

Patterns and determinants of Indonesian accounting students' career choice

Etty Indriani¹, Nugroho Wisnu Murti²

^{1,2} Adi Unggul Bhirawa Surakarta College of Economic, Jl. MR Sartono 46 Nusukan Banjarsari, Surakarta, Central Java Indonesia, Postal code: 57135

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ABSTRACT

This study investigates the patterns and determinants of accounting students' career choice by comparing five types of accountant careers to non-accountant career. This study collected data from 216 Indonesian accounting students through Qualtrics online survey and used multinomial and logistic regressions for data analysis. This study found that government accountant was the most dominant career choice among the students (37.04%). Salary consideration as the most dominant determination factor (RRR: 2.6231) followed by professional recognition, family & colleagues' encouragement and education. Meanwhile, career in appraisal was the smallest choice (4.63%), however this need more attention because information about appraisal from the college had positive predictor (OR: 1.0242), while professional recognition was the second biggest predictor to choose appraisal (RRR: 12.8063) after public accountant (RRR: 33.1328). This result could be the colleges' reminder to provide accounting curriculum not only generally, but also specifically to provide information on different accounting career that fits both the demand of workforce and the students' preference. College needs to pay attention in students' preference because this result found that student always had positive expectation in all types of accountant career based on professional recognition, even better than salary expectation which is positive only in government accountant.

ABSTRAK

Artikel ini meneliti pola keputusan mahasiswa akuntansi untuk memilih karirnya dengan membandingkan lima jenis profesi akuntan dengan karir diluar bidang akuntansi. Data penelitian terdiri dari 216 mahasiswa akuntansi diperoleh dari Qualtrics online survey dan dianalisis menggunakan regresi multinomial dan logistic. Hasil menunjukkan bahwa karir sebagai akuntan pemerintah sebagai pilihan terbesar (37,04%) dengan pertimbangan gaji sebagai factor tertinggi untuk memilih karir tersebut (RRR: 2.6231), diikuti pertimbangan profesional dan dorongan keluarga serta kolega. Sementara itu, pilihan terkecil adalah appraisal (4,63%), tetapi temuan ini perlu menjadi perhatian khusus karena faktor informasi dari perguruan tinggi memberikan peluang lebih besar bagi mahasiswa untuk memilih karir ini (OR: 1.0242). Lebih lanjut ditemukan juga bahwa pertimbangan profesional menjadi factor terbesar kedua untuk memilih karir appraisal (RRR: 12.8063) setelah akuntan public (RRR: 33.1328). Hasil tersebut perlu menjadi perhatian bagi perguruan tinggi untuk tidak menyediakan kurikulum akuntansi secara umum saja. Akan tetapi, perlu diselenggarakan dengan kurikulum yang lebih spesifik, sesuai dengan kebutuhan pasar tenaga kerja atau minat mahasiswa. Minat tersebut perlu diperhatikan karena penelitian ini membuktikan bahwa mahasiswa memiliki ekspektasi yang selalu positif pada semua tipe pilihan karir akuntan karena pertimbangan profesional, bahkan lebih baik dari pertimbangan gaji yang hanya positif pada pilihan karir sebagai akuntan pemerintah.

1. INTRODUCTION

Accountant and accounting knowledge are needed by organization in all types or characteristics. These

organizations include corporate, non-profit organization even government. Every country has accountant association that make accounting stand-

* Corresponding author, email address: ¹etty.indri@stie-aub.ac.id. ²nugroho.wm@stie-aub.ac.id

ard and conduct accountant career management. Generally, accountants come from university or college. However, research had been conducted in one university across two campuses in Australia and Singapore. It was found that significant number of students did not understand diverse nature of accounting practice, and they started to work with lack of preparation (Kestel, 2017). This result was a warning for education institution, particularly, whether they have a good curriculum, relevant to the real needs. Generally, college provide general accounting curriculum for student. As a result, some accounting student are confused to choose their job after graduation, because they only have general accounting knowledge. Often, they prefer to choose non-accounting job, based on different considerations (Diptiana and Djuwari). It can be easier to design and implement appropriate curriculum for education institution if they know the types of career accounting students that are interested in and the contributing factors. Several previous research identified type of career choice as an accountant student whether they prefer to choose accountant or non-accountant for their future career (Dalci & Ozyapici, 2018; Ng et al., 2017; Sugahara, Boland, & Cilloni, 2008; Uyar, Gungormus, & Kuzey, 2011). Moreover, several results identified type of career choice in public accountant and general accountant (Sugahara, Hiramatsu, & Boland, 2018; Wen, Yang, Bu, Diers, & Wang, 2018).

