

Determinants of Accounting Student's Interest in Pursuing an Auditing Career: A Study in Jakarta

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Abstract

This study intends to analyze the influence of Personal Interest, Labor Market Considerations, Work Environment, and Whistleblowing Understanding on Accounting Student's Interest in Pursuing a Career as an Auditor. This study applies a quantitative approach with random sampling techniques, involving 134 accounting students from various private universities in Jakarta. The data were analyzed using PLS-SEM with SmartPLS 4.0. Based on the observations, Personal Interest and Understanding of Whistleblowing have a significant influence on career interest, while Labor Market Considerations and Work Environment do not show a significant influence. These findings support Career Choice Theory (Holland, 1997) and Social Cognitive Career Theory (Lent et al, 1994), which emphasizes the importance of compatibility between personality, self confidence, and expectations of result in shaping career interests

Keyword: personal interest; labor market consideration; work environment; whistleblowing understanding; career interest; auditor

1. Introduction

One of the most significant facets of a person's life is their career since it plays a major role in shaping their values, aspirations, and course in life. The first step in creating a career is selecting a profession that fits one's interests and skills. Choosing a career is a crucial decision that will impact a student's future professional life, particularly for those who are nearing the end of their education. A career that aligns with one's interests and skills can motivate people to put in more effort, take responsibility for their work, and be dedicated to it.

Becoming an auditor is one of the many career opportunities available to accounting graduates. The auditing profession is crucial to the provision of financial statement audit services and expert views regarding the fairness of these statements. Additionally, the career offers chances to work for different kinds of businesses. But there are drawbacks to this line of employment as well, such long hours, high job pressure, and the potential for stress and exhaustion. These factors are frequently the cause of accounting students' decreased desire to become auditors.

Forbes projects that between 2022 and the next 10 years, job opportunities in the accounting industry would rise by 15%, according to statistics published by Glints.com. This rise suggests that there are still good career prospects for those working in the accounting industry, particularly auditors. However, in practice, accounting students' interest in becoming

auditors is still rather low. This could be because of a number of variables, including perceptions of workload, job pressure, and labor market considerations..

Several previous studies have examined the factors that influence accounting student's interest in choosing a career as an auditor. Research conducted by Rosmalinda et al., (2022) and Supriyadi et al. (2020) showed similar results, while research by Advencia M. Et al. (2023) produced different findings. The differences in the results of these studies encourage the need for further research to obtain more comprehensive results.

Based on this background, this study titled "Determinants of Accounting Student's Interest in Pursuing an Auditing Career: A Study in Jakarta" aims to examine the influence of Personal Interest, Labor Market Consideration, Work Environment, and Whistleblowing Understanding on Accounting Student's Interest in Pursuing a Career as an Auditor. This research stands out due to the inclusion of whistleblowing understanding as a factor, intending to provide fresh perspectives to the existing body of knowledge regarding the elements that affect a student's desire to become an auditor.

2. Literature Review

2.1 Career Choice Theory

According to John L. Holland's job choice theory (Amalianita & Putri, 2019), personality traits play a crucial part in professional decisions. It suggests that people project their values and viewpoints into available roles, ultimately choosing careers that suit their own preferences. Holland's career choice theory is applied by classifying people into two or three main personality types and then matching those kinds with different aspects of the possible workplace. According to this belief, the more a person's characteristics match a job, the better.

2.2 Social Cognitive Career Theory (SCCT)

According to the Social Cognitive Career Theory (SCCT) developed by Lent et al. in 1994, factors such as an individual's self-belief in their capabilities, anticipations regarding potential results, and individual objectives impact their inclinations and professional paths. Within the framework of this research, SCCT elucidates the way in which accounting students' ambition to establish a professional life in the field of auditing is shaped by their individual passions, factors related to job availability, the characteristics of the workplace, and their awareness of the act of exposing misconduct..

2.3 Personal Interest

According to Setiana and Wijaya (2025), personal interests are internal elements that come from within an individual and are related to personality, values, and personal preferences for a career or vocation. Muhamad et al. (2020) define personal interest as a person's interest in a career that stems from an individual's desire to pursue a career in accounting, based on personal delight, satisfaction, and compatibility between the job and one's personal values and abilities.

