FACTORS AFFECTING ACCOUNTING STUDENTS IN SELECTING CAREER AS PUBLIC ACCOUNTANT

Tri Kusno Widi Asmoro
Jurusan Akuntansi, Universitas Islam Batik Surakarta
triwidie@gmail.com

Anita Wijayanti
Jurusan Akuntansi, Universitas Islam Batik Surakarta

Suhendro
Jurusan Akuntansi, Universitas Islam Batik Surakarta

Abstract

Students majoring in accounting have a variety of career choices. The profession of public accounting is one of the lucrative career choices and is highly demanded by accounting students. The purpose of this study was to determine the effect of factors that influence the career choice of undergraduate students majoring in accounting for the Islamic Batik University and SebelasMaret University Surakarta. The research sample used in this research is purposive sampling method.The number of samples used was 100 respondents. The analytical method used is multiple linear regression. The results of this study are only partially professional training factors that have a significant influence on career choice of accounting undergraduate students to be public accountants, while salary factors, professional recognition, work environment, social values, labor market considerations, and personality have no significant effect. While simultaneously concluding that salary factors, professional training, professional recognition, work environment, social values, labor market considerations, and personality have a positive and significant effect on career choice of S1 accounting students to become public accountants.

Keywords: careers, students, public accountants.

Abstak

Mahasiswa jurusan akuntansi memiliki berbagai pilihan karir. Profesi akuntansi publik adalah salah satu pilihan karir yang menguntungkan dan sangat diminati oleh mahasiswa akuntansi. Tujuan dari penelitian ini adalah untuk mengetahui pengaruh faktor-faktor yang mempengaruhi pilihan karir mahasiswa jurusan akuntansi untuk Universitas Batik Islam dan Universitas Sebelas Maret Surakarta. Sampel penelitian yang digunakan dalam penelitian ini adalah metode purposive sampling. Jumlah sampel yang digunakan adalah 100 responden. Metode analisis yang digunakan adalah regresi linier berganda. Hasil penelitian ini hanya sebagian faktor pelatihan profesional yang memiliki pengaruh signifikan terhadap pilihan karir mahasiswa sarjana akuntansi untuk menjadi akuntan publik, sedangkan faktor gaji, pengakuan profesional, lingkungan kerja, nilai sosial, pertimbangan pasar tenaga kerja, dan kepribadian tidak memiliki signifikan efek. Sementara secara bersamaan menyimpulkan bahwa faktor gaji, pelatihan profesional, pengakuan profesional, lingkungan kerja, nilai-nilai sosial, pertimbangan pasar tenaga kerja, dan kepribadian memiliki pengaruh positif dan signifikan terhadap pilihan karir mahasiswa akuntansi S1 untuk menjadi akuntan publik.

1. Research Background

Along with the development of the era has demanded graduate students to become truly qualified. Scholars are required to have more knowledge and competencies to be able to be accepted into the workforce. The knowledge and competencies needed are of course very dependent on the profession to be chosen. Planning on career selection is very important for achieving one's success.

Careers in accounting are categorized as follows: public accountants, educating accountants, corporate accountants, and government accountants. Public accountants are independent parties that are considered capable of bridging a conflict of interest between the investor and management as the company manager. The main role of public accountants is to give opinions or ideas on the fairness of the financial statements made by management. This public accountant's opinion is useful for parties related to financial statements both by the company (management) and outside parties (investors, creditors, government, and customers) for the sake of decision making. The profession of public accountants also provides an opportunity to get a challenging and varied job because it opens the possibility to work in various companies that have different characteristics and conditions.

In career-planning, a person certainly has reasons that influence their thinking in deciding which profession they would choose. The background for the selection of the profession and what students expect from their future choices become the main consideration. The inconsistency of previous research also becomes the factors this research conducted, but the research object is genuinely different.

This study examines several factors that can influence the choice of profession as a public accountant with variables including: financial / salary rewards, professional training, professional recognition, social values, work environment, market considerations, personality. This study replicates of previous research with different object. This research uses undergraduate students majoring accounting who are in final semester at the Islamic University Batik (UNIBA) and the University of Sebelas Maret (UNS) Surakarta as the object. They are chosen because the students had passed the first and second auditing courses. The other reason is that accounting undergraduate students are final year students who have alternative plans or thoughts about what they will do after graduated from the university.

