

Analysing perception and interest of bachelor's and master's accounting students towards the public accounting profession

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ABSTRACT

In today's business landscape, public accountants play a crucial role in upholding financial integrity and transparency. However, there's a growing concern as accounting students show declining interest in pursuing a public accounting career, often due to perceived challenges and monotony in the profession. This study investigates the factors affecting career interests, specifically exploring differences between bachelor's and master's accounting students. Conducted in Sumatera, Indonesia, the research utilized a questionnaire-based approach. Findings highlighted distinct motivations and perceptions. Bachelor's students were highly motivated by aligning their education with career choices and financial incentives, supported by strong social networks. In contrast, master's students approached the decision more cautiously, considering factors like time, cost, and the significance of professional experience. Both groups recognized the importance of analytical skills and professionalism in public accounting, with master's students exhibiting higher self-motivation. The study underscores the need to enhance students' understanding of accounting challenges and opportunities. It advocates for increased social support, professional exposure, and comprehensive information dissemination. Implications include the importance of developing robust career programs, fostering industry collaborations, and conducting further research to deeply comprehend factors shaping students' perceptions and motivations. These initiatives aim to rejuvenate interest and contribute to a more robust public accounting workforce in the future.

KEYWORDS

Perception; Interest; Career;
Accounting; Public Accountant;
Accounting Student

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Introduction

In the dynamic landscape of today's business environment, the role of public accountants is crucial, serving as the gatekeepers of financial integrity and transparency. Despite the indispensable nature of this profession, there is a growing concern about the diminishing interest among accounting students to pursue a career in public accounting. Many students perceive public accounting as tedious and challenging, often leading them to explore alternative career paths (Bening & Wahyuningtias, 2020). This perception poses a significant challenge as the demand for qualified public accountants continues to surge with the increasing number of public companies. The gap between the declining interest in public accounting careers and the escalating market demand has raised critical questions about the future of this profession (Bates, 2018; Ebaid, 2020). The Theory of Planned Behavior (TPB), a well-established psychological theory, offers a valuable framework to explore and understand the dynamics of career interests, particularly in the context of becoming a public accountant for accounting students.

The Theory of Planned Behavior (TPB), developed by (Ajzen, 1991), is a widely used psychological framework that helps explain human behavior, particularly in career choices. It expands on the Theory of Reasoned Action (TRA) written before by considering additional factors. TPB revolves around the idea that behavioral intentions significantly influence actions. These intentions are shaped by three key components: Attitude toward the Behavior (AB), Subjective Norms (SN), and Perceived Behavioral Control (PBC) (Ajzen, 2002). In the context of choosing a career, such as becoming a public accountant, Attitude toward the Behavior reflects how individuals evaluate the positive or negative aspects of that career. Subjective Norms involve the influence of social expectations from family, friends, and peers or social influenced. Perceived Behavioral Control is about how individuals perceive their ability to pursue a specific career, considering barriers or hindering factors. TPB provides a useful framework to understand the psychological factors that impact the career choices of accounting students aspiring to become public accountants (Ajzen, 2020; Cruz, 2023; Hagger et al., 2022).

A unique dimension in this discourse is the distinction between bachelor's and master's degree students in accounting. The differences between these two academic levels may significantly influence career choices and trajectories (Abdullah & Zakaria, 2006; Auyeung & Sands, 1997). This study aims to bridge this gap by investigating

the perceptions and interests of both bachelor's and master's accounting students towards the public accounting profession. In the realm of accounting education, the distinction between bachelor's and master's degree students introduces a nuanced layer to the discourse on career interests in public accounting. Bachelor's degree programs typically provide students with foundational knowledge and skills, offering a broad understanding of accounting principles. On the other hand, master's degree programs delve deeper into specialized areas, fostering a more comprehensive and advanced comprehension of accounting practices.

