Accounting Research Journal of Sutaatmadja (ACCRUALS)
Volume 09 Nomor 02 Tahun 2025 (Hal : 121-130)
DOI : (10.35310/accruals.v9i02.1434)
https://ojs.stiesa.ac.id/index.php/accruals/index
ISSN 2614-5286 (Print) ISSN 2615-0409 (Online)

THE IMPACT OF PERSONALITY, FINANCIAL INCENTIVES, AND WORK ENVIRONMENT FACTORS ON ACCOUNTING STUDENTS' INTEREST IN PURSUING A CAREER IN INTERNAL AUDITING

Angel Yuliyanti Siburian[1], Vinny Stephanie Hidayat[2*]
[1] Maranatha Christian University Bandung, Indonesia
[2] Maranatha Christian University Bandung, Indonesia
vinny.tan@yahoo.co.id

INFO ARTIKEL

Histori Artikel :
Tgl. Masuk : 09-05-2025
Tgl. Diterima : 16-09-2025
Tersedia Online : 30-09-2025

Keywords:
Internal Auditor; Work Environment; Financial Rewards; Personality

ABSTRACT

The purpose of this study is to examine how work environment, financial incentives, and personality affect interest in a career as an internal auditor. All of the participants in this study were Maranatha Christian University students enrolled in the Accounting Study Program. Explanatory research is the methodology employed in this study. The sample strategy employed was purposive sampling. Thirty-eight respondents were selected from the circulated questionnaires, and they served as research samples. SPSS was used to process the data. The T-test and F-Test or multiple linear regression analysis, was employed as a technique for assessing hypotheses. According to the study's findings, career interest as an internal auditor was not impacted by the work environment, but it was influenced by personality and financial incentives.

INTRODUCTION

Humans in general have a basic tendency or drive to accomplish goals that they have aspired to or desired, and they are anticipated to be able to satisfy their requirements by performing the earned labor. One attempt to foresee the existence of fierce competition in the workplace and more intense competition among coworkers is to find a motivator that can foster a willingness to work hard and a sense of responsibility so that the quality of performance keeps improving. More and more varied career options are indirectly made possible by the corporate world's continued growth. For instance, economics graduates, particularly those from the accounting department, are able to produce high-quality accounting graduates who can use work-related accounting education designs (Banowati, 2020).

A person who plans their career from the start is more likely to plan the education, experience, and abilities that will help them reach their desired career. Making a professional decision is a multifaceted and intricate process. A number of variables need to be taken into account when choosing a career. This must be done to avoid regret and future challenges related to the selected career. While still in college, accounting students start the process of researching and weighing their options for potential jobs before deciding to become auditors (Asana et al., 2016).

Being an auditor is seen as a career with great future prospects since it can offer difficult and varied job chances, such as being assigned to different firms or locations with varying conditions and features. The auditor occupation is among the priciest occupations. The biggest source of revenue for auditors has moved from audit services to management consulting services, making the auditor profession the most costly (Ningrum et al., 2021). Due to their essential distinctions, auditors are typically divided into two categories: internal auditors and external auditors (Sawyer, 2015 in Banowati, 2020). Internal auditing, according to Hiro Tugiman (1997), is an independent assessment function that is conducted in a corporation to test and evaluate internal control in a company or organization. The competency and objectivity of the company's internal audit staff will have an impact on how well the internal audit is conducted. Creating efficient oversight at a fair price is another goal of the audit (Arief, 2016).

Rachmawati (2017) stated that currently, Indonesia is facing challenges in recruiting qualified internal auditors. According to The Institute of Internal Auditor Indonesia (IIA), Indonesia still lacks certified auditors. Until 2017, only 360 out of tens of thousands of internal auditors in Indonesia have obtained internationally standardized certificates. In the world, only around 65,000 internal auditors have been certified. In fact, the number of internal auditors who have joined the IIA alone has almost tripled, reaching 180,000 people from 165 countries (Dewi, 2018).

The National Strategy for Corruption Prevention (Stranas PK) highlights the lack of auditors for the government's internal supervisory apparatus (APIP). Ideally, tens of thousands of auditors are assigned as supervisors throughout Indonesia. The existing number is only 17,000. There is a shortage of 28,000 auditors to supervise all 38 provinces for more than 500 districts and cities, according to the statement of Stranas PK Skilled Personnel Faisal Surya in Jakarta on Thursday, June 13, 2024. Indonesia is considered to need 46 thousand auditors. This need is to carry out supervision at the provincial, district, and city levels. Currently, the shortage of auditors makes supervision less than optimal (Nuralam, 2024).