The hypothetical used in this study are: H1: Financial or salary awards affect the career choice of accounting students as public accountants. H2: Professional training influences the career choice of accounting students as public accountants. H3: Professional recognition influences the career choice of accounting students as public accountants. H4: The work environment influences the career choice of accounting students as public accountants. H5: Social values influence the career choice of accounting students as public accountants. H6: Job market considerations influence the career choice of accounting students as public accountants. H7: Personality influences the career choice of accounting students as public accountants. H8: The effect of professional awards/ salary, professional training, professional recognition, work environment, social values, labor market considerations, and personality influences the career choice of accounting students as public accountants together.

According to Law No. 5 of 2011, explaining the profession of Public Accountants is a profession where the general services are insurance services and the results of their work are widely used by the public as an important consideration in decision making. According to Mulyadi (2002), public accountants are professional accountants who sell their services to the public, especially in the field of auditing reports made by their clients. The examination was primarily intended to meet the needs of creditors, investors, prospective creditors, potential investors, and government agencies (especially tax agencies). Public accountants carry out four

main types of services, including: attestation, taxation, management consulting, and accounting and bookkeeping services.

The following explanation is a description of the career paths of public accountants (Mulyadi, 2002), among others: (a)Junior auditors, tasked with carrying out detailed audit procedures, making working papers to document the audit work that has been carried out. (b) The senior auditor, is tasked with carrying out an audit and is responsible for seeking audit fees and audit times in accordance with the plan, directing and reviewing the work of the junior auditor.(c) The manager, is an audit supervisor whose job is to assist senior auditors in planning audit programs and audit times: reviewing work papers, audit reports and management letters. (d) The Partner, is responsible for the relationship with the client, and is overall responsible for auditing.

Career is generally defined as the idea of moving upward in the line of work chosen by someone. Moving up means having the right to have greater income, and getting greater status, prestige and power. In fact, it can be limited to lines of work that make money. Thus, career consists of a sequence of experiences or a series of work held during a person's life that provides continuity, peace and hope for progress so as to create certain attitudes and behaviors, Yendrawati (2007) in Yanti (2014) . According to Quartinah (2003) in Yanti (2014), careers can be seen in various ways as follows: (a) Position held by individuals in a position in a company within a certain period of time. (b) In relation to mobility in an organization. (c) The level of one's life skills after reaching a certain age level is characterized by one's appearance and lifestyle.

2. Research Method

The population in this study was all active undergraduate students majoring in accounting at UNIBA and UNS Surakarta. The sampling technique in this study was *purposive sampling* that is, deliberate sampling techniques in accordance with the required sample requirements with the criteria that only active undergraduate accounting students in last semester and have taken the first and 2 second auditing courses as respondents.

This study uses primary data, namely questionnaire by visiting directly to the object of research and sharing it with respondents directly. The variables are measured by using *a Likert* scale 1-5 points starting from strongly disagree (scale 1) to strongly agree (scale 5) with indicators of measurement as follows:

Financial or salary awards are considered in the profession selection because the main goal of a person to work is to get a salary. Rational financial compensation becomes a fundamental requirement for job satisfaction.Financial awards are tested with three statements, namely high initial salary, potential salary increase and the availability of pension funds.

Professional training into consideration by students, especially the one who selecting public accountant as the occupation (Stolle, 1976 in Alhadar, 2013). This means that in choosing a profession, not only aims to find a salary, but also there is a desire to pursue achievement and develop themselves. Professional training covers matters related to increasing expertise. Professional training is tested with four statements regarding training before starting work, professional training, routine job training and work experience.

Professional recognition includes matters relating to recognition of achievement. Professional recognition is tested with four statements about the possibility of working with other experts, opportunities to develop, and recognition of achievements. The work environment is tested with five statements about the nature of work (routine, attractive, often overtime).

Social values are tested with four statements regarding the opportunity to do social services, opportunities to interact with others, opportunities to run hobbies outside of work, attention to individual behavior and job prestige in the eyes of others.

Job market considerations relate to jobs that can be accessed in the future. Jobs that

have a broader job market will be more desirable than in jobs with a small job market. Job market considerations are tested with three questions regarding job security, ease of access to job vacancies, career flexibility and promotion opportunities.

Personality shows how to control or reflect a person's personality at work. The personality is tested with three statements regarding the suitability of the work with the personality of a person.