This academic discrepancy implies that the factors influencing career choices and trajectories might vary significantly between these two student groups. Bachelor's degree students may be more influenced by introductory perceptions of the accounting field, while master's degree students might possess a more refined understanding, shaped by their extended academic exposure. Moreover, master's students often engage in more complex coursework and practical experiences, potentially impacting their perceptions of the public accounting profession.

By recognizing these distinctions, our study aims to unravel the intricate dynamics shaping the career interests of accounting students at different academic levels. We seek to investigate whether the motivations and perceptions that drive students to consider or dismiss a career in public accounting evolve as they progress from undergraduate to graduate studies (Ahmad et al., 2015; Babulu & Redjo, 2022; Baliyan & Baliyan, 2016). This exploration is vital not only for academic institutions tailoring their programs to meet the evolving needs of students but also for industry stakeholders seeking to understand the factors influencing the supply of future professionals in the public accounting sector. In essence, this study endeavors to serve as a bridge, connecting the unique experiences and perspectives of bachelor's and master's accounting students. Through this exploration, we hope to contribute valuable insights into the evolving landscape of accounting education and the potential implications for the future of the public accounting profession.

Public accounting plays a pivotal role in ensuring the accuracy and reliability of financial reporting, especially for publicly traded companies (Adela et al., 2023; Beoang et al., 2020; Budiandru, 2021). However, the perceived challenges and monotony associated with this profession have led to a decline in students pursuing a career in public accounting. This study seeks to unravel the underlying factors contributing to this trend and aims to shed light on whether there are substantial differences in career interests between bachelor's and master's degree students. By delving into the motivations, perceptions, and career aspirations of accounting students at different academic levels, we hope to provide insights that can inform educational institutions, policymakers, and industry stakeholders. Ultimately, understanding these distinctions is imperative for devising strategies to rejuvenate and sustain interest in the public accounting profession, ensuring a robust supply of skilled professionals to meet the escalating demands of an evolving business landscape.

Literature review

Perception of public accountant

The perception of public accountants plays a pivotal role in shaping individuals' attitudes and decisions towards pursuing a career in this profession. Existing literature suggests that perceptions are multifaceted, encompassing aspects such as professional competence, integrity, and the societal impact of the accounting profession. In their study, (Abdullah & Zakaria, 2006) emphasize the importance of a positive perception of accountants, highlighting that societal trust is crucial for the profession's credibility. Perceptions are not only influenced by the technical skills of accountants but also by their ethical conduct and commitment to transparency.

Moreover, (Ahmed, 2022) delves into the evolving role of accountants in the era of digital transformation. The perception of accountants has expanded beyond traditional bookkeeping to strategic advisory roles, necessitating a broader skill set. Recognizing these changing perceptions is vital for educational institutions and practitioners alike to adapt their approaches and maintain relevance.

Career interest in bachelor and master student

Understanding the career interests of bachelor and master students is essential for educational institutions, policymakers, and industry stakeholders. Reschiwati and Yoga (2022) explore the career interests of students, particularly focusing on insights, professionalism, and personal satisfaction related to becoming a Public Accountant. Insights refer to students' understanding of the profession, while professionalism emphasizes the perceived level of professional conduct associated with APs. Personal satisfaction, on the other hand, reflects the anticipated fulfillment and contentment derived from a career as a public accountant.

(Cahyadi et al., 2019; Ramdhan & Widaningsih, 2017) contribute to the literature by investigating attitudes toward behavior that influence career interest. Financial considerations, recognition of achievements, and the acquisition of specific skills emerge as critical factors shaping students' attitudes. These studies provide valuable insights into the factors that influence the career choices of students in the accounting domain.

Public accountant career

Examining the landscape of the public accountant profession reveals a dynamic and evolving field. (Owusu et al., 2018) underscores the importance of perceived behavioral control in career decision-making. Factors such as job availability and perceived risks, including job security and difficulty, are crucial considerations for aspiring public accountants. (Reschiwati & Yoga, 2022) complements this perspective, highlighting the significance of understanding the perception of the accounting profession itself.

Additionally, the literature emphasizes the growing complexity of the public accountant role. The multifaceted skills required for success in contemporary accounting, including adaptability to technological

advancements and the ability to navigate intricate financial landscapes. The literature collectively underscores the importance of aligning educational curricula with the evolving demands of the public accountant profession.

Method

This qualitative study employed a questionnaire-based approach to investigate and gather in-depth insights into the career preferences of both Master and Bachelor students in public universities across Sumatera, Indonesia. The primary objective was to understand the factors influencing their interest in pursuing a career as a Public Accountant. The study employed a questionnaire-based approach, incorporating various dimensions such as insights, professionalism, and personal satisfaction, as proposed by (Reschiwati & Yoga, 2022). The respondents' attitudes toward career choices as APs were gauged through three key factors: insights, professionalism, and personal satisfaction. The study sought to understand the underlying motivations and perspectives that influenced students in pursuing a career in this field. The questionnaire was designed based on existing literature, ensuring that it encapsulated essential aspects of career interest, aligning with the studies by (Cahyadi et al., 2019; Reschiwati & Yoga, 2022).

The study delved into the participants' attitudes toward certain behavioral aspects related to the AP profession. This included the consideration of financial rewards, such as high salaries, pension funds, and year-end bonuses. Additionally, the acknowledgment of professional achievements and the perceived requirements for career advancement and success were explored. This approach was grounded in the works of (Cahyadi et al., 2019; Reschiwati & Yoga, 2022). Subjective norms, which encompassed the influence of family, lecturers, and peers, played a crucial role in shaping students' perceptions of the AP career. Motivations and influences from these social factors were assessed to understand the external elements impacting their career choices. The design of this section drew inspiration from studies conducted by (Cahyadi et al., 2019; Reschiwati & Yoga, 2022). To evaluate perceived behavioral control, the study examined students' perceptions of job availability in the labor market and their understanding of the risks associated with the AP profession. Factors such as job security and perceived difficulties in the field were investigated. Finally, the study aimed to uncover participants' perceptions of a career as an AP, focusing on their overall understanding and views of the profession.

Results

Comparison of interest in becoming a public accountant in bachelor and master students

Based on the gathered data, distinct response differences emerged between respondents from bachelor's and master's educational levels. Despite the majority of respondents from both academic levels expressing positive perceptions of the public accounting profession, a more in-depth analysis is warranted to comprehend potential disparities in attitudes and perspectives between these two groups.

Table 1. Comparison of Interest in Becoming a Public Accountant in Bachelor (S1) and Master (S2) Students

| Education level | Total respondents | Interested in becoming an AP | Interested in becoming an AP (%) |
|-----------------|-------------------|------------------------------|----------------------------------|
| S1 | 122 | 72 | 59% |
| S2 | 69 | 37 | 61% |

The data indicates a substantial interest in pursuing a career as a Public Accountant (PA) among both bachelor (S1) and master (S2) students. Approximately 59% of 122 S1 respondents and 61% of 69 S2 respondents expressed an interest in a Public Accountant career. While there is a slight percentage difference in interest between the two groups, both exhibit relatively high levels of interest. This signifies that the role of a Public Accountant maintains significant appeal among students at both S1 and S2 educational levels. However, given the observed decline in the number of public accountants, sustaining and enhancing this interest necessitates further attention.

Comparison of attitudes toward becoming a public accountant in bachelor and master students

Furthermore, profound differences were observed in the responses of respondents with backgrounds in bachelor and master education. Several statements reflecting these disparities are detailed in the following table.

Table 2. Analysis of Attitude Comparison Variables

| Indicator | Statement | Average Bachelor answer | Average master answer |
|------------------|--|-------------------------|-----------------------|
| Motivation | I want to get a job according to my educational background | 4.63 | 4.48 |
| Financial awards | The public accounting profession provides a large salary at the start of the job | 4.44 | 4.05 |

Survey results reveal that bachelor's students (S1) display a high level of motivation, with an average response rate of 4.63, regarding the desire to secure a job aligned with their educational background. Conversely, master's students (S2) also exhibit strong motivation, albeit slightly lower, with an average response rate of 4.48. This variance may reflect differing motivational dynamics between the two groups. Regarding financial rewards, S1 students show a high appreciation with an average response rate of 4.44, considering Public Accountant as a profession that offers substantial early-career remuneration. In contrast, S2 students present a slightly lower average response rate of 4.05, indicating a more realistic and critical view of living costs and job demands. This suggests that S2 students, having a more profound understanding of the professional landscape, evaluate financial reward systems more pragmatically.

As articulated by an S2 student from the State University of Medan, "The salary of public accountants in Indonesia is still too low compared to other countries, especially for new or junior public accountants. Moreover, considering the high workload, the compensation received is insufficient."

Comparison of social influence on becoming a public accountant in bachelor and master students

Table 3. Comparative Analysis of Social Influence variables

| Indicator | Statement | Average Bachelor answer | Average master answer |
|------------------|---|-------------------------|-----------------------|
| Parental support | My family advised me to choose to become a public accountant | 4.50 | 4.13 |
| Peer support | My peers advised me to choose to become a public accountant | 4.40 | 4.83 |
| Lecturer support | The lecturer advised me to choose to become a public accountant | 4.71 | 4.30 |

The survey results demonstrate divergent levels of social support toward the choice of a Public Accountant profession between bachelor (S1) and master (S2) students. S1 students exhibit high levels of support from parents (average: 4.50), peers (average: 4.40), and faculty (average: 4.71). Family, peer, and faculty support play a significant role in positively influencing the career choice of a Public Accountant at the bachelor level. This aligns with the statement of an S1 student from Lampung University, who is part of the study, "My career is strongly supported by my parents. My parents are internal accountants at a private company, so from the beginning, they directed my education and career towards working as an accountant, especially a public accountant." Another statement comes from an S1 student from Sriwijaya University, stating, "Many of my classmates want to become public accountants; we all get influenced by lecturers who always share information that being a public accountant is very profitable in terms of career prospects and salary obtained. So, on average, we are interested in continuing our careers as professional accountants."

On the master's level, although still high, the average responses indicate a slightly different trend. S2 students experience lower levels of support from parents (average: 4.13) and faculty (average: 4.30) but show higher levels of support from peers (average: 4.83). This may reflect that, at a higher education level, other factors might also play a role in career decision-making, such as support from work peers. This is supported by the statement of an S2 student from Lampung University working as a junior auditor at one of the public accounting firms, stating, "Many of my colleagues at the office are interested in becoming public accountants. Although they are still thinking about it due to the time required and the considerable cost; however, most of them are interested in becoming public accountants and want to pursue a career in this field."

Comparison of barriers and risks in becoming a public accountant in bachelor and master students

Table 4. Comparative analysis of Barriers and Risks variables

| Indicator | Statement | Average Bachelor answer | Average master answer |
|--|---|-------------------------|-----------------------|
| Availability of employment opportunities | Job opportunities for the public accounting profession are still very wide open | 4.73 | 4.24 |
| Occupational risk | The accounting profession will not be completely replaced by technology | 4.67 | 4.76 |
| Difficulty | Becoming a public accountant does not require a lot of money or time | 4.80 | 4.13 |
| Experience | Becoming a public accountant requires professional experience | 4.56 | 4.78 |

Survey results comparing bachelor (S1) and master (S2) students regarding the Public Accountant profession indicate several disparities in perceptions. S1 students are optimistic about job availability (average: 4.73), while S2 students show a slight decrease in optimism (average: 4.24). This suggests that S2 students, while optimistic, might have a more nuanced understanding of the job market. Regarding job risks, both are confident that technology will not entirely replace Public Accountant professions, with S1 students reaching an average of 4.67 and S2 students 4.76. This is supported by the statement of an S2 student from Syiah Kuala University, stating, "As someone who has been involved in accounting practice, I realize that human aspects, such as ethical considerations and complex decisions, cannot always be decided by technology or developing artificial intelligences. The Public Accountant profession is not just about rule application and calculations but also involves deep interaction with clients and business partners."

Concerning the difficulties of becoming a Public Accountant, S1 students perceive it as a profession that does not require significant time and costs (average: 4.80), while S2 students have a higher value (average: 4.13). This suggests that S2 students have a better understanding of the significant time and costs required to become a public accountant. This is supported by the statement of an S1 student from Teuku Umar University, stating, "Actually, before, I didn't fully realize that becoming a Public Accountant is difficult and requires a long time. I just realized now that the certification process and exams, such as the Professional Accounting Exam, require significant time and effort."

In contrast, an opposing response comes from an S2 student at Jambi University, stating, "From the beginning, I realized that becoming a Public Accountant involves challenges and quite complex requirements that cannot be done in a short time. Information about the certification process and exams, such as the Professional Accounting Exam

(UPA), certainly requires significant costs and a long time. I admit that obtaining a Public Accountant degree requires a significant time commitment and readiness to face the famously challenging test."

Additionally, professional experience is deemed important by both, with S1 students reaching an average of 4.56 and S2 students indicating a higher assessment of 4.78. This comparison reflects differing views between the two groups, where S1 students are more optimistic about career opportunities, while S2 students show a higher tendency to evaluate the difficulty level and importance of professional experience in choosing the Public Accountant profession.

Comparison of perceptions of becoming a public accountant in bachelor and master students

Table 5. Comparative analysis of perception variables

| Indicator | Statement | Average Bachelor answer | Average master answer |
|------------|--|-------------------------|-----------------------|
| Perception | I think that the public accounting profession reflects someone who has analytical and professionalism skills | 4.62 | 4.71 |

Survey results demonstrate a comparison of interest and motivation between bachelor (S1) and master (S2) students in choosing the Public Accountant profession. S1 students rate high analytical skills and professionalism in this profession (average: 4.62), while S2 students give a higher rating (average: 4.71). This difference is likely due to the majority of S2 students having more work experience, making them more confident in the need for analytical skills and professionalism in the job. This aligns with the statement of an S2 student from Riau University, "Based on previous work as an internal accountant at a company and now working as a junior auditor, the accounting profession at a public accounting firm demands high professionalism and analytical skills. Moreover, as a public accountant, one must maintain the integrity point of the profession."

Comparison of interest in becoming a public accountant in bachelor and master students

Table 6. Comparative Analysis of variables of interest

| Indicator | Statement | Average Bachelor answer | Average master answer |
|--------------------------|--|-------------------------|-----------------------|
| Tendency to make choices | I am interested in becoming a public accountant because of pure self-motivation | 4.34 | 4.89 |
| Personal satisfaction | I am interested in becoming a public accountant because it promises high respect in society. | 4.60 | 4.61 |
| Desire grows | Becoming a public accountant makes career development easier | 4.78 | 4.64 |

The inclination to pursue a career as a Public Accountant indicates high interest from S1 students (average: 4.34), while S2 students show a higher interest (average: 4.89), emphasizing self-motivation as a primary factor. This suggests that most S1 students are still influenced by external parties, while S2 students are more self-driven. This is supported by the opinion of an S1 student from Maritim Raja Ali Haji University who states, "Since I attended a sharing session with a lecturer who also works as a public accountant, I am very interested in becoming a public accountant; so are my friends who are motivated to become public accountants. Not only the high salary, but the prestige of the profession is also very high."

Regarding personal satisfaction and public recognition, both groups rate high, with almost balanced average responses between S1 students (average: 4.60) and S2 students (average: 4.61). Concerning the desire for personal development, S1 students believe that becoming a Public Accountant facilitates career development (average: 4.78), while S2 students give a slightly lower rating (average: 4.64). This is supported by the statement of an S2 student from North Sumatra University who also works at one of the public accounting firms, stating, "Becoming a public accountant takes a long time to develop a career. Building relations and good relationships with relevant parties in the industry is necessary. Expansion of relations must continue to be done so that we can get clients who need our services."

In conclusion, the research findings provide a comprehensive overview of the differences and similarities between bachelor and master students in perceiving the Public Accountant profession. In planning educational programs and promoting the profession, it is crucial to consider the distinct characteristics and influential factors affecting the interests and perceptions of students at these two educational levels. Additionally, relevant stakeholders, including universities and industry practitioners, can collaborate to enhance students' understanding of the challenges and opportunities in pursuing a career as a Public Accountant.

Discussion

The research findings furnish foundational insights into the comparative analysis of interests, attitudes, environmental influences, barriers, risks, and perceptions among Bachelor (S1) and Master (S2) students in selecting the Public Accountant profession. Firstly, concerning the interest in becoming a Public Accountant, both groups demonstrated a high level of interest, albeit with a marginal difference in percentages. Approximately 59% of S1 students and 61% of S2 students expressed an interest in pursuing a career as a Public Accountant. However, it is imperative to underscore the necessity of sustaining and augmenting this interest given the observed phenomenon of declining numbers within the Public Accountant domain. Secondly, in the analysis of attitudes, distinctions emerged

between S1 and S2 students regarding motivation and financial incentives. S1 students exhibited a higher level of motivation linked to the desire to secure employment aligned with their educational background, while S2 students approached the decision more judiciously, evaluating costs and time considerations. Concerning financial incentives, S1 students displayed greater optimism, whereas S2 students harbored more realistic and critical perspectives regarding the high cost of living and job demands.

Thirdly, concerning environmental influences, S1 students manifested robust support from parents, peers, and faculty, while S2 students exhibited variations in the levels of such support. Peer support emerged as a more dominant factor for S2 students. This indicates that at higher educational levels, external factors such as the influence of colleagues may play a more substantial role in career decision-making. Fourthly, pertaining to barriers and risks, S1 students showcased greater optimism regarding job availability and the challenges associated with becoming a Public Accountant. Conversely, S2 students adopted a more realistic stance, particularly concerning the technological risks that could replace Public Accountant roles. S2 students also displayed a heightened awareness of the significant costs, time commitments, and the need for profound professional experience associated with pursuing a career as a Public Accountant. Fifthly, in the analysis of perceptions, both groups perceived the Public Accountant profession as requiring analytical skills and professionalism. While the differences in scores between S1 and S2 students were not statistically significant, S2 students assigned marginally higher ratings. This may be attributed to the broader work experience possessed by S2 students, potentially enhancing their appreciation for the significance of analytical skills and professionalism in the professional domain.

Conclusion

The research outcomes reveal that despite marginal disparities in the interest in becoming a Public Accountant between undergraduate and postgraduate students, both cohorts exhibit a heightened interest. Undergraduate students manifest elevated motivation concerning employment aligning with their educational background and financial incentives. They also receive substantial social support from parents, peers, and faculty. Conversely, postgraduate students adopt a more discerning approach, particularly in evaluating the associated costs, time commitments, and the paramount importance of professional experience. Both groups concur on the imperative role of analytical skills and professionalism in the Public Accountant profession. Postgraduate students demonstrate a heightened interest influenced by intrinsic motivation. In conclusion, enhancing students' comprehension of the challenges and opportunities in a Public Accountant career necessitates fortifying social support, fostering professional experiences, and disseminating comprehensive information. Recommendations encompass the development of comprehensive career programs, collaboration with industry stakeholders, and further research to comprehend the factors impacting students' perceptions and motivations. These initiatives are envisioned to augment interest and workforce contributions to the Public Accountant profession in the foreseeable future.

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