



Career Choice As An Auditor: Analysis on Determinant Factors of Perguruan Tinggi Muhammadiyah and Aisyiyah (PTMA) in Central Java and D.I.Yogyakarta

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ABSTRACT

The aim of this research is to find out the factors influencing student dynamics in their choice of career as auditors. This is quantitative research with a student focus of the Accounting Studies Program on PTMA in Central Java and D.I. Yogyakarta to give a deeper understanding and consider the complex and diverse factors influencing individual career decisions, in particular the choice of career as an auditor. A sample of 243 respondents matched the purposive sampling criteria. Data analysis using SEM-PLS with SMARTPLS analytical tool 3. The results of the research showed that 1) motivation is able to influence gender stereotypes in the choice of career as an auditor. 2) Financial appreciation is capable of influencing gender- stereotypes in the selection of a career as an auditor. 3) Market considerations are capable of affecting gender stereotypes when choosing a career in the role of auditor. More specifically, the results of this study show that motivation, financial appreciation, and market considerations do not directly affect career choices as an auditor.

INTRODUCTION

Every year, the number of accounting graduates from colleges continues to rise. This increase is due to the belief in stable career opportunities for future accounting graduates, especially in their field of profession. One of the career options available to them is to be an auditor, a professional who listens to evidence and makes conclusions based on the discretion of Supriyono R.A (2018). In Indonesia, the profession of auditor has been formally divided into three areas: government auditors, internal auditors, and independent auditors, better known as public accountants. According to data from the Indonesian Association of Public Accountants (IAPI), as of July 24, 2020, there are 4,997 auditors registered with the IAPI. Of these, 1,832 people already have a CPA (Certified Public Accountant) certificate, while 3,165 others do not have an IAPI (2023). The number of auditors is still low compared to the number of graduates in accounting and the population. A number of public assumptions have also spread widely in society regarding this.

Indonesia actually has a lot of human resources (HRMs) that have great potential to be high-quality auditors. This can be seen from the achievements of the Financial Inspectorate (FBI) of the Republic of Indonesia in the role of external auditor for the International Atomic Energy Agency (IAEA) during the period 2016–2021, as well as external inspector of the Internal Anti- Corruption Academy (IACA) in the periods 2015–2016 and 2018–2020 (2023). In addition, BPK RI has also been selected as an external inspector for the International Maritime Organization (IMO) for the upcoming period 2020–2023, CNBC Indonesia (2023)

There are a number of factors that become a major consideration for accounting students when they choose a career path after graduation, the first of which is motivation. Self-motivation refers to an individual's internal urge that drives them to act without the need for external stimulus. Self-motivation is an important factor in everyday life because it can give a person the impetus to achieve the goal they want. Individuals who have strong self-motivation tend to strive to the maximum for their goals and are willing to make any effort necessary. Self-motivation can be seen in the desire to grow, the ability to take initiative and behave effectively, as well as the capacity to face

failure. Especially in accounting students who have a strong self-motivation to become a public accountant or auditor, they will always try their best to realize their ideals. This can be identified through the passion for progress, the ability to act effectively, as well as the readiness to face possible failures. Self-motivation also has a positive impact on the individual's interest in pursuing a career as an auditor. Sardiman (2005), Arifianto & Sukanti (2014). Second, consider considerations related to financial aspects. Financial reward is one of the factors that greatly influence their decision to choose a career as a private auditor Swasta, (2019). Third is the job market situation, which can act as an indicator that affects the interest of accounting students in selecting careers as auditors Dewi (2018). The fourth factor is the gender stereotype of the auditor profession, where stereotypes lead to an assessment of how a person judges the work of an auditor's profession. Navallas et al., (2017) discuss gender differences in the stereotyping of the audit profession and how this gender difference affects the intention to work in the field of audit. It greatly affects the interests of men and women differently in their intentions to enter this profession. These findings have contributed to auditing stereotypes as well as gender literature because very few previous studies have investigated the existence of gender differences in audited stereotype literature. This study has relevant implications for the organization of the Amondarain et al., (2023)

Business development in the world today is developing very rapidly, including in the field of accounting. This pace of development requires all elements, both entrepreneurs and corporations, to be more prepared to face it. This situation requires a firm to have stable finances in order to survive and succeed in today's business world. In order to ensure financial stability and sustainability, auditors have an important role to play in verifying and ensuring the reliability of financial statements to fit reality. The rapid impact of this development is also felt by students, especially those who study accounting. Students are required to improve their skills and knowledge to prepare for the world of work, especially in accounting. Colleges, especially accounting majors, are also under pressure to produce graduates who are competent and ready to compete in the world of work. They prepare students to become skilled scholars through an education that guides them according to the profession they

are going to pursue. The prospects for a career as an auditor are considered very promising. However, the fact is, every year, the number of graduates in accounting is far greater than the increasing number of auditors in Indonesia. This situation actually creates a significant opportunity for accounting graduates to pursue a career in the field of audit.