Data analysis techniques used is the instrument test by testing the validity and reliability test, then testing the classic assumption with a is the normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test. The hypothesis is tested by using multiple linear regression tools through looking at the regression equation, the coefficient of determination (R2), the T test and the F test to know the x variable against y partially and simultaneously with the help of the SPSS program 17.0 0 for windows.

3. Result and Discussion

Questionnaires were distributed on 16-20 November 2015. The total questionnaires that were distributed were 120 exemplars, of which 50 were for UNIBA students and 70 exemplars for Surakarta UNS students. Of the total questionnaires that were distributed, only 109 returned, but from the returned questionnaire 9 were broken / damaged questionnaires.So, the total number of questionnaires that can be processed and obtained is 100 exemplars.

Table 1. General description of respondents

No.	University	Gender	Total	%
1.	UNIBA	Man	18	45%
		Woman	22	55%
2.	UNS	Man	25	42%
		Woman	35	58%

Source: data processed

From the Table 1, it can be seen that the number of female respondents is more than the number of male respondents, indicated by the percentage of female respondents at 55% for UNIBA students and 45% for UNS students. Male respondents were 45% for UNIBA students and 42% for UNS students.

An instrument is declared valid if the correlation coefficient r count > r table with a significance of 0.05 (Prayitno, 2009). Based onthe statistical table, r value which is 0.197 is calculated from N-2 = 100-2 = 98 (where N is the amount of data).

The Table 2 shows that all statements used are valid. After all items are declared valid, the reliability test is carried out. Tabel 3 shows the results of the reliability test, the results show that the r value for each variable is> 0.6, so it can be concluded that all data instruments in this study are reliable.

The normality test is done to see whether in the dependent variable regression model and the independent variable both have a normal distribution or not. A good regression model is a regression model that is normally distributed. Normality Test uses *Kolmogorov Smirnov Test*. If the *Asymp* significance value is obtained *Sig*> 0.05, then the distribution is normal, but if the value is < 0.05, then the variable distribution is not normal.

Based on statistical calculations, the normality test uses the SPSS 17.00 program with techniques *Kolmogorov Smirnov Test,* the results of the *Asymp Sig* > 0.05 are 0.667, therefore it can be said that the distribution of data is normal.

Tabel 4 shows multicollinearity test aims to test the regression model found a correlation between independent variables. The criterion is if the *tolerance value is* <0.10

or VIF > 10 then multicollinearity occurs. A good model should not have a correlation between independent variables.

Table2. Validity test results

Indicode kator	R-Count	R-Table	Note
PF 1	0.785	0.197	VALID
PF 2	0.676	0.197	VALID
PF 3	0.779	0.197	VALID
PPF 1	0.663	0.197	VALID
PPF 2	0.774	0.197	VALID
PPF 3	0.737	0.197	VALID
PPF4	0.691	0.197	VALID
PPG 1	0.746	0.197	VALID
PPG 2	0.792	0.197	VALID
PPG 3	0.797	0.197	VALID
PPG 4	0.440	0.197	VALID
LK 1	0.774	0.197	VALID
LK 2	0.782	0.197	VALID
LK 3	0.821	0.197	VALID
LK 4	0.601	0.197	VALID
LK 5	0.419	0197	VALID
NS 1	0.878	0.197	VALID
NS 2	0.838	0.197	VALID
NS 3	0.798	0.197	VALID
NS 4	0.401	0.197	VALID
KDP 1	0.787	0.197	VALID
PPK 2	0.706	0.197	VALID
KDP 3	0.804	0.197	VALID
P 1	0.793	0.197	VALID
P2	0.714	0.197	VALID
P3	0.804	0.197	VALID
Y1	0.662	0.197	VALID
Y2	0.598	0.197	VALID
Y3	0.590	0.197	VALID
Y4	0.423	0.197	VALID
Y5	0.484	0.197	VALID
Y6	0.486	0.197	VALID
Y7	0.561	0.197	VALID
Y8	0.553	0.197	VALID

Source: data processed

Table 3. Results of reliability test

Variable	Value of r	*Cronbach Alpha*	Note
PF	0.660	0.60	Reliable
PPF	0.604	0.60	Reliable
PPG	0.622	0.60	Reliable
LK	0.716	0.60	Reliable
NS	0.717	0.60	Reliable
PPK	0.649	0.60	Reliable
P	0.659	0.60	Reliable
Y	0.644	0.60	Reliable