Both internal and external influences might impact a person's interest in a career. Financial benefits are one of the elements that are seen to be the primary considerations for accounting students when deciding on a professional choice after graduation. According to Pandilon & Cheisvyanny's (2019) research, career decisions as auditors in public and private organizations are significantly influenced by financial compensation elements. These findings help to clarify how financial incentives may affect students' decisions to pursue careers as auditors. Students studying accounting who wish to work as auditors demand a fair wage that is acceptable and reasonable, meaning that it is based on the standards of meeting living expenses and receiving direct or indirect financial advantages, as well as the sacrifices made. According to a study by Asyifa et al. (2022), financial incentives like wages and bonuses play a big part in luring students to pursue careers as auditors (Dewanti & Anggraini, 2024). The findings of this study are consistent with research by Dary & Ilyas (2019), which showed that career decisions are significantly influenced by employment market factors and financial benefits (Putri & Fitra, 2023). Financial incentives or pay may not have a major impact on the decision to become an accountant, according to several findings (Arista & Sari, 2016).

The work environment and personality are seen as significant factors that can impact accounting students' motivation in pursuing a career as internal auditors, in addition to monetary compensation. Accounting students take personality into account while making a professional decision. Accounting students believe that their professional progress will be significantly impacted by how well their personality fits with their chosen career. professional stability or rapid professional progress are two examples of how this compatibility might affect a person's career (Novayoka & Rahayu, 2023). According to research by (Ningrum et al., 2021), personality positively influences the decision to become an auditor. In contrast, Luthfitasari & Setyowati (2021) study found no relationship between personality and accounting students' decision to become auditors.

The work environment, according to Eldiana (2018), is a state or atmosphere in the workplace that includes job characteristics like the nature of the work (routine, level of interest, and intensity of overtime hours), the degree of competition among employees, and work pressure (Oktaviani et al., 2020). The study by Fatmawati & Wibisono (2023) found that career choices for auditors are influenced by the workplace. This study runs counter to Nugraha's (2022) findings, which showed no favorable correlation between job choices as an auditor and the workplace.

The number of internal auditors in Indonesia still needs to be increased, as was indicated in the previous explanation. In order to expand the number of internal auditors in the future, it is anticipated that this research will improve knowledge about the field. Regarding the research's novelty, it uses data from current respondents from the start until the middle of 2025.The purpose of this study is to examine how work environment elements, financial incentives, and personality traits affect accounting students' motivation in pursuing a career as internal auditors. Gaining a better knowledge of these elements could help educational institutions and the workplace prepare competent internal auditor candidates by offering a greater awareness of students' interest in this field.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Career as an Internal Auditor

Behaviorism is the theory applied in this study. Asfar et al. (2019) in Kurniawan & Hidayat (2024) state that behaviorism is concerned with how the stimulus-response principle might alter behavior. This study examines the three factors—personality, financial incentives, and work environment—that are thought to affect interest in a job as an internal auditor.

A person's choice of career is an internal one that reflects their personality, skills, and level of self-motivation (Auni and Muhammad Rizal, 2018). Students studying accounting may choose to explore a job as an auditor. The career of an auditor involves listening to the facts and drawing conclusions based on his views (Supriyono, 2018). In Indonesia, the auditor profession is separated into three officially recognized categories: government auditors, internal auditors, and independent auditors, also referred to as public accountants (Asyifa et al., 2022). An internal auditor is an auditor who works in a firm's management and has the status of an employee of the company, according to Hery (2017). The function of internal auditors is to provide ongoing oversight and evaluation, making them an essential component of the organization's organizational structure. The efficiency of a company's internal controls is of importance to internal auditors. An internal auditor is a person employed by a firm whose primary responsibility is conducting audits (Zam et al., 2021).