2.4 Labor Market Considerations

Labor Market Considerations are somepeople perspective on the opportunities available in a job, viewed from various aspects. These labor market considerations are made to see whether information about job vacancies or employment opportunities is being communicated effectively to the public (Irman & Silvi, 2019).

2.5 Work Environment

According to Advencia M et al., (2023), work environment is a place where employees interact with various elements within the organization that will affect their level of satisfaction, motivation, and work performance. A supportive work environment not only improves employee performance but also contributes to the achievement of the organization's overall goals.

2.6 Whistleblowing Understanding

Whistleblowing is the process of alerting authorities about errors, irregularities, or transgressions of laws, ethics, or rules that take place within an organization in order to safeguard the public interest (Quayle, 2021). Individual awareness of the complete whistleblowing process, including reporting protocols, authorized recipients of reports, and the legal safeguards afforded to whistleblowers, is known as whistleblowing understanding (Latan et al., 2023).

3. Material and Method

This study employs a quantitative methodology to investigate how an accounting student's decision to become an auditor is impacted by their personal passions, job market realities, workplace dynamics, and knowledge of whistleblowing. The quantitative approach was selected as it makes it easier to statistically and objectively assess the links among different factors. Questionnaires that were delivered to participants were used to gather primary data, which was acquired directly.

To guarantee that every member of the group had the same chance of being chosen, the study used probability sampling in conjunction with a random sampling strategy. This method was used to guarantee the research's conclusions were generalizable and to eliminate bias in the selection of samples (Saunders; Lewis, P; Thornhill, 2023). Accounting students from universities in Jakarta are the main subject of this study. According to John W. Creswell and David Creswell's book (2018; 212-214), this study requires a minimum sample size of 123 participants. With a two-tailed test, alpha = 0.05, power beta = 0.8, and correlation coefficient = 0.25, this was calculated using the Gpower Application settings.

A structured questionnaire was used to collect data, and indicators for each variable were taken from earlier studies. A five-point Likert scale, with values ranging from strongly disagree (1) to strongly agree (5), was used to evaluate each questionnaire item.

Table 1. Operational Definition and Indicators of Variables

Variable	Definition	Indicators	Scale
Personal Interest (X1)	Personal Interest is an individual's interest in the profession that arises from an internal drive to pursue a career as a professional accountant based on enjoyment, satisfaction, and compatibility between the job and personal values and abilities (Muhamad et al., 2020)	1. Personal Interest 2. Skills, competence, and ability	Ordinal

Labor Market Consideration (X2)	Labor market considerations are an individual's views on various aspects related to the value and opportunities of a job (Setianto & Harahap, 2019)	<ol style="list-style-type: none"> 1. Job opportunity 2. Availability of job vacancies 3. Job information 	
Work Environment (X3)	The work environment is the conditions in which a person performs their work, including work routines, job appeal, frequency of overtime, level of competition among employees, and work pressure (Welly et al., 2022)	<ol style="list-style-type: none"> 1. Calm work environment 2. Opportunity to interact with external parties 	Ordinal
Whistleblowing Understanding (X4)	Whistleblowing Understanding is defined as a set of knowledge possessed by individuals or observers regarding the entire whistleblowing process, including an understanding of the act of reporting violations (Latan et al., 2023)	<ol style="list-style-type: none"> 1. Knowledge of authorized reporting institutions 2. Understanding of whistleblowing procedures 	Ordinal
Career Interest as an Auditor (Y)	An individual's inclination to focus on and be passionate about a specific job type or career path, along with a strong urge to explore and gain deeper insights into that area, is known as career interest. Career interest develops when a person's skills, principles, and aspirations match what the target job provides. (Alves et al., 2024)	<ol style="list-style-type: none"> 1. Interest in becoming an auditor 2. Preference to work as an auditor 	Ordinal

3.1 Design Study

Gform was used to gather data, which was disseminated via the researcher's personal social media platforms and the official accounts of Jakarta's institutions. According to the results of the Gpower calculation, 134 of the 155 questionnaires that were given to accounting students at private universities in Jakarta were returned with valid and processable data, yielding an 86.45% response rate that satisfied the study's minimum sample size requirement of 123 respondents.