Source: data processed

Table 4. Results of multicollinearity test

Dependent variable	Collinearity statistics		Note
	TL	VIF	
PF	0.561	1,784	Multicollinearity free
PPF	0.806	1,241	Multicollinearity free
PPG	0.886	1,129	Multicollinearity free
NS	0.761	1,314	Multicollinearity free
LK	0.729	1,371	Multicollinearity free
PPK	0.408	2,452	Multicollinearity free
P	0.542	1,846	Multicollinearity free

Source: data processed

Heteroscedasticity test uses the *Spearman's rho* correlation coefficient test technique which correlates theindependent variables with their residuals. Reg receipt model could be categorized in good condition if there is no heteroscedasticity. The provision of heteroscedasticity test is to look at the significance of the 5% confidence level if the significance value is> 0.05, so there is no heteroscedasticity, Prayitno, D (2009).

Table 5. Results of heteroscedasticity test

Variable X	P Value	Sig	Note
PF	0.492	0.05	Heteroscedasticity free
PPF	0.938	0.05	Heteroscedasticity free
PPG	0.891	0.05	Heteroscedasticity free
NS	0.156	0.05	Heteroscedasticity free
LK	0.905	0.05	Heteroscedasticity free
PPK	0.551	0.05	Heteroscedasticity free
P	0.786	0.05	Heteroscedasticity free

Source: data processed

Auto- correlate test is done by looking at the Durbin Watson (DW) value where the criteria are as follows: (1) If d <from dL or d> of (4-dL) then H0 is rejected, which means there is autocorrelation. (2) If d is located between d U and (4-dU), then H0 is accepted, which means there is no autocorrelation. (3) If d is located between dL and dU or between (4-dU) and (4-dL), then there is no definite conclusion. Based on calculations (4-dU) = 4-1, 8262 = 2.1738, the result is that the value of d (2.056) lies between dU (1.8262) and (4-dU) = 2.1738, so it can be wrapped up that it is not there is auto correlation.

Table 6. Regression Test and Statistical Tests Results

Variable	Unstandardize Coefficients	T value	T table	Sig.	Results
(Constant)	17.192				
PF	-0.027	-0.093	19.858	0.926	Accepted H0
PPF	0.620	3.914	19.858	0.000	Rejected H0
PPG	0.144	0.812	19.858	0.419	Accepted H0
LK	0.291	1.865	19.858	0.065	Accepted H0
NS	0.098	0.638	19.858	0.525	Accepted H0
PPK	0.138	-0.410	19.858	0.683	Accepted H0
P	0.143	-0.490	19.858	0.625	Accepted H0

With:
F table: 2.110
F value: 4.840

Adjusted R2 = 0.214

Source: data processed by SPSS 17.00

The results of data processing with the help of the SPSS version 17.00 program obtained the regression equation:

$$Y = 17,192 - 0,027X1 + 0,620X2 + 0,144X3 + 0,291X4 + 0,098X5 - 0,138X6 - 0,143X7 + e$$

From the results of the analysis, it can be explained: (1) Constants (a) = 17,192 show that if financial / salary rewards, professional training, professional recognition, work environment, social values, labor market considerations, and personality are worth 0, then the career selection of undergraduate accounting students as public accountants is positive 17,192. (2) The regression coefficient value X1 is a negative coefficient of -0.027, thus financial / salary rewards that each increase in the financial reward / salary variable by 1% will be followed by a decrease of 2.7% assuming the coefficient value of the other independent variables is considered constant or equal to zero. (3) The value of the regression coefficient X2 indicates a positive coefficient of 0.620. Thus, each increasing number in variable professional training of 1% will be followed by an increase in student interest in accounting for a career as a public accountant by 62% with the assumption that the value of the coefficient of the other independent variables held constant or equal to zero. (4) The regression coefficient value X3 shows a positive coefficient of 0.144 so that any increase in the professional recognition variable of 1% will be followed by an increase in the interest of accounting students to a career as a public accountant at 14.4% assuming the other independent variable coefficient values are considered constant or equal to zero. (5) The regression coefficient X4 shows a positive coefficient of 0.291 thus that each increase in the work environment variable by 1% will be followed by an increase in the interest of accounting students for a career as a public accountant by 29.1% assuming the other independent variable coefficient values are considered constant or equal to zero. (6) The regression coefficient value X5 shows a positive coefficient of 0.098, so that each increase in the social value variable by 1% will be followed by an increase in the interest of accounting students for a career as a public accountant at 9.8% assuming other independent variable coefficient values considered constant or equal to zero. (7) The regression coefficient X6 shows a negative coefficient of -0.138 so that each increase in the labor market consideration variable by 1% will be followed by a decrease of 13.8% assuming the coefficient value of the other independent variables is considered constant or equal to zero. (8) The regression coefficient value X7, namely personality shows a negative coefficient of -0.143, thus it can be seen that each increase in the personality variable by 1% will be followed by a decrease of 14.3% assuming the coefficient value of the other independent variables is considered constant or equal to zero.