The Impact of the Workplace on Interest in a Career in Internal Auditing

The type of work (routine, appealing, and frequently overtime), the degree of employee competition, and work pressure are all influences on the work environment (Pandilon & Cheisvyanny, 2019). The circumstances of a job, including its traits and responsibilities, are linked to the work environment. The environment or conditions at work might affect how well employees perform. The type of work (routine, appealing, and frequently overtime), the degree of employee competition, and work pressure are all influences on the work environment. The work environment is influenced by the type of work, the degree of competition, and the level of pressure. When picking a career, students also take this workplace into account. These findings support Mariana and Kurnia's (2017) research, which shows that students' career decisions are significantly influenced by their workplace (Dewi, 2018).

H1: Students' desire to become internal auditors is influenced by their workplace

The Impact of the Financial Incentives on Interest in a Career in Internal Auditing

When counter-achievements from finished work are made, financial prizes are given as payment. Most businesses firmly think that the primary incentive for sharing employee satisfaction is financial benefits, awards, or revenue received as counter-achievements from employment (Ningrum et al., 2021). Financial rewards, as defined by Audi Alhandar (2013), include salaries and other monetary benefits that employees receive in exchange for their contributions to the business (Arismutia, 2017). When picking a career, pay is taken into account because earning a salary is the primary motivation for working (Rusdiansyah, 2017). According to Ilyasari & Hariyanto (2021) research findings, financial incentives significantly increase accounting students' enthusiasm in pursuing a profession as financial auditors.
H2: Students' desire to become internal auditors is influenced by financial incentives

The Impact of Personality on Interest in a Career in Internal Auditing

According to Nadlari (2015), personality refers to the internal psychological traits that influence and mirror an individual's reaction to their surroundings (Rusdiansyah, 2017). Personality or individual personality include personal traits that meet the requirements of the auditing profession, such as thoroughness, analytical skills, and integrity. When assessing a person's appropriateness for a given career, personality is a significant factor. Advantages include the capacity to operate under pressure and a meticulous, analytical mentality (Dewanti & Anggraini, 2024). The findings of Ningrum et al. (2021) study provide evidence that personality affects a person's desire to become an auditor.
H3: Students' desire to become internal auditors is influenced by their personalities

RESEARCH METHODS

Population and Sample

All of the study's participants were enrolled in Maranatha Christian University's Accounting Study Program. Purposive sampling was employed in this study, and the criteria for sampling were accounting students enrolled in the 2021–2023 intake who had completed courses in Internal Auditing, Auditing I, and Auditing II. 38 samples were collected, which is consistent with Singarimbun and Efendi's (1995) assertion that at least 30 respondents should be included in questionnaire trials (Nuryadi & Rahmawati, 2018).

The following criteria will be utilized to sample students for this study:

1. Current students enrolled in the 2021–2023 Accounting Study Program
2. Students with knowledge of the internal auditing profession
3. Students who have completed Auditing 1, Auditing 2, and Internal Auditing courses

Data Types and Sources

The Likert scale is used in this study to determine the answer's scale. Sugiyono (2019) asserts that the Likert scale is employed to gauge an individual's or a group's attitudes, beliefs, and perceptions on social issues. The variables that need to be measured are described as variable indicators using the Likert scale. Following that, the indicators serve as a basis for assembling instrument items, which may take the shape of questions or statements (Satria & Imam, 2024).
1 = Strongly Disagree (SD)
2 = Disagree (D)
3 = Quite Agree (QA)
4 = Agree (A)
5 = Strongly Agree (SA)

Research Variables

The study's variables are divided into two categories: independent and dependent variables. Personality, financial incentives, and the work environment are the study's independent variables. Selecting a profession as an internal auditor is the dependent variable.

Data Analysis Techniques

This study's analysis method makes use of an instrument test that consists of reliability and validity tests. Additionally, a traditional assumption test is conducted, which consists of tests for heteroscedasticity, multicollinearity, and normality. A partial test (t-test) and a simultaneous test (f-test) are used in hypothesis testing to ascertain whether independent factors have a significant impact on dependent variables.