Other researches also identified three types of

career choice including public accountant, general accountant and non-accountant career (Gunawan & Widuri, 2014; Law, 2010). Another research was by Tang and Seng (2016). They considered several socio-demographics and personal characteristics as predictor variables in student's choice of accountant career (Tang & Seng, 2016). Furthermore, these researches defined non-accountant career as a career choice which had no correlation with accounting area.

2. THEORETICAL FRAMEWORK AND RESEARCH QUESTIONS

This research identified several types of accountant career choice including non-accountant career. This several types of accountant career alternative were driven from accounting standard including public accountant, government accountant, corporate accountant, appraisal and another accountant career. Previous research predicted several factors to choose several types of accountant career. This research adopted predictor variable from previous research consist of salary expectation, professional recognition, social value, labor market opportunity and family encouragement. In addition, this research included gender and most recent education as an additional predictor variable. This research had several aims: First, to know determination factor which has significant effect to choose several types of accountant career compared to non-accountant career. Conceptual framework of first aim are shown in Figure 1.

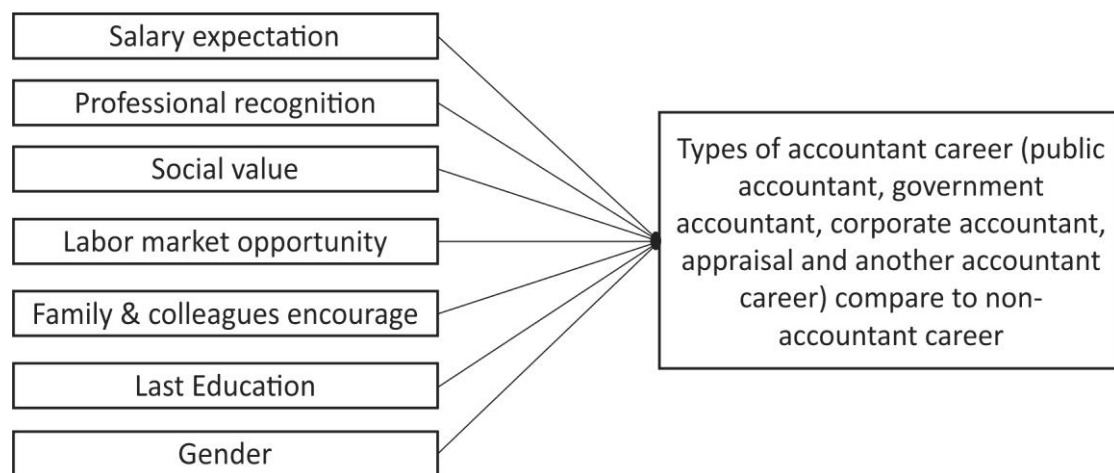


Figure 1
Conceptual framework first aim

Second, this determines the factor that has significant effect to this career choice compared to several other accountant career choices i.e. government

accountant, public accountant, etc., as well as non-accountant. This second result potentially provide different result compare to first aims because they

used different analysis tool. Finally, this research investigated accounting student to choose appraisal for their future career. Appraisal is a new opportunity in accountant career since the International Financial Reporting Standard (IFRS) as an international accounting standard applied fair value concept in 2013. However, several countries started to apply this concept in 2016 including Indonesia, even several accounting reference books have not discussed about fair value as a basis of financial reporting.

Therefore, the third research aim was to determine the factor which has significant effect on accounting student career choice as appraisal than several accountant career alternative choices including non-accountant. Therefore, it is a good reason why the researcher conduct this research in Indonesia. Besides, Indonesia has the greatest number of colleges around South East Asia (4,504 colleges). Second aim and third aim can be seen on Figure 2 and Figure 3.