A total of twenty-one surveys were not used because the respondents did not fit the research population criteria because they were from outside the Jakarta area. The data could

be evaluated and reasonably generalized because the 134 respondents were thought to be adequate to represent the population of accounting students at Jakartan universities.

3.2 Data Analysis

Data analysis is an activity carried out by a researcher after all data has been collected, processed, and analyzed to prove the formulated hypothesis. This study employed the Structural Equation Model (SEM) methodology utilizing Partial Least Squares (PLS) software, specifically SmartPLS 4.0. PLS-SEM analysis was performed in two phases: the evaluation of the measurement model (outer model) and the assessment of the structural model (inner model)

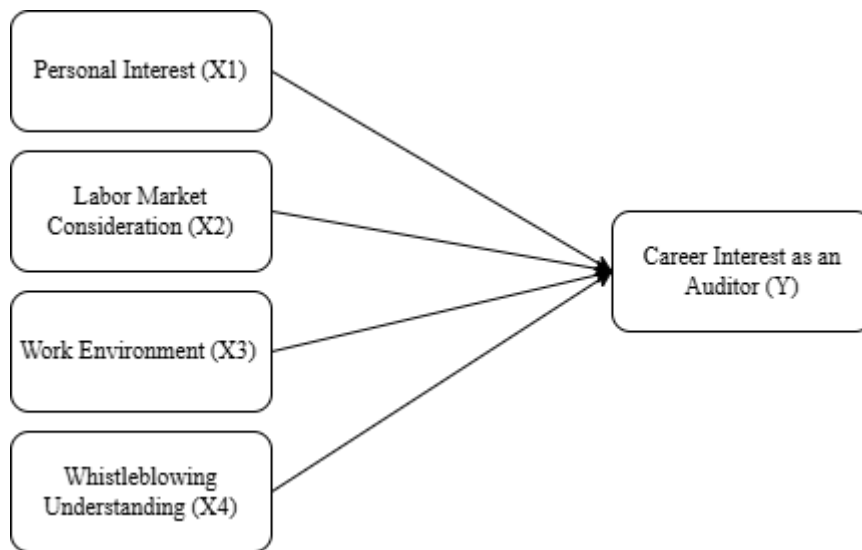


Figure 1. Research Model

4. Result

This study involved accounting students from several universities in Jakarta as respondents. The planned number of respondents was 123 students, but the actual number reached is 134 students, indicating a high level of participation. The data considered representative of accounting student’s career interests in choosing the auditing profession in Jakarta. Furthermore, the following description presents the respondent’s identities in detail based on the results of the questionnaire distribution

Table 1. Respondent Demographics

Categories	Subcategories	Frequency	Precentage
Gender	Female	74	55,22%
	Male	60	44,78%
Total		134	100,00%
Class	2021	42	31,34%
	2022	40	29,85%
	2023	38	28,36%

	2024	14	10,45%
Total		134	100,00%
Age	<20	14	10,45%
	20-22	104	77,61%
	23-25	16	11,94%
	>25	0	0,00%
Total		134	100,00%
Level of Education	Diploma of Accounting	7	5,22%
	Bachelor of Accounting	127	94,78%
Total		134	100,00%
Audit Class History	Already	123	91,79%
	Not yet	11	8,21%
Total		134	100,00%
Interest in Accounting Certification	Yes	129	96,27%
	No	5	3,73%
Total		134	100,00%

Table 1 indicates that 132 accounting students from different Jakartan universities participated in this study. The survey found that female student engagement was more prevalent, with 74 respondents (55,22%) being female and 60 respondents (44,78%) being male. The majority of responders were from the class of 2021 (31.34%), followed by the classes of 2022 (29.85%), 2023 (28.36%), and 2024 (10.45%). The bulk of respondents (77.61%) were between the ages of 20 and 22, followed by those under the age of 20 (10.45%) and those between the ages of 23 and 25 (11.94%). No respondents were older than 25. From an educational background perspective, most respondents were students in the Bachelor of Accounting program (94.78%), while only 5.22% were from the Diploma in Accounting program. In addition, the majority of respondents (91.79%) had taken audit courses, while 8.21% had not taken such courses. In terms of interest in the field of accounting, almost all respondents (96.27%) stated that they were interested, while only 3.73% stated that they were not.