The aim of this study is to find out the factors influencing the student's dynamics in their choice of career as an auditor. Given that the auditing profession also becomes one of the graduate profiles of the Accounting Studies Program, this research is a quantitative study using primary data from the distribution of the questionnaire. The population used was a student of the Accounting Studies Program at the PTMA in the Central Java region and D.I. Yogyakarta, who subsequently used the purposive sampling analysis method using the SmartPLS3 tool. This study used independent variables of motivation, financial appreciation, labor market considerations, and variables intervening in gender stereotypes. While the dependent variable is consideration of a career as an auditor.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Theory of Planned Behavior (TPB)

This theory provides a framework for studying attitudes toward behavior. Based on the theory, the most important determinant of a person's behavior is the intensity of the behavior. The individual's intention to display a behavior is a combination of attitudes to display such behaviors and subjective norms. Individual attitudes toward behavior include beliefs about behaviors, evaluations of behavioral outcomes, subjective norms, normative beliefs, and motivations for obedience. The Theory of Planned Behavior is based on the assumption that humans are rational beings and use information that is possible for them systematically. People think about the implications of their actions before they decide to do or not do a particular behavior. In the TPB developed by Ajzen, I., & Fishbein, (1998), the behavior shown by individuals arises from the presence of intensity or intention to behave. Meanwhile, the emergence of behavioral intentions is not determined by subjective attitudes and norms but also by the control of behavioral perceptions. These three components interact

and become indicators of intentions, which in turn determine whether a particular behavior will be carried out or not..

The theory of hope

The theory of hope is the tendency to act in a certain way depending on the strength or hope that such an action will be followed by something specific for each individual. Merdekawati, D. P., & Sulistyawati, (2011). This theoretical approach conveys that many people look far ahead to explain how a person is motivated. One of the figures who put forward this theory is the psychiatrist Vroom, (1964) who states that everyone will be motivated to do things toward a goal that he thinks is valuable, and he sees that what he does will help him achieve that goal (Koonz et al., 1989) in (Suripto, 2015)

Previous Research

Several studies related to career selection have been carried out by Al-musadieq (2018), Amondarain et al., (2023), Balakrishnan, (2022), and Navallas et al.(2017). The study conducted by some of the researchers sought to identify several variables that influenced career choices and focused on gender stereotypes that could influence a person's choice of employment. Research by Nurhalisa, (2020) mentions that the development of motivation and labor market considerations can influence a person in choosing a career, but financial rewards are not overconsidered. Peneliti Asyifa et al., (2022), and Balakrishnan (2022) mention that financial reward variables have a strong influence in terms of a person's career choice, especially in choosing a job. Another variable, the labor market consideration mentioned in the Chairunnisa (2014) study, states that the variable can influence a person in choosing a job. The job market consideration, according to Hu (1996) covers job availability, job security, career flexibility, and promotion opportunities as variables that a person often uses in implementing such variables.

Hypothesis Development

1. Motivation

According to Sardiman (2005), self-motivation is a motive that becomes active and functional and does not need to be stimulated from the outside because there is an impulse from the individual to do something. Self-motivation can

also be called internal motivation. In everyday life, self-motivation is needed because it can encourage a person to do what he wants.

Research by Nurhalisa (2020) and Almusadieg (2018) stated that student motivation variables are considered in career choices. This is supported by Arifianto and Arifianto & Sukanti (2014) research, which states that motivational variables have a positive influence on student interest in choosing a career.

H1: Motivation influences student career choices as auditors.

2. Financial Award

Financial reward is considered to be the main attraction in giving satisfaction to employees because of the income earned in return for the work Banowati (2020). This is because, up until now, financial justification includes wages, funds at the start of contracts, pension funds, and potential financial rewards as a measure to meet economic and physiological needs.