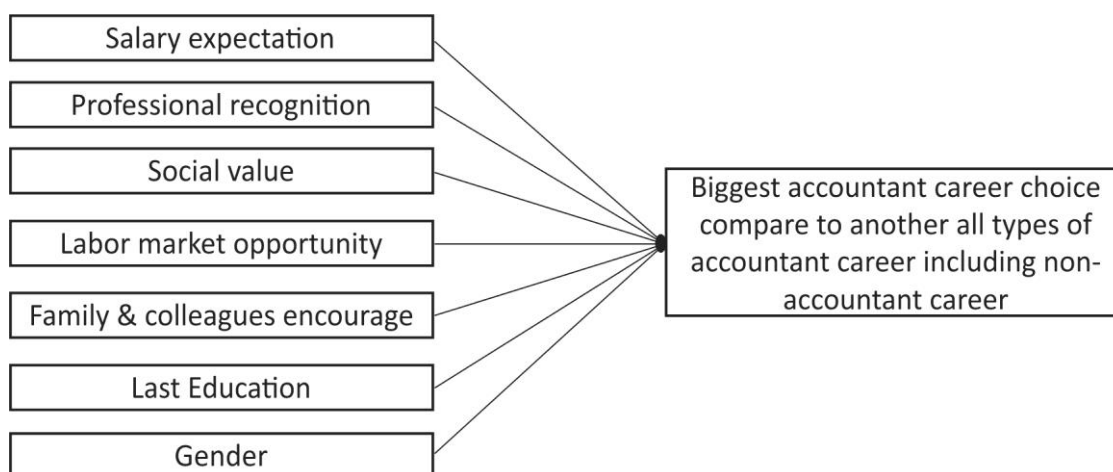


Figure 2
Conceptual framework second aim

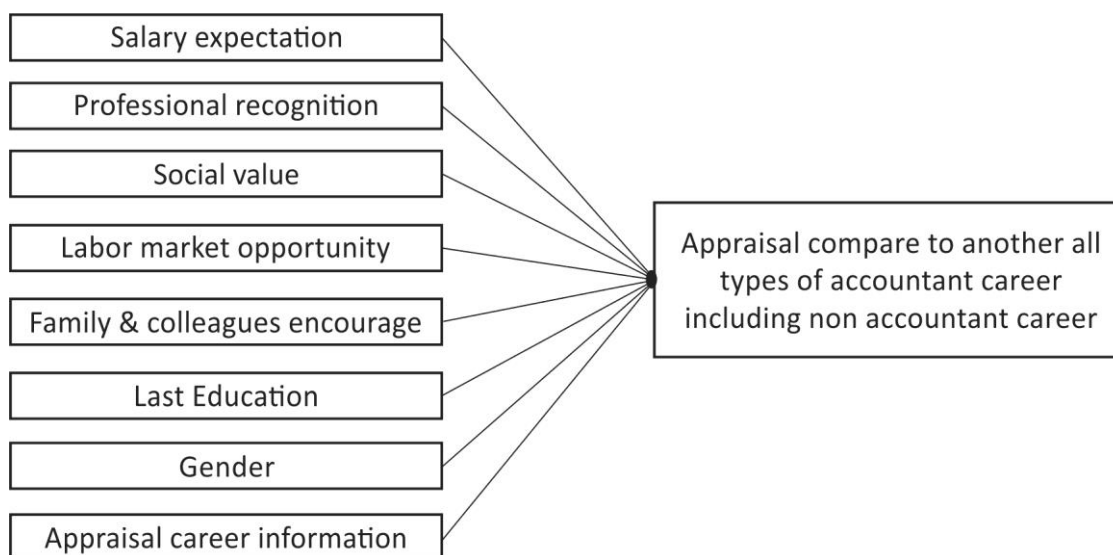


Figure 3
Conceptual framework third aim

3. RESEARCH METHOD

The population is Indonesian accounting students. This research used non-probability sampling with purposive sampling technique. Indonesian distribution of population has been used to consider research location. Central Java is the biggest popu-

lation in Indonesia with 800 – 1,000 population per kilometer. Moreover, Adi Unggul Bhirawa (AUB) was the biggest college of economic around Central Java based on the number of students. Therefore, this research used accounting student from Adi Unggul Bhirawa College of economic as a research

respondent and using questionnaire to obtain the data. Qualtrics online survey tools was used and survey link distributed to all of accounting student through group of WhatsApp. To achieve the first research aim, this research used multinomial logistic regression. This method was used because the outcome variable has six categories (five accountant career categories and one category as a non-accountant career). Five alternative accountant careers consist of public accountant (external audit), government accountant, corporate accountant (including internal audit), appraisal (external and internal), and other accountant careers.