Table 2. MV Descriptive

Variabel	N	Mean	Min	Max	Standard Deviaton	Skewness
CI (Y)	134	3.935	1.000	5.000	1.028	-0.874
PI (X1)	134	3.940	1.000	5.000	1.071	-0.893

LMC (X2)	134	3.841	1.000	5.000	1.078	-0.658
WE (X3)	134	3.869	1.000	5.000	1.002	-0.783
WHU (X4)	134	3.935	1.000	5.000	1.004	-0.035

Based on Table 2, all variables in this study had a total of 134 respondents. The mean value of each variable was above 3.8 on a scale of 5, indicating that respondents gave relatively high ratings to all research variables.

With a mean of 3.935 and a skewness of -0.874 , the Career Interest (CI) variable shows that the majority of respondents are very interested in becoming auditors. The respondents' strong personal interest in the auditing profession is indicated by the Personal Interest (PI) variable, which has the highest mean of 3.940 with a skewness of -0.893 . The labor market considerations (LMC), work environment (WE), and whistleblowing understanding (WHU) variables likewise displayed mean values over 3.8 with negative skewness, suggesting that respondents had favorable opinions and that the data distribution was generally normal. Overall, these findings show that accounting students at Jakarta's private universities have a favorable opinion of the elements influencing their desire to become auditors.

Table 3. Reliability Test

Variable	Cronbach's Alpha	Composite Reliability
Career Interest (Y)	0.832	0.835
Personal Interest (X1)	0.867	0.868
Labor Market Consideration (X2)	0.851	0.857
Work Environment (X3)	0.879	0.885
Whistleblowing Understanding (X4)	0.885	0.892

All research variables have Cronbach's Alpha and Composite Reliability values more than 0.7, according to the data in Table 3. It follows that the instruments used in this study are reliable and exhibit good internal consistency. Cronbach's Alpha and Composite Reliability scores for the career interest variable (Y) were 0.832 and 0.835, respectively. The personal interest variable (X1) had a Composite Reliability score of 0.868 and a Cronbach's Alpha score of 0.867. Meanwhile, the Labor Market Consideration (X2) displayed a Composite Reliability score of 0.857 and a Cronbach's Alpha score of 0.851. . Additionally, the work environment variable (X3) showed a Cronbach's Alpha of 0.879 and a Composite Reliability of 0.885. Also, the Whistleblowing Understanding variable (X4) registered a 0.885 for Cronbach's Alpha and a 0.892 for Composite Reliability. The finding is that all

indicators employed in this research are dependable and appropriate for utilization in future studies.

Table 4. Average Variance Extracted

Variable	AVE
Career Interest (Y)	0.666
Personal Interest (X1)	0.714
Labor Market Consideration (X2)	0.689
Work Environment (X3)	0.735
Whistleblowing Understanding (X4)	0.742

Referring to the data in Table 4, the AVE scores for every variable examined in this research are all greater than 0.50. An AVE score of 0.666 was recorded for the variable pertaining to Accounting students' career aspirations of becoming auditors (Y), which denotes validity. The values observed for Personal Interest (X1), Labor Market Consideration (X2), Work Environment (X3), and Whistleblowing Understanding (X4) were 0.714, 0.689, 0.735, and 0.742, respectively. Therefore, it is reasonable to assert that each research variable fulfills the requirements for convergent validity, implying that the selected indicators are proficient in elucidating the constructs associated with each variable.

Table 5. Discriminant Validity

Variable	PI	LMC	WE	WHU	CI
PI					
LMC	0.658				
WE	0.510	0.523			
WHU	0.478	0.582	0.476		
CI	0.656	0.765	0.516	0.452	

Based on the HTMT test results, all values between constructs were below 0.90, for example, the relationship between Personal Interest (PI) and Labor Market Considerations (LMC) was 0.658, and Whistleblowing Understanding (WHU) and Career Interest (MK) was 0.452. This indicates each variable has good discriminant validity, where the indicators are able to reflect their respective constructs without overlap. Thus, the research instrument is declared to meet the criteria for discriminant validity and is suitable for use in the next structural model analysis.