Research by Asyifa et al., (2022) mentions that the variable financial reward affects the interest of accountants in choosing a career as auditors. This is reversed by Nurhalisa (2020) which states that financial reward is not so much considered in the choice of career as a student.

H2: Financial awards influence student career choices as auditors

3. Employment Market Considerations

Employment market considerations are closely related to jobs that can be obtained or accessed in the future. The kind of job with a wider job market will be more in demand by students than the type of job with a smaller job market. Employment market considerations are the main reason or important factor when a person is in time to determine his career yanti (2014). Research by Nurhalisa (2020) mentions that market consideration variables become something that is considered when students choose careers. This is reversed by the Chairunnisa, (2014) study, which mentions that market considerations have no influence on students' interest in choosing jobs.

H3: Employment market considerations influence student career choices as an auditor

4. Gender Stereotype

Research by Navallas et al., (2017) indicates that stereotypical gender variables influence a person's career choices. This is supported by research by Amondarain et al., (2023) that mentions that gender differences greatly influence career selection and job choices as an auditor in an audit firm.

The relationship between motivation and gender stereotypes in career choices is dynamic and interacting. Gender stereotypes can hinder an individual's motivation, but strong motivation can help overcome the stereotype and encourage individuals to pursue the careers they want. Individuals with high motivation tend to have strong convictions and resistance to obstacles, including gender stereotypes. By understanding and overcoming these barriers, we can create a more inclusive and supportive environment for all individuals in pursuit of careers.

H4: Motivation influences career choices as an auditor mediated by gender stereotypes.

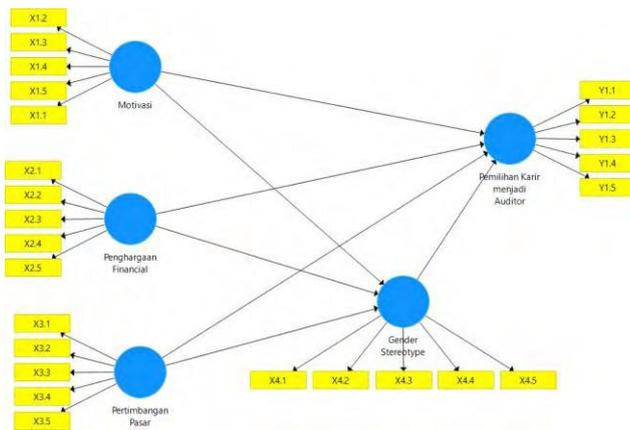
Financial awards play an important role in career choices for auditors, and gender factors can influence how awards are seen and received by individuals. To overcome gender-related barriers and ensure that all individuals have equal opportunities to earn fair financial awards, it is important for organizations to implement equal pay policies, provide career support, and create an inclusive working environment.

H5: Financial appreciation influences career choices as an auditor mediated by gender stereotypes.

Market considerations of gender in career choices as auditors reflect the complex interactions between labor demand, corporate policies, gender stereotypes, and economic and social conditions. By understanding and addressing these factors, companies can create a more inclusive and equitable work environment, as well as encourage more individuals to pursue careers as auditors without being affected by gender stereotypes.

H6: Market considerations influence career choices as an auditor mediated by gender stereotypes.
Research Methods

RESEARCH DESIGN



DATA AND SAMPLE

This research is a quantitative study with hypothesis testing, a method of research based on the philosophy of positivism, used to find out whether differences in motivation, financial appreciation, and market considerations have an influence on career choices as an auditor with gender stereotypes as intervening variables. The survey questionnaire used in this study used a Likert scale of 1–5 (1 = very disagree, 5 = very agree). The focus of this research is for the students of the Accounting Studies Program at PTMA in the Central Java region and D.I.

Yogyakarta to gain a deeper understanding of and consider the complex and diverse factors influencing individual career decisions, in particular the choice of career as an auditor. The criteria of the respondents used in this study are students of Semesters VI and VII of the Accounting study program that came from PTMA in Central Java and D.I. Yogyakarta who have taken a matriculation in auditing. All the instruments used in this purchase have passed reliability and validity tests, so they can be distributed to respondents who meet the specified criteria.

Samples were obtained from 243 accounting students spread across the PTMA in the Central Java region and D.I. Yogyakarta, among them Muhammadiyah University of Yogyakarta, Muhammadiyah University of Surakarta, Aisyah Yogyakarta University, Muhammadiyah Purwokerto University, Ahmad Dahlan University, and Muhammadiyah Semarang University. After

collecting 243 student respondents, they were analyzed using SEM-PLS with the SMARTPLS 3 analytical tool.