Variables Operationalization

Table 1
Variable Operationalization

No	Variable	Statement	Scale
1	Work Environment Source: adapted from Rahayu et al (2003) in (Dewi, 2018))	The work environment in the internal auditing profession is routine	*Likert*
2		There are additional difficulties in the workplace for internal auditors	*Likert*
3		Being an internal auditor places a strong emphasis on completing tasks quickly	*Likert*
4		The job environment for internal auditors is enjoyable	*Likert*
5		The profession frequently requires overtime	*Likert*
6		Internal auditors are under pressure to produce flawless results	*Likert*
7	Financial Awards Source: (Cahyani, 2023)	Working as an internal auditor might offer a high starting income.	*Likert*
8		Salary rises could be possible for those in the internal auditing field	*Likert*
9	Personality Source: (Cahyani, 2023)	An internal auditor has a great responsibility to resist pressure and to take no sides, not even with the company that pays him	*Likert*
10		The internal auditing profession offers a work that fits the individual's personality	*Likert*
11		In the external auditing profession, it is necessary to report any results that do not adhere to generally accepted auditing principles	*Likert*
12	Career Interests Source: (Cahyani, 2023)	Auditors are reliable business advisors	*Likert*
13		Choosing to become an auditor because professional employees in the accounting industry have greater potential	*Likert*
14		Working as an Internal Auditor makes it easy to get a job promotion	*Likert*

RESULTS AND DISCUSION

DATA QUALITY TEST

Test of Validity

Table 2
Validity Test Results

Item	r count	r table	Description
X1.1	0,546	0,312	Valid
X1.2	0,648	0,312	Valid
X1.3	0,654	0,312	Valid
X1.4	0,683	0,312	Valid
X1.5	0,774	0,312	Valid
X1.6	0,594	0,312	Valid
X2.1	0,848	0,312	Valid
X2.2	0,725	0,312	Valid
X3.1	0,828	0,312	Valid
X3.2	0,842	0,312	Valid
X3.3	0,778	0,312	Valid
Y1.1	0,821	0,312	Valid
Y1.2	0,891	0,312	Valid
Y1.3	0,857	0,312	Valid

All statement items and questions in the research variables are deemed valid, and all statement items and questions in the questionnaire can be deemed appropriate as instruments for measuring research data, according to the validity test results in Table 2, which show that the correlation coefficient of all statement items of the research variables has a Pearson correlation significance of <0.05.

Test of Reliability

Table 3
Reliability Test Results

Item	Alpha Coefficient	Criteria	Description
X1	0,711	0,60	Reliable
X2	0,623	0,60	Reliable
X3	0,731	0,60	Reliable
Y	0,813	0,60	Reliable

With a Cronbach alpha value greater than (>) 0.60, the reliability test results in Table 3 demonstrate that the research statement items in the questionnaire data from each research variable are deemed feasible and reliable. They also show that the research instrument has data instrument reliability in the reliability of the research process.

TEST OF CLASSICAL ASSUMPTION

Test of Normalcy

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		38
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	1.60142966
Most Extreme Differences	Absolute	.102
	Positive	.099
	Negative	-.102
Test Statistic		.102
Asymp. Sig. (2-tailed)		.200[c,d]

An Asymp. Sig. (2-tailed) value of 0.200 is the outcome of the normalcy test using the Kolmogorov-Smirnov Test, which is displayed in the table. Because of the Asymp. Sig. (2-tailed) value is greater than 0.05, the results indicate that the residual data in this regression model is normally distributed, making it appropriate for additional study.

Test of Multicollinearity

Table 4
Multicollinearity Test Results

Variable	Tolerance	VIF
Work Environment	.658	1520
Financial Incentives	.708	1.412
Personality	.763	1.310

According to the multicollinearity test results, the tolerance value is greater than 0.10 and the VIF value for each independent variable is less than 10. These findings suggest that there is no multicollinearity among any of the study's independent variables.

Test of Heteroscedasticity

Table 5
Heteroscedasticity Test Results

Model	Sig
Work Environment	.123
Finansial Incentives	.315
Personality	.185

According to the heteroscedasticity test results, the Sig. value is greater than 0.05 generally. This indicates that there is no heteroscedasticity in the research model.

TEST OF HYPOTHESIS

T-Test (Partial Test)

Table 6
T-Test Results

	Collinearity Statistics	
Model	T	Sig
(Constant)	-1,123	.269
Work Environment	1.573	.125
Financial Incemtives	4.546	.000
Personality	3.389	.002

The financial incentive and personality factors have a beneficial impact on the variable of selecting a career as an internal auditor, according to the t-test results. In the meantime, students' decision to pursue a profession as internal auditors is unaffected by the work environment variable. The significance value of 0.125 is higher than 0.05, as can be observed in the test results table. In contrast, the personality variable has a significant value of 0.002 <0.05 and the financial reward variable has a value of 0.000 <0.05, indicating that these two variables have a partial impact on accounting students' motivation in pursuing a career as internal auditors.