Table 6. R Square

	R Square	R Square Adjusted	Criteria
Accounting Student's Career Interest to Become an Auditor	0,491	0,475	Moderate

Based on the results of the Adjusted R-Square test, the value for the variable Student Interest in Accounting to Pursue a Career as an Auditor (Y) is 0.475. This means that the variables Personal Interest, Labor Market Considerations, Work Environment, and Whistleblowing Understanding are able to explain 47.5% of the variation in student career interests, while 52.5% is influenced by other factors outside the model. This value is considered moderate, so the model is deemed quite effective in explaining the relationship between the research variables.

Table 7. Multicollineary Test

Variabel	VIF
Personal Interest → Accounting Student’s Career Interest to Become an Auditor	1.615
Labor Market Consideration → Accounting Student’s Career Interest to Become an Auditor	1.761
Work Environment → Accounting Student’s Career Interest to Become an Auditor	1.411
Whistleblowing Understanding → Accounting Student’s Career Interest to Become an Auditor	1.459

Table 7 shows that all independent variables have Variance Inflation Factor (VIF) values between 1.411 and 1.761, which is still less than the limit of 5. This suggests that the study model does not contain multicollinearity. Therefore, it is possible to use the variables of Personal Interest, Labor Market Considerations, Work Environment, and Whistleblowing Understanding separately to explain how they affect accounting students' desire to become auditors.

Table 8. Hypothesis

Variable	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Value	Hipotesis
Personal Interest (X1) → Accounting Student’s Career Interest to Become an Auditor (Y)	0,242	0,241	0,098	2,463	0,014	H1 Diterima

Labor Market Consideration (X2) → Accounting Student's Career Interest to Become an Auditor (Y)	0,454	0,454	0,092	4,926	0,000	H2 Diterima
Work Environment (X3) → Accounting Student's Career Interest to Become an Auditor (Y)	0,124	0,122	0,086	1,438	0,151	H3 Ditolak
Whistleblowing Understanding (X4) → Accounting Student's Career Interest to Become an Auditor (Y)	0,010	0,020	0,084	0,120	0,905	H4 Ditolak

1. Accounting students' interest in pursuing a career as auditors is significantly impacted by the Personal Interest variable, with a t-statistic value of $2.463 > 1.96$ and a p-value of $0.014 < 0.05$. These findings support the rejection of H_0 and the acceptance of H_1 . Thus, it can be said that accounting students' interest in pursuing a career as an auditor is significantly influenced by their personal interests.

2. Accounting students' interest in pursuing a career as auditors is significantly impacted by the Labor Market Consideration variable, with a t-statistic value of $4.926 > 1.96$ and a p-value of $0.000 < 0.05$. These findings support the rejection of H_0 and the acceptance of H_2 . Thus, it can be said that accounting students' interest in pursuing a career as an auditor is significantly impacted by labor market considerations.

3. With a t-statistic value of $1.438 < 1.96$ and a p-value of $0.151 > 0.05$, the Work Environment variable has no discernible impact on accounting students' interest in pursuing a career as

auditors. These findings support the acceptance of H0 and the rejection of H3. Thus, it can be said that accounting students' interest in pursuing a career as an auditor is not much impacted by their work environment.

4. With a t-statistic value of $4.926 > 1.96$ and a p-value of $0.000 < 0.05$, the Whistleblowing Understanding variable has no significant impact on accounting students' interest in pursuing a career as auditors. These findings support the acceptance of H0 and the rejection of H3. Thus, it can be said that accounting students' interest in pursuing a career as auditors is not much impacted by their understanding of whistleblowing.

5. Discussion

The Influence of Personal Interest on Accounting Student's Career Interest in Becoming Auditors

The data indicates that a student's individual passion significantly impacts their eagerness to pursue a profession as an auditor in accounting, as evidenced by a t-statistic of 2.463, which is greater than 1.96, and a p-value of 0.014, which is less than 0.05. This outcome demonstrates that students who have a stronger personal interest in auditing are more inclined to select the auditing profession as their future path.