Based on the F test shows that f table is 2.110, because F count> F table (4,840> 2,110), then Ho is rejected means that there is a significant influence financial/ salary rewards, professional training, professional recognition, work environment, social values, labor market considerations, personality towards career choice of undergraduate accounting students as public accountants as a group. This result is in line with the research of Sembiring (2009) which states that salaries, professional training, professional recognition, social values, work environment, labor market and personality considerations have a significant effect on the career interest of accounting students at the University of North Sumatra as a public accountant.

Based on Table 6, it can be concluded that H0 is accepted which means that financial or salary awards do not significantly influence the career choice of accounting S1 students as public accountants. The results of this study are in line with Chan's (2014) study which found that financial/ salary rewards did not significantly influence the interest of accounting students to bepublic accountants, but it was different from Chairunisa's (2014) and Apriliyan (2011).

Students may expect to get a pension fund from a high/ varied salary than no pension

funds. The possibility of the profession of government accountants and educator accountants is more expected because they get pension funds compared to students who choose the profession of public accounting.

Based on Table 6, it can be concluded that H0 is rejected since the factor of professional training gives positive effect on the selection of undergraduate accounting student career as a public accountant. The results of this study are in line with the research of Alhadar (2013) and Nugroho (2014). Accounting S1 students who choose a career as a public accountant consider it is necessary to conduct job training because to become a public accountant who can carry out audit work properly, it is not enough just to provide formal education but also must be supported by practical experience in the field with adequate working hours(Stolle, 1976 in Alhadar, 2013).

According to Table 6, H0 is accepted which means that professional recognition does not significantly influence the career choice of undergraduate students as public accountants. The results of this study are in line with Alhadar's (2013) study which states that professional recognition does not significantly influence the career choice of undergraduate accounting students as public accountants, but differs from the results of Astuti's (2014) study which states that professional recognition has a positive and significant influence on career choice undergraduate accounting students as public accountants.

Accounting students who choose the profession of public accounting assume that the profession they choose will provide many opportunities to develop and get recognition for their professionalism. Yet, there is presumption that is not only public accountants who can develop professionalism. Students who choose other fields of accounting professions can also develop their professionalism such as being an accountant educator or company accountant.

Based on Table 6, it can be seen that H0 is accepted which means that the work environment does not significantly influence the career choice of undergraduate accounting students as public accountants. The results of this study are in line with the study of Chairunisa (2014) and Alhadar (2013) which show that the work environment does not have a significant effect on the choice of career choice of undergraduateaccounting students as public accountants, but different from the results of research by Astuti (2014) which states that the work environment has positive and significant influence on career choice of undergraduateaccounting students as public accountants. Accounting students choose careers to become accountants in other fields than public accountants with the consideration that they prefer routine work to non-routine work.

On Table 6, it can be extracted that H0 is accepted, in other words it can be concluded that social values do not significantly influence the career choice of S1 accounting students as public accountants. Accounting students might consider social values they can also get in other professions such as government accountants, educating accountants, or corporate accountants. Like for example being an educator accountant, the accounting profession of educators can also interact with other people both to their students through the knowledge he teaches, as well as through his scientific work so as to be able to benefit society.

Results on Table 6 explained that H0 is accepted which means job market considerations do not significantly influence the career choice of accounting S1 students as public accountants. The results of this study are in line with the research of Astuti (2014) and Alhadar (2013) which states that labor market considerations do not significantly influence the career choice of accounting students as public accountants. However, there are differences with Chan's (2012) study which states that labor market considerations significantly influence the career choice of undergraduateaccounting students as public accountants.Students may consider access to job vacancies in the careers of accounting educators and corporate accountants according to accounting students who choose these careers to be more easily obtained than careers as government accountants and public accountants.