Variable measurement and research indicators.

The independent variable in this research is motivation. Dorien T.A.M. Kooij, (2019) explains that motivation to work is an internal factor associated with individual participation in an observed work setting. What is interesting in this context is situational motivation, which refers to the motivation a person experiences at a particular time and towards a particular activity. This study uses the motivation indicator that refers to Al-musadieq, (2018) research: 1) system of reward, 2) self- actualization, and 3) willingness to move forward.

Financial reward is a recent achievement seen by some as the primary source of employee happiness Rahayu (2003) and Mariana, V. (2017). The study uses financial reward indicators that refer to the Rahayu (2003) and namely: 1) high early wages; 2) pension funds; and 3) salary rise rate.

The labor market is all demand and offer in employment. Suroto (2016). The study uses the Employment Market Consideration Indicator, which refers to the Hu (1996): 1) job availability; 2) job security; 3) career flexibility; and 4) promotion opportunities.

The dependent variable of this research is the choice of a career as an auditor. According to Christine dan Dwi (2012), career selection is an individual's endeavor in preparing himself to enter a career related to the job through a series of activities with the desired. This research uses career selection indicators that refer to research by Arif et al., (2014): 1) trusted business consultants 2) broadening accounting insights and capabilities 3) professionalism; 4) department promotion 5) appropriate remuneration.

The intervening variable in this study is gender stereotype. According to Susanto, (2020), defining gender is more than just the distinction between men and women seen from the social-cultural construction, but more emphasizing the analytical concepts used to explain something. This study uses the gender stereotype indicator that refers to the Amondarain et al. (2023) study, namely: 1) behavior value.

RESULTS AND DISCUSSION

Table 1. Demographic Information of Respondents

| Demographic Information | | Frequensi | Percentage % |
|-------------------------|--------|-----------|--------------|
| Gender Type | Male | 88 | 36% |
| | Female | 157 | 64% |
| Age | 19 y.o | 35 | 14% |
| | 20 y.o | 76 | 31% |
| | 21 y.o | 103 | 42% |
| | 22 y.o | 31 | 13% |

The study consists of a final sample of 243 accounting students spread across the PTMA in the Central Java region and D.I. Yogyakarta, including Muhammadiyah University of Yogyakarta, Muhammadiyah University of Surakarta, Aisyah University, Muhammadiyah Purwokerto University, Ahmad Dahlan University, and Muhammadiyah Semarang University. There were 88 male respondents (36%) fewer than 157 female respondents (64%). The majority of respondents were 20 (31%) and 21 (42%) who had undergone mataculture auditing. Demographic information can be seen in table 1.

Validity and Reliability testing

The initial stage before testing the hypothesis is validity testing and testing, reliability, which aims to ensure that the instruments used are valid and reliable. More specifically, the validity test consists of convergence validity and discriminatory validity tests. Convergence validity tests can be seen from factor loading values above 0.70 Joseph F. Hair (2017). The results indicate that all factor load

values are greater than 0.70 and can be viewed in Table 2, which means that all measurement items meet the convergent validity requirement. In addition, the convergence validity test can be seen from the AVE (average variance extracted) value as long as the value is greater than 0.5 Joseph F. Hair (2017). Furthermore, the discriminatory validity test is viewed from the AVE value in the Table 3 column (the thick letter). If AVE is greater than the other digits in the column, then the construction meets the discriminating validity requirement. Based on Table 3, it shows that all AVE values are larger compared to other digits, which means all constructs meet the discriminatory validity requirement. The second test is reliability, which can be seen based on the composite reliability (CR) and Cronbach's alpha (CA) values. According to Joseph F. Hair (2017)), the condition for the construction to meet the reliability requirement is if the CR and CA values are greater than 0.70. Based on Table 5, the CRs and CAs are larger than 0.70 so that they meet reliability requirements.