These outcomes align with the studies of Muhamad et al. (2020) and Setiana & Wijaya (2025), who similarly discovered that personal passion significantly affects career choices within the accounting domain. Moreover, these results corroborate Holland's (1997) Theory of Career Choice, which posits that individuals gravitate toward careers that align with their inherent traits and individual passions. Additionally, these findings are also consistent with the Social Cognitive Career Theory (SCCT) by Lent et al. (1994), which elucidates how career passions arise from one's self-efficacy (self-assurance) and anticipations regarding the outcomes.

The Influence of Labor Market Consideration on Accounting Student's Career Interest in Becoming Auditors

The Labor Market Considerations variable has a significant effect with t-statistics value of $4.926 > 1.96$ and p-value $0.000 < 0.50$ on Accounting Student's Interest in Pursuing a Career as an Auditor. Based on these results, H0 is rejected and H2 is accepted. This is in line with research conducted by Supriyadi et al. (2020), Rosmalinda et al. (2022), and Setianto & Harahap (2019).

According to the Theory of Career Choice (Holland, 1997), a person's choice of career is impacted by both their own interests and how well they mesh with their workplace. Additionally, the Social Cognitive job Theory (Lent et al., 1994), which contends that outcome expectations have a significant influence on job interest, can be used to explain these findings.

The Influence of Work Environment on Accounting Student's Career Interest in Becoming Auditors

With a t-statistic value of $1.438 < 1.96$ and a p-value of $0.151 > 0.05$, the Work Environment variable does not significantly affect Accounting Students' Interest in Pursuing a Career as an Auditor. These findings support the acceptance of H0 and the rejection of H3. According to studies by Advencia M et al. (2023), Welly et al. (2022), and Jovanka & Djashan (2023), the workplace has little bearing on accounting students' desire to become auditors.

The Work Environment variable had no significant impact on Accounting Students' Interest in Pursuing a Career as an Auditor, with a t-statistic value of $1.438 < 1.96$ and a p-value of $0.151 > 0.05$. These results validate the rejection of H3 and the acceptance of H0. The workplace has little effect on accounting students' motivation to become auditors, according to studies by Advencia M et al. (2023), Welly et al. (2022), and Jovanka & Djashan (2023).

The Influence of Whistleblowing Understanding on Accounting Student's Career Interest in Becoming Auditors

The Whistleblowing Understanding indicator does not display a noteworthy impact because the t-statistic reads 4.926, which surpasses the 1.96 mark, alongside a p-value of 0.000, falling below the 0.05 threshold, concerning Accounting Students' desire to become Auditors. Considering these findings, the null hypothesis, H0, is affirmed, while H3 is dismissed. This mirrors earlier investigations carried out by Latan and colleagues in 2023. The data suggests that a student's grasp of whistleblowing does not automatically translate into a greater wish to enter the auditing world.

From a theoretical perspective, these conclusions somewhat deviate from Holland's Theory of Career Choice, published in 1997, which underscores how crucial it is for someone's values, character, and passions to align with their surroundings when they are thinking about what career path to take. Looking at it through the lens of Social Cognitive Career Theory, put forward by Lent and others in 1994, the outcomes additionally reveal that knowledge of whistleblowing hasn't built up enough confidence or expectations about results to inspire decisions about careers.

6. Conclusion, Implication, and Recommendation

Based on an analysis of 134 accounting students from different private universities in Jakarta using Partial Least Squares–Structural Equation Modeling (PLS-SEM), this study finds that labor market considerations and personal interest have a major impact on accounting students' interest in pursuing a career as auditors, while Work Environment and Understanding of Whistleblowing do not show a significant influence. These findings indicate that internal and rational factors, such as personal interest in the profession and consideration of job opportunities, are the main determining factors in shaping accounting student's interest in choosing a career as an auditor. On the other hand, external and ethical factors, such as work environment and understanding of whistleblowing, are not yet major considerations for students in determining their career path.

The findings of this study are consistent with Social Cognitive Career Theory (Lent et al., 1994), which explains how self-efficacy and outcome expectations shape career interests, and Career Choice Theory (Holland, 1997), which highlights the significance of compatibility between personality and career choice. These results suggest that people's opinions on the auditing profession can be reinforced by their personal interests and views of employment chances. Practically speaking, the findings of this investigation provide input for universities and accounting education institutions to strengthen career guidance, foster student interest in the field of auditing, and provide more extensive information about the job prospects of the auditing profession. In addition, the results of this study can