This research did not specifically identify the type of other accountant career, but student was asked to provide the types of accountant careers that they were interested in by open ended question. The same approach was used to identify the interest in non-accountant career. Accounting student choice in non-accountant career was used as a base comparison in the multinomial regression. It had consideration that generally student decided to choose to study accounting because they want to be an accountant rather than non-accountant. Logistic regressions were used to assess the second and third research aim. Second aim had two categories of outcome variable: biggest career choice compared to another accountant career and non-accountant career. Yet, the third aim had two categories of outcome variable: 1) appraisal career choice, and: 2) other accountant careers and non-accountant career.

This research adopted predictor variable from previous research using Likert scale. Salary expectation was measured from five measurements consist of expectation of appropriate salary from entry level; increasing of salary regularly; availability of retirement fund; many additional fees for extra work beside fix salary (e.g.: additional project and transportation); and some benefit beside fix salary (e.g.: health insurance, family insurance, and occupational accident insurance). Second predictor was expectation of professional recognition to be consideration to choose several types of accountant career or non-accountant career. This variable consists of seven measurements including: any training for entry level employee; any regular professional training from home institution; any regular professional training from association like Indonesia Institute of Accountant or another association; variation of job can improve professionalism and experience; any professionalism certified which is obtained from professional training and certain examination; any opportunity for taking formal educa-

tion in line with current job by scholarship from home intuition or another institution; and many opportunities for conducting collaboration in project with another expert.

Social value as a third predictor variable was measured by five measurements. This measurement consists of opportunities to conduct social activity like volunteering and involved in community services; opportunities to have contact with other person and develop personal relationship; any general society has perception that this career has high level status of job; any regular activity for conducting social activity by specific fund allocation; any general perception that this career has important role in society like give donation regularly. Fourth predictor variable was labor market opportunity including five measurements. This measurement consists of perception of accounting student that all organization characteristic needs this career, particularly for their choice; no work termination without extraordinary mistake; this career has much better sustainability; this career needs specific skill which is not easy to be achieved and this career has specific level of management which is achieved by each employee who has great track record. Family and colleague encouragement consist of three measurements including family support from starting major current study; family job's history; and colleague job's history. In addition, this research predicted factor of gender and last education (general or vocational high school) as an additional predictor variable for first and second aim. Finally, the third aim investigate information about career in appraisal from college was measured by whether accounting student know information about appraisal career before or after starting study at current college.

4. DATA ANALYSIS AND DISCUSSION

This study collected data from 216 accounting students. Table 1 provides the respondent demographic data. Mostly, the research respondent was a female (74,07%) and currently they were in second and third for their studying. Their last education was from general high school (64,35%) who they have more preparation to continue their study in college. The biggest career choice was a government accountant (37.04%), while career in appraisal was a smallest choice (4.63%). Even, career choice in appraisal was smaller than non-accountant choice (9.72%) and other accountant careers (5.56%). They described their choice in non-accounting career consists of army, civil servant which had no correlation with accounting, and

business. Meanwhile, description of other accountant careers consists of lecturer, stock broker, tax consultant and Bank employee.

Table 2 provides a descriptive statistic of independent variable and reliability test. The main consideration to choose different types of career alternative was salary expectation, which was shown to have the highest mean (4.2055). It emphasizes that salary expectation is the main motivation for working is general. So, Salary expectation was followed by professional recognition, social value and labor market, which also showed relatively high means (> 4) and influenced the students' consideration in choosing their future career. However, professional recognition was shown as the second main consideration (4.0799) to choose accounting student career after their consideration in salary. Next consideration labor market opportunity (4.0157) and social value (3.9592). Family factor was a smallest consideration (3.0081) to choose their future career. Finally, family and colleagues' encouragement variable had four questions that 9% respondent strongly disagree they need family and colleague's consideration for their future career, 35% disagree, 11% neutral, 38% agree and 7% strongly agree. Based on this distribution, it can be described that student

was tending to family and colleague's consideration for choosing their future career. Meanwhile, Cronbach's alpha for each variable had > 0.6 that means this questionnaire was reliable, including validity test in each question had Item-rest correlation score more than r-table (0.138).