F-Test (Simultaneous Test)

Table 7
F-Test Table
ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	105.168	3	35.056	27.209	.000[b]
	Residual	43.806	34	1.288		
	Total	148.974	37			

The F value is 27.209 with a sig value of 0.000, where the sig value is less than 0.05, according to the computation results using SPSS. Therefore, it can be said that the factors of work environment, financial incentives, and personality all have an impact on accounting students' motivation in pursuing a career as internal auditors.

DISCUSSION

The Impact of The Work Environment on Interest in a Career in Internal Auditing

The significance value of 0, 125 is greater than 0,05, indicating that the findings of statistical testing on the Work Environment variable partially had no impact on job choices as internal auditors. The study's findings demonstrate that accounting students' enthusiasm in pursuing a career as internal auditors is unaffected by their workplace. The findings of this investigation are consistent with those of the Pandilon and Cheisviyanny's (2019) study. Routine work, quick completion of tasks, a variety of challenges, an engaging work environment, frequent overtime, intense employee competition, and pressure to produce flawless results are all characteristics of the workplace that Pandilon and Cheisviyanny's (2019) claim have no bearing on career decisions to become auditors. This indicates that students' decisions to pursue careers as auditors are unaffected by the fluctuations of the workplace. In this instance, it indicates that there is a discrepancy because students do not consider the aspects of the workplace that they would encounter in the future when making a career decision. Finding a job right away after graduation and earning enough money for a prospective position are the top priorities for recent graduate students with no prior work experience (Nugraha, 2022).

The Impact of Financial Incentives on Interest in a Career in Internal Auditing

According to this study, accounting students' motivation in pursuing a profession as auditors is positively and significantly impacted by financial benefits. As can be shown, the financial rewards variable's test results yielded a Sig. value of 0.000 <0.05, suggesting that H0 is rejected. This suggests that the financial rewards variable influences students' decisions to pursue careers as internal auditors. According to these findings, accounting students take financial rewards into account while deciding on a profession as auditors, and the more money they receive, the more satisfied they will be. One of the fundamental requirements for job happiness is reasonable monetary compensation. Nowadays, monetary incentives are still seen as a way to gauge how much value employees place on the services they have provided in exchange for remuneration (Bolly et al., 2023).

The Impact of Personality on Interest in a Career in Internal Auditing

According to the SPSS computation findings, the T value is 3.389 and the Sig. value is 0.002 <0.05. Therefore, it can be said that the personality factor affects accounting students' interest in pursuing a career as internal auditors. This demonstrates that one of the elements influencing accounting students' motivation in pursuing a career as auditors is personality. A person's interest in being an auditor increases with how well their personality fits the role (Bolly et al., 2023).

CONCLUSION

Based on the study's findings, it can be said that each variable's influence on accounting students' motivation in pursuing a career as internal auditors varies to some extent. A significance score of 0.125 > 0.05 suggests that the work environment variable has no discernible impact on the decision to pursue a career as an internal auditor. This demonstrates that while choosing a career, accounting students do not give much thought to the working environment. However, with a significance value of 0.000 < 0.05, the financial reward variable significantly and favorably influences interest in a profession as an internal auditor. This demonstrates that students' interest in pursuing a profession as auditors increases with the amount of money granted. Furthermore, with a significance value of 0.002 <0.05, personality traits also significantly influence employment decisions as auditors. This implies that a person's desire in pursuing a career in auditing is also influenced by how well their personality fits the role.

Therefore, while the work environment is not the primary determinant of students' career interests as internal auditors, personality and financial variables are significant concerns. Because the primary objective of recent graduate students with no prior work experience is to secure employment as soon as possible after graduation and then earn enough money for a position that shows promise.

IMPLICATIONS AND LIMITATIONS

The fact that this study only included respondents from one university and had a small sample size are its limitations. Another drawback of this study is that it only looks at independent variables like personality, work environment, and financial gain. In order to increase the number of internal auditors and hopefully reach an adequate number, future researchers can broaden the scope of universities, increase the number of respondents, and add other independent variables that may have an impact on students' career interests as internal auditors.