Table 2. Combined loading and cross-loading values

| Measurement Item | Motivation | Financial Rewards | Market Considerations | Gender Stereotype | Career Choices as an Auditor |
|------------------|--------------|-------------------|-----------------------|-------------------|------------------------------|
| X1.1 | 0.755 | 0.564 | 0.544 | 0.532 | 0.582 |
| X1.2 | 0.821 | 0.450 | 0.539 | 0.330 | 0.410 |
| X1.3 | 0.791 | 0.579 | 0.550 | 0.519 | 0.547 |
| X1.4 | 0.822 | 0.471 | 0.512 | 0.387 | 0.386 |
| X1.5 | 0.869 | 0.578 | 0.516 | 0.407 | 0.431 |
| X2.1 | 0.503 | 0.784 | 0.494 | 0.402 | 0.441 |
| X2.2 | 0.551 | 0.828 | 0.546 | 0.454 | 0.537 |
| X2.3 | 0.557 | 0.832 | 0.625 | 0.470 | 0.520 |
| X2.4 | 0.583 | 0.849 | 0.612 | 0.551 | 0.591 |
| X2.5 | 0.529 | 0.817 | 0.569 | 0.463 | 0.440 |
| X3.1 | 0.542 | 0.451 | 0.792 | 0.531 | 0.577 |

| Measurement Item | Motivation | Financial Rewards | Market Considerations | Gender Stereotype | Career Choices as an Auditor |
|------------------|------------|-------------------|-----------------------|-------------------|------------------------------|
| X3.2 | 0.555 | 0.575 | 0.803 | 0.431 | 0.543 |
| X3.3 | 0.433 | 0.502 | 0.733 | 0.420 | 0.392 |
| X3.4 | 0.460 | 0.576 | 0.780 | 0.397 | 0.436 |
| X3.5 | 0.593 | 0.643 | 0.836 | 0.561 | 0.607 |
| X4.1 | 0.347 | 0.413 | 0.443 | 0.829 | 0.525 |
| X4.2 | 0.481 | 0.488 | 0.522 | 0.862 | 0.615 |
| X4.3 | 0.483 | 0.469 | 0.480 | 0.818 | 0.681 |
| X4.4 | 0.492 | 0.493 | 0.515 | 0.878 | 0.566 |
| X4.5 | 0.517 | 0.543 | 0.565 | 0.836 | 0.666 |
| Y1.1 | 0.499 | 0.513 | 0.537 | 0.581 | 0.860 |
| Y1.2 | 0.471 | 0.486 | 0.496 | 0.623 | 0.871 |
| Y1.3 | 0.511 | 0.525 | 0.568 | 0.637 | 0.851 |
| Y1.4 | 0.515 | 0.529 | 0.549 | 0.678 | 0.896 |
| Y1.5 | 0.542 | 0.573 | 0.635 | 0.561 | 0.753 |

Table 3. Validity Discrimination

| construct | Gender Stereotype | Motivation | Career Choices as an Auditor | Financial Rewards | Market Considerations |
|------------------------------|-------------------|------------|------------------------------|-------------------|-----------------------|
| Gender Stereotype | 0.845 | | | | |
| Career Choices as an Auditor | 0.555 | 0.813 | | | |
| Career Choices as an Auditor | 0.729 | 0.600 | 0.848 | | |
| Financial Rewards | 0.574 | 0.664 | 0.621 | 0.822 | |
| Market Considerations | 0.602 | 0.662 | 0.659 | 0.695 | 0.790 |

Table 4. Discrimination Convergence

| construct | Cronbach's Alpha | Composite Reliability | Average Variance Extracted (AVE) |
|------------------------------|------------------|-----------------------|----------------------------------|
| Motivation | 0.873 | 0.906 | 0.660 |
| Financial Rewards | 0.881 | 0.913 | 0.676 |
| Market Considerations | 0.850 | 0.892 | 0.623 |
| Gender Stereotype | 0.900 | 0.926 | 0.713 |
| Career Choices as an Auditor | 0.901 | 0.927 | 0.718 |

Hypothesis testing

Testing the hypothesis of this study using the structural equation model (SEM). The results of the test of hypotheses can be seen in Table 5. The test results show that all independent variables, namely motivation, financial appreciation, and labor market considerations, have no statistically significant influence on the choice of career as an

auditor ($\beta = 0.091$, $p > 0.05$; $\beta = 0.103$, $p > 0.05$; $\beta = 0.145$, $p > 0.05$), so H1 to H3 is not supported. Furthermore, the Gender Stereotype mediation variable is able to mediate the relationship between the motivation variables, financial appreciation, and labor market considerations against the career selection variable to be an auditor ($\beta = 0.016$, $p < 0.05$; $\beta = 0.036$, $p < 0.05$; $\beta = 0.002$, $p < 0.05$).