Based on Table 6, it can be concluded that H0 is accepted which means personality does

not significantly influence the career choice of accounting S1 students as public accountants. The results of this study are different from those of Astuti (2014) and Alhadar (2013) which state that labor market considerations do not significantly influence the career choice of accounting students as public accountants. Accounting students may perceive that public accountants isstill not matchwith their personality or it is possible that accounting students have a plan other than as a public accounting profession.

The coefficient of determination test is done to find out how far the ability of the model in explaining the independent variables. The calculation results for the value of R2 obtained in multiple regression analysis obtained the coefficient of determination with an *adjusted R2* of 0.214. This means that 21.4% of the variable variation in the final semester S1 student accounting career selection at UNIBA and UNS Surakarta as a public accountant can be explained by financial/ salary awards, professional training, professional recognition, work environment, social values, labor market considerations, personality, while the remaining 78.6% is explained by other factors outside the model studied.

4. Conclusion

This research was conducted to find out whether there were influences between the independent variables which consisted of: financial/ salary rewards, professional training, professional recognition, work environment, social values, labor market considerations, personality towards career choice of undergraduate accounting students as good public accountants partial or simultaneous. The study was conducted by distributing questionnaires directly to the respondents with the sample, namely final level accounting undergraduate students at UNIBA and UNS Surakarta with the number of respondents used by 100 students.

Data is processed using the SPSS 17.00 statistical program. After testing and analyzing the data in this study, conclusions can be drawn according to the hypotheses that have been formulated, namely: Partially from seven independent variables namely financial / salary rewards, professional training, professional recognition, work environment, social values, labor market considerations , and personality, it was found that only the professional training factor had a significant effect on the career selection of final level undergraduate accounting students at UNIBA and UNS Surakarta while the other six factors did not significantly influence. However, simultaneously or jointly concluded that the seven independent variables namely financial/ salary rewards, professional training, professional recognition, work environment, social values, labor market considerations, and personality have a positive and significant effect on the career selection of final level S1 accounting students at UNIBA and UNS Surakarta.

Suggestions for future research perfection are: (1) This research will be more complete a if the following research conducts interviews, so that conclusions are taken later on the data collected through written questionnaires and oral interviews. (2) The scope of the research area is expected in future studies to be carried out in a wider area with more research samples.

References

Aprilyan LA. 2011. Faktor-faktor yang mempengaruhi mahasiswa akuntansi dalam pemilihan karir menjadi akuntan public: studi empiris pada mahasiswa akuntansi Undip dan mahasiswa akuntansi Unika. [*Thesis*]. Semarang: Diponegoro University.

Alhadar MA. 2013. Faktor-faktor yang mempengaruhi pemilihan karir sebagai akuntan public: studi empiris pada mahasiswa akuntansi dan PPAk Universitas Hasanuddin. [*Thesis*]. Makasar: HasanudinUniversity Makasar.

Chairunisa F. 2014. Analisis faktor-faktor yang mempengaruhi minat mahasiswa akuntansi untuk berkarir sebagai akuntan publik. *Audit and Accountancy Journal*. 3(2).

Chan AS. 2012. Analisis faktor-faktor yang mempengaruhi pemilihan karir menjadi akuntan publik oleh mahasiwa Jurusan Akuntansi. *Jurnal Ilmiah Mahasiswa Akuntansi*. 1.

Mulyadi. 2002. *Auditing Edisi 6*. Jakarta: Salemba Empat.

Putra NA. 2014. Persepsi mahasiswa akuntansi mengenai faktor-faktor yang mempengaruhi pemilihan profesi sebagai akuntan. *Accountancy Journal*.

Rahayu S. 2003. Persepsi mahasiswa akuntansi mengenai faktor-faktor yang mempengaruhi pemilihan karir. *Accountancy National Symposium*. VI.

Sembiring SM. 2009. Faktor-faktor yang mempengaruhi pemilihan karir menjadi akuntan publik oleh mahasiswa Departemen Akuntansi Fakultas Ekonomi USU Medan. [*Thesis*]. Medan: Postgraduate school Universitas Sumatra Utara.

Wildiana Esi. 2014. Faktor-faktor yang mempengaruhi pemilihan karir profesi akuntan public bagi mahasiswa akuntansi. *Accountancy Journal*.