Next result can be showed by inferential statistic summary on Table 3 and Table 4. Table 3 shows multinomial regression to describe probability of accounting student to choose several types of accountant career compare to their probability to choose non-accountant career. Salary expectation had significant effect toward student choice in other accountant careers only, but they had more probability (RRR: 0.1036) to choose non-accountant career. Accounting students who used salary consideration had more probability (RRR: 2.6231) only to choose career in government accountant than they choose non-accountant career, but it was not significant. Professional recognition variable had > 1 of relative risk ratio (RRR > 1) in all types of accountant career choice, moreover gave significant effect in public accountant (P-Value < 0.05), corporate accountant (P-Value < 0.05) and appraisal (P-Value < 0.1).

Table 1
Demographic Profile of Respondent

Profile	Category	Frequency	%
Sex	Male	56	25.93
	Female	160	74.07
Age	18 - 20 years old	119	55.09
	21 - 23 years old	86	39.81
	More than 23 years old	11	5.09
Year of program	First year	49	22.69
	Second year	55	25.46
	Third year	99	45.83
	Fourth year	13	6.02
Last Education	Senior high school (SMA)	139	64.35
	Vocational high school	77	35.65
Career choice	Public Accountant	25	11.57
	Government Accountant	80	37.04
	Corporate Accountant	68	31.48
	Appraisal	10	4.63
	Career related to accounting (other accountant careers)	12	5.56
	Career is not related to accounting (non-accountant career)	21	9.72
When Respondent knows career about appraisal	Before taking study in college	37	17.13
	After taking study in college	179	82.87

Note: n = 216

Table 2
Mean, standard deviation and reliability of independent variable

Variable	Mean	Std. Deviation	Cronbach's α
Salary expectation	4.2055	0.4436	0.7259
Professional recognition	4.0799	0.4003	0.8064
Social value	3.9592	0.4711	0.7327
Labor market	4.0157	0.4364	0.6884
Family encouragement	3.0081	0.7158	0.6208

Note: n = 216

Professional recognition had highest probability (RRR 33.1328) in public accountant career choice and had significant effect (P-Value < 0.05), followed by appraisal (RRR: 12.8036). The Smallest probability base on professional recognition was showed by government accountant career choice (RRR: 2.2198) which means that if an accounting student use professional recognition as consideration to choose their future career, so probability to choose government accountant career was smaller than other types accountant career choice, even it was not significant. But, it had bigger probability to choose this career than non-accountant career.

Social value can be proven as a determination factor to choose accounting career only in other accountant careers (RRR: 7, 1469; P-Value < 0.05) and appraisal (RRR: 1.7744) but it was not significant. Moreover, if student used social value as consideration to choose their career, they had bigger probability to choose other accountant career than accountant public (RRR: 0.8149) and government accountant (RRR: 0.9899). This factor was the least consideration to choose career in corporate accountant career (RRR: 0.3314; P-Value < 0.1).

Interestingly, Coefficient of RRR labor market opportunity showed < 1 in all types of accountant career choice, significant at government accountant (0.3040 RRR; P-Value < 0.1), even appraisal (RRR 0.1125; P-Value < 0.05). It meant that accounting student had bigger probability to choose non-accountant career than all types of accountant career, if they used labor market opportunity as a consideration. This result was ironic, that if student used labor market opportunity consideration, they had smallest probability to choose appraisal for their future career. It was ironic, because implementation of International Financial Reporting Standard (IFRS) 13 had increased the demand for appraisal. It might be because of lack information about this career from college. Furthermore, only 17.13% accounting student knew about appraisal

career.

Family and colleague's encouragement become positive consideration to choose all of accountant career except appraisal (RRR: 0.5007). It means that if student used consideration in family and colleagues, so they had smallest probability to choose this career than non-accountant career. This result indicates that student had the lack of appraisal career information not only from college but also from family including colleague. Consideration of family and colleague's encouragement had the biggest RRR (2.3452; P-Value < 0.1) in other accountant careers, followed by government accountant (1.6615), corporate accountant (RRR: 1.5318) and public accountant (1.0689).

The type of highest education that the students came from general high school have bigger probability to choose accountant career than the non-accountant career except appraisal (RRR: 0.1809). The bigger probability was other accountant careers (RRR: 2.6331), followed by public accountant (RRR: 2.5981), corporate accountant (1.4547) and government accountant (RRR: 1.0548). Finding also shows that the students came from vocational high school (35.65% sample) have bigger probability to choose career in appraisal than non-accountant. It is interesting because a good opportunity career in appraisal like the description above might be well known by the students from vocational high school that general high school.

Finally, based on the first objective of the research, it shows that gender has significant effect in appraisal (RRR 0.6722; P-Value < 0.05). This result describes that female student had bigger probability than male accounting student to choose accountant career as appraisal than non-accountant career. Female student had bigger probability than male accounting student to choose accountant career in government accountant (RRR: 0.6529), followed by public accountant (RRR: 0.2513) than non-accountant career. Meanwhile, male student

had bigger probability than female accounting student to choose accountant career in corporate accountant (RRR: 1.3056) and other accountant careers (RRR: 1.7456).

Table 4 shows the different result and way to analyze type of predictor variable which only in certain career choice independently compared to other careers choice using logistic regression. Base on the biggest choice was in accounting government, so first logistic regression conducted for government accountant career choice compared to all other types of accountant career including non-accountant career. Accounting student had bigger probability (OR: 5.1655; P-Value < 0.05) to choose government accountant for their future career than to choose other types of accountant career including non-accountant career by using salary consid-

eration. Moreover, salary expectation had biggest OR than the other predictors variable as well as family encouragement (OR: 1.4458) but did not give significant effect. Yet, accountant students have bigger probability to choose other careers beside government accountant if they used consideration in professional recognition (OR: 0.4012, P-Value < 0.1), labor market opportunity (OR: 0.6233; P-Value < 0.1) and social value (OR: 1.6268) but not significant. Furthermore, accounting student from vocational high school had bigger probability (OR: 0, 7569) to choose career in government accountant than other types of accountant careers including non-accountant career. Factor of gender showed that female had bigger probability (OR: 0.5946) to choose their future career as a government accountant.

Table 3
Summary of Relative Risk Ratio (RRR) among The Variables

Independent variable	Career choice (dependent Variable) and Career is not related to accounting major as a base multinomial regression				
	Public Accountant	Government Accountant	Corporate Accountant	Appraisal	Career related to accounting
Salary Expectation	0.3857	2.6231	0.5773	0.3301	0.1036 *)
Professional Recognition	33.1328 **)	2.2198	8.7904 **)	12.8063 *)	3.9015
Social Value	0.8149	0.9899	0.3314 *)	1.7744	7.1469 *)
Labor Market Opportunity	0.4876	0.3040 *)	0.4783	0.1125 **)	0.5176
Family & colleagues' encouragement	1.0689	1.6615	1.5318	0.5007	2.3452 *)
Last Education	2.5981	1.0548	1.4547	0.1809	2.6331
Gender	0.2513	0.6529	1.3056	0.6722 **)	1.7465

***) P < 0.01; **) P < 0.05; *) P < 0.1

Table 4
Odd Ratio (OR) logistic regression, certain career compares to another career choice

Independent variable	Government Accountant	Appraisal
Salary Expectation	5.1655 **)	0.3366
Professional Recognition	0.4012 *)	2.8600
Social Value	0.6147	2.5595
Labor Market Opportunity	0.6233 *)	0.2492 *)
Family & colleague encouragement	1.4458	0.3513 *)
Last Education	0.7569	0.4332
Gender	0.5946 *)	0.1699 **)
Appraisal career information	N/A	1.0242

***) P < 0.01; **) P < 0.05; *) P < 0.1

The highest probability (OR: 2.8600) to choose appraisal career than other types of accountant

careers including non-accountant is that they decided to choose their careers when they used professional recognition as consideration as well as social value variable (OR: 2.5595). Moreover, accounting student who obtain information about appraisal as a new career in accounting major after they started study at current college had bigger probability (OR: 1.0242) to choose this career than other types of accountant career including non-accountant career. In another hand, they had bigger probability to did not choose appraisal for their future care if they used consideration in labor market opportunity (OR: 0.2492; P-Value <0.1), followed by family & colleague encouragement (OR: 0.3513; P-Value < 0.1). Last education as predictor variable described that accounting student from vocational high school had bigger probability (OR: 0.4332) to choose career as an appraisal than other types of accountant careers including non-accountant. Gender factor showed that female accounting student had bigger probability (OR: 0.1699; P-Value < 0.05) to choose career as an appraisal than other accountant careers including non-accountant.

5. CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

Government accountant was the biggest career choice of accounting student (37.04%). The important finding can be described that they prefer to be a government accountant with salary consideration as the biggest determination factor compared to the other types of accountant careers including non-accountant career. Salary as a predictor variable in line with several previous research (Omar, Zakaria, Ismail, Sin, & Selvakumar, 2015; Umar, 2014). This finding was in line with current fact that civil servant job opportunity has been the prominent target for Indonesian job seeker. Particularly, their expectation in regular salary and availability of retirement fund. But, the biggest probability to choose non-accountant career using salary consideration was found by comparing with other accountant careers choice. They described their choice in non-accounting career consists of army, civil servant has no correlation with accounting, and business. Meanwhile, description of other accountant careers consists of lecturer, stock broker, tax consultant and Bank employee. But, more attention was need for the finding that if accountant student used professional recognition, they did not want to choose government accountant than the other career. That was mean they did not have enough trust in accountant government professionalism.

Career in appraisal was the least choice

(4.63%). This result emphasized that accounting student didn't know enough about career in appraisal, because investigation in labor opportunity described that accounting student had bigger probability to choose other types of accountant career including non-accountant career than they choose appraisal if they used labor market opportunity as a consideration. This result means that accounting student didn't know about appraisal as a good career opportunity by implementation of fair value recognition in financial report. Furthermore, increasing family and colleagues' encouragement could gave higher effect in choosing all types of accountant career, except appraisal (RRR < 1 only in appraisal at Table 3). This needs further exploration since appraisal as a career alternative for accounting students should become more popular with the inclusion of fair value recognition as an important part of accounting standard. However, this study showed that family and colleague's encouragement variable was shown to have negative correlation with choosing career as appraisal.

Therefore, college needs to pay more attention on this result. Moreover, information about appraisal from college gave bigger probability to student for choosing appraisal career than other types of accountant career including non-accountant career. This study found that 9.72% of accounting students didn't want to be an accountant or prefer to choose a type of job which had no correlation with accounting need to be attention by college. Even this choice was bigger than other accountant careers (5.56%). This attention is vital because this research proves that accounting students have higher probability to choose all types of accountant career than to choose non-accountant career if they use professional recognition consideration. Even, this probability is the second biggest after salary consideration in government career choice.

In this case, accounting students have more attention to professional recognition to remain to become an accountant. This result is in line with the previous research (Ng et al., 2017; Omar et al., 2015). Accounting student had expectation that accountant career has strong association to keep their professionalism by specific standard including great career management career. However, any negative issue from research describe that accountant labor from college was not ready to work directly after graduation (Kestel, 2017). Therefore, accounting department in university or college need to keep applying accounting curriculum specifically adjusted with market needs to answer that issue, because accounting student has the biggest

expectation in professional recognition as accountant.

This research showed that being a government accountant is the main career choice of accounting students, followed by corporate accountant. One main consideration for the career choice is salary expectation. Ironically, being government accountant is the least likely career choice when students use professional recognition as their consideration. It was a warning to government and accountant association, because currently accounting student did not have enough trust about professionalism of government accountant.

The most favorite career choice of accounting student was mainly based on salary and less on professional recognition. Therefore, it is indispensable for the educational institutions to reinforce the importance of professionalism. On a positive side, the professionalism recognition increases the probability of accounting student to choose different types of accountant career, with government accountant was the smallest one. Meanwhile, career in appraisal as a new career choice in accountant were the least likely to be chosen by the students. Despite being a new career choice, appraisal is prospective due to the implementation of fair value concept as international financial reporting concept.

Therefore, it is important for the education institutions to introduce and emphasize the importance of this new career opportunity for accounting students. Particularly, in designing a curriculum which can introduce students to different types of accounting career and implement a specific curriculum which can provide optimal learning environment for students and is suitable to students' characteristics and future preferences, as well as the workforce requirements. Again, this result could be the colleges' reminder to provide accounting curriculum not only generally, but also specifically to provide information on different accounting career that fits both the demand of workforce and the students' preference. College need pay attention in Students' preference because this result found that student always had positive expectation in all types of accountant career base on professional recognition, even better than salary expectation which is positive only in government accountant.

One of the main limitations of this research was the use of non-probability sampling with purposive sampling, which limit the generalizability of its findings. So, further research using a bigger sample size is needed to improve the generalizabil-

ity. Particularly, to emphasize that college which conduct accounting program need provide specific accounting curriculum base on labor market need and organization characteristic.

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