic value factor of the job.

### CONCLUSION

The conclusion of this study is that there are three factors that influence the interests of accounting students in choosing a public accounting career, namely 1) The intrinsic value factor of a job consisting of work challenges, prestige, and income, 2) The professionalism factor consisting of accountant competencies and public recognition, 3 ) The labor market consists of market opportunities and self-development, of which 77.3% interest is influenced by these three factors and the rest is influenced by other factors outside this research. Students are influenced by challenges that exist in the public accounting profession, so the intrinsic value factor of a job has a dominant influence on influencing respondents' interests. Improvements that need to be done in a similar study are 1) the use of open questionnaires that can find out more broadly aspects of aspects that affect career selection, outside the theory and previous research. 2) The population in this study is only at one tertiary institution in Langsa City, Aceh Province, which should further research, expand the area and object of research, so as to get better generalizations.

### REFERENCE

- Chairunnisa, F. (2014). Faktor - Faktor yang mempengaruhi minat mahasiswa untuk berkarir sebagai akuntan publik. *Analisis Faktor-Faktor Yang Mempengaruhi Minat Mahasiswa Akuntansi Untuk Berkarir Sebagai Akuntan Publik (Studi Kasus Pada Mahasiswa Ekonomi Akuntansi Universitas Tanjungpura Pontianak)*, Vol 2, No(2), 1–26.
- Cnnindonesia. (2019). *Tantangan Profesi Akuntan Publik*.
- Febriyanty, F. (2013). Faktor - Faktor yang Mempengaruhi Minat Mahasiswa Akuntansi Dalam Pemilihan karir Akuntan Publik. *Journal of Chemical Information and Modeling*, 53(9), 1689–1699.
- Hapsoro, D. (2018). Faktor-Faktor yang Mempengaruhi Minat Mahasiswa Akuntansi Berkarir Sebagai Akuntan Publik ( Studi Kasus Terhadap Mahasiswa Akuntansi STIE YKPN Yogyakarta ). *Jurnal Dinamika Akuntansi Dan Bisnis*, 2(2), 142–156.
- iaiglobal.com. (2019). *Krisis Akuntan Publik di Indonesia*.

- Imam Ghazali. (2003). *Analisis Multivariate Dengan Menggunakan SPSS* (dua). Semarang: Badan Penerbit Universitas Diponegoro.
- Ivancevich, John M. Konopaske, Robert. Matteson, M. T. (2011). *Organizational Behaviour And Management* (7th ed.). Jakarta: Erlangga.
- Kreitner, Robert. Kinicky, A. (2000). *Organizational Behavior* (8th ed.). Jakarta: Salemba Empat.
- Mahmudah, N. (2019). Analisis Faktor-Faktor Yang Mempengaruhi Minat Mahasiswa STEI SEBI Jurusan Akuntansi Syariah terhadap Profesi Akuntan Publik. *Jurnal Akuntansi Dan Keuangan Islam*, 2(1), 83-100. <https://doi.org/10.35836/jakis.v2i1.54>
- Oktaviani Rita, Rahmawati, T., Akuntansi, P. S., Ekonomi, F., Kuningan, U., & Barat, K. J. (2017). *Analisis Persepsi Mahasiswa Akuntansi Dalam Memilih Profesi Sebagai Akuntan Profesional Pada Era Liberalisasi Jasa Akuntan Profesional MEA 2015*. (36), 201-208.
- Priyanti, L. G. D., Herawati, N. T., & Sinarwati, N. K. (2017). Analisis faktor-faktor yang mempengaruhi pemilihan karir akuntan profesional dalam menghadapi Asean Economic Community. *Jurusan Akuntansi Program S1*, 7(1), 1-12.
- Purwati, A. S., & Sari, Y. Y. (2015). Persepsi Mahasiswa Akuntansi Terhadap Pemilihan Karier (Studi Kasus Pada Mahasiswa S1 Akuntansi Reguler Perguruan Tinggi Negeri dan Swasta di Kota Purwokerto). *Jurnal FEB Unsoed*, 5, 124-152.
- Ramdhan, M. R., & Widaningsih, M. (2017). Analisis Persepsi Mahasiswa Akuntansi Mengenai Faktor-Faktor Yang Mempengaruhi Pemilihan Karir Sebagai Akuntan. *Jurnal SIKAP (Sistem Informasi, Keuangan, Auditing Dan Perpajakan)*, 1(1), 134.
- Sulistyawati, Ardiani ika. Ernawati, Nina. Sylviana, N. (2013). *Persepsi Mahasiswaa Akuntansi Mengenai Faktor - Faktor yang Mempengaruhi pilihan karir*. 5(2), 86-98.
- Yuwono, R., Retno, R. R., Bisnis, P. M., Manajemen, P. S., Petra, U. K., & Siwalankerto, J. (2007). *Analisa Faktor-Faktor Penghambat Pertumbuhan Di Jawa Timur*. 1(3).