Table 5. Hypothesis Test Results

| | Variabel | P value |
|--|--|------------|
| Independent variabel | Motivation → Career Choices as an Auditor | 0.091 |
| | Financial rewards → Career Choices as an Auditor | 0.103 |
| | Market Cinsiderations → Career Choices as an Auditor | 0.145 |
| Variable interactions (Mediating) | Motivation → Gender Stereotype → Career Choices as an Auditor | 0.016** |
| | Financial rewards → Gender Stereotype → Career Choices as an Auditor | 0.036** |
| | Market Considerations → Gender Stereotype → Career Choices as an Auditor | 0.002*** |
| N | | 245 |

N: total respondents ** p < 0.05 ***p < 0.01

Discussion

The research finds that, among other things, 1) motivation is able to influence gender stereotypes in career choices as an auditor; 2) financial appreciation is capable of influencing gender stereotypes when choosing an auditor's career; and 3) market considerations are capable of affecting gender stereotypes in the choice of an auditor's career. More specifically, the results of this study show that motivation, financial appreciation, and market considerations do not influence the choice of career as an auditor directly. These results are inconsistent with research Nurhalisa (2020); (Al-musadieq (2018); and Asyifa et al., (2022) that suggests that motivations, financial valuation, and marketing considerations may influence career choices as an auditor. Furthermore, research shows that motivation can influence gender stereotypes in career choices for auditors. These findings suggest that perceptions and expectations related to gender roles can affect the motivation of individuals to choose careers as auditors. It covers the social view of the abilities, duties, and characteristics that are considered appropriate to a male or female in the auditor's profession. The research also proves that financial appreciation can influence gender stereotypes in career choices as an auditor. These findings show that high financial appreciation in the auditor profession not only encourages gender stereotypes but also strengthens them through various mechanisms. It is therefore important to implement policies and practices that support gender equality in financial rewards and career opportunities carried out in a fair and transparent manner to reduce the negative impact of gender

stereotypes. The latest results of this study prove that market considerations can influence gender stereotypes in career choices for auditors. These findings suggest that market considerations can include market demand for a specific gender in the role of an auditor. If the company tends to choose positions based on a particular gender based on stereotypes, this can affect each individual when considering a career as an auditor. The results of this study provide a deeper understanding of why, at the PTMA in the Java region, Tengan and D.I. Yogyakarta showed that motivation variables, financial awards, and market considerations influence career choices as auditors through gender stereotypes. This can help PTMAs in Central Java and Yogyakarta in particular in designing strategies to increase interest and participation in the field of audit, taking into account the complex and diverse factors that influence individual career decisions.

CONCLUSION

This research aims to identify the factors influencing student dynamics in career choices as an auditor. The results of the research show that 1) motivation can influence gender stereotypes in the choice of career as an auditor. 2) Financial appreciation is able to influence a gender stereotype in the selection of a career as an auditor. 3) Market considerations are capable of influencing a sex stereotype of the choice in the career of an auditor. More specifically, the results of this study show that motivation, financial appreciation, and market considerations do not directly affect career choices as an auditor.

The focus of this research is for the students of the Accounting Studies Program at PTMA in the Central Java region and D.I. Yogyakarta to provide a deeper understanding and consideration of the complex and diverse factors influencing individual career decisions, in particular the choice of careers as auditors. The results of the research contribute to providing a more in-depth understanding that at the PTMAs in the Java area, Tengan and Yogyakarta showed the variables of motivation, financial award, and market considerations affecting career choices as auditors through the mediation of gender stereotypes. This can help the PTCAs in Java Central and Yogyakarta in particular in designing strategies to enhance interest and participation in the field of audit, taking into account complex and varied factors that influence individual career decision-making. As for the limitations of this study, among other things: 1) The sample used is very small. Research with a larger sample will give better and more accurate results, so suggestions for further research can use larger samples. 2) Most of the respondents are women. The results obtained from this study may not be able to represent the situation because the vast majority of respondents were women, suggesting further research comparing proportionally between men and women. 3) This

study focuses only on the PTMA University in Central Java and

D.I. Yogyakarta, so it only represents the situation in central Java and Yogyakarta, so that further research can be focused on the whole of Indonesia to give an overview of the overall situation in Indonesia.

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