REFERENCES

Arief, R. (2016). Peran Audit Internal Atas Kualitas Pemeriksaan Laporan Keuangan Yang Dilakukan Oleh Audit Eksternal Pada Sebuah Perusahaan. *Jurnal Ekonomi*, *7*(1), 74–81.

Arismutia, S. A. (2017). Pengaruh Penghargaan Finansial Dan Pertimbangan Pasar Kerja Terhadap Minat Mahasiswa Akuntansi Untuk Berkarir Menjadi Akuntan Publik (Studi Pada Mahasiswa Program Studi Akuntansi STIE INABA Bandung). *Jurnal Indonesia Membangun*, *16*(2), 46–68.

Espa, V., Arista, S. M., & Sari, G. F. (2016). Pengaruh Faktor-Faktor Penghargaan Finansial (Gaji), Lingkungan Kerja, Pelatihan Profesional, Nilai-Nilai Sosial, Pertimbangan Pasar Kerja, Dan Personalitas Terhadap Pemilihan Karir Bagi Mahasiswa Akuntansi. *Jurnal Audit Dan Akuntansi FEB Universitas Tanjungpura*, *5*(2), 29–58.

Asana, G. H. S., Yogantara, K. K., & Dewi, N. N. S. R. T. (2016). Pilihan Karir Mahasiswa Akuntansi STIE Triatma Mulya Sebagai Auditor Ditinjau Dari Persepsi Lingkungan Kerja. *Jurnal Riset Akuntansi*, *06*(4), 36–45.

Asyifa, V. S., Rukmini, & Pratiwi, D. N. (2022). Analisis Penghargaan Finansial, Pertimbangan Pasar Kerja Dan Persepsi Standar Audit Terhadap Minat Mahasiswa Akuntansi Dalam Pemilihan Karir Menjadi Auditor. *Jurnal Magisma*, *X*(2), 203–214.

Banowati, P. E. (2020). *Analisis Faktor-Faktor Yang Mempengaruhi Mahasiswa Akuntansi Dalam Pemilihan Karir Sebagai Auditor Internal (Studi Empiris pada Mahasiswa Peserta Academic Awareness Program Part 1 di Universitas Jember)*. Universitas Jember.

Bolly, G. T. E., Kuntadi, C., & Pramukty, R. (2023). Determinan Kompetensi, Pelatihan Professional, Penghargaan Finansial Dan Personalitas Audit Terhadap Minat Mahasiswa Akuntansi Dalam Pemilihan Karier Sebagai Auditor (Studi Empiris pada Mahasiswa Akuntansi Universitas Bhayangkara Jakarta Raya). *SENTRI: Jurnal Riset Ilmiah*, *2*(8), 3151–3169.

Cahyani, I. (2023). *Analisis Faktor-Faktor Mahasiswa Akuntansi Terhadap Minat Karir Auditor Internal (Studi Kasus Pada Sekolah Tinggi Ilmu Ekonomi PPI)*. Sekolah Tinggi Ilmu Ekonomi Putra Perdana Indonesia.

Dewanti, A. B., & Anggraini, D. C. (2024). Minat Menjadi Auditor Di Kalangan Mahasiswa S1 Akuntansi: Faktor-Faktor Pendorong Di Balik Pilihan Karier. *Jurnal Media Akademik (JMA)*, *2*(12), 1–19.

Dewi, D. A. K. (2018). *Persepsi Mahasiswa Akuntansi Terhadap Minat Mahasiswa Akuntansi Menjadi Auditor Internal*. Universitas Islam Indonesia.

Fatmawati, Y., & Wibisono, C. (2023). Pengaruh Lingkungan Kerja, Pertimbangan Pasar Kerja Dan Jenjang Karir Terhadap Pemilihan Karir Sebagai Auditor. *Zona Keuangan: Program Studi Akuntansi (S1) Universitas Batam*, *13*(2), 17–25.

Ilyasari, L., & Hariyanto, W. (2021). Factors Influencing Interest in Career Selection as Financial Auditor for Accounting Students Class of 2020 During Covid-19. *Academia Open*, *5*.

Kurniawan, M. K., & Hidayat, V. S. (2024). Kepatuhan Wajib Pajak Kendaraan Bermotor : Analisis Pengaruh Penerapan E-Samsat Dan Sanksi Perpajakan. Competitive Jurnal Akuntansi dan Keuangan, 8(2), 40-51.

Luthfitasari, M., & Setyowati, L. (2021). Persepsi Mahasiswa Akuntansi Mengenai Determinan Yang Mempengaruhi Dalam Pemilihan Karir Akuntan Publik. *Proceeding SENDIU 2021*, 156–164.

Ningrum, E. P., Hasibuan, L. B., & Dewi, N. K. (2021). Pengaruh Pelatihan

Profesional, Pertimbangan Pasar Kerja, Penghargaan Finansial, Personalitas Terhadap Mahasiswa Akuntansi Dalam Pemilihan Karier Sebagai Auditor (Studi Empiris Pada Mahasiswa S1 Akuntansi Universitas Bhayangkara Jakarta Raya). ESENSI: *Jurnal Manajemen Bisnis*, *24*(2), 253–265.

Novayoka, R., & Rahayu, D. (2023). Pengaruh Pelatihan Profesional, Personalitas, Penghargaan Finansial dan Pertimbangan Pasar Kerja Terhadap Minat Mahasiswa Akuntansi Berkarir menjadi Akuntan Publik. *Universitas Muhammadiyah Sidoarjo*, 1–6.

Nugraha, F. (2022). *Faktor Faktor Yang Mempengaruhi Minat Mahasiswa Dalam Pemilihan Karir Menjadi Auditor Pada Instansi Pemerintah (Studi Pada Mahasiswa Program Studi Sarjana Akuntansi FBE UII)*. Universitas Islam Indonesia Yogyakarta.

Nuralam, C. Y. (2024). Indonesia Kekurangan Auditor Internal. *MetroTV News*. https://www.metrotvnews.com/read/bmRCeOP2-indonesia-kekurangan-auditor-internal

Nuryadi, & Rahmawati, P. (2018). Persepsi Siswa Tentang Penerapan Model Pembelajaran Berbasis Proyek Ditinjau Dari Kreativitas Dan Hasil Belajar Siswa. *Jurnal Mercumatika: Jurnal Penelitian Matematika Dan Pendidikan Matematika*, *3*(1), 53–62.

Oktaviani, Y. S., Zoebaedi, F., & Ani, S. M. (2020). Analisis Faktor-Faktor Yang Memengaruhi Minat Mahasiswa Akuntansi Berkarier Menjadi Akuntan Publik (Studi pada Mahasiswa Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Pancasila). *RELEVAN, 1*(1), 47–59.

Pandilon, S., & Cheisvyanny, C. (2019). Faktor Faktor Yang Mempengaruhi Mahasiswa Dalam Pemilihan Karir Menjadi Auditor Pada Instansi Pemerintah Dan Swasta (Studi Empiris pada Mahasiswa Akuntansi Angkatan 2015-2016 Perguruan Tinggi Negeri dan swasta se-Indonesia). *Jurnal Eksplorasi Akuntansi*, *1*(4), 1845–1862.

Putri, A. A., & Fitra, H. (2023). Minat Mahasiswa Berkarir Sebagai Auditor Pemerintah: Pengaruh Norma Subjektif, Marketability, dan Penghargaan Finansial. *Jurnal Eksplorasi Akuntansi (JEA)*, *5*(1), 291–304.

Rusdiansyah, Y., & Ardini, L. (2017). Faktor-Faktor Yang Mempengaruhi Pemilihan Karir Menjadi Akuntan Publik. *Jurnal Ilmu Dan Riset Akuntansi*, *6*(9), 1-22

Satria, R., & Imam, D. C. (2024). Pengaruh Motivasi dan Disiplin Kerja terhadap Kinerja Karyawan pada PT Bahtera Adi Jaya Period 2018-2022. *Al-Kharaj: Jurnal Ekonomi, Keuangan & Bisnis Syariah*, *6*(7), 5490–5500.

Zam, R. Y. Z., Kalangi, L., & Weku, P. (2021). Pengaruh Kompetensi, Etika, Dan Independensi Auditor Terhadap Kualitas Audit Padaperwakilan Bpkp Provinsi Sulawesi Utara. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, *9*(3), 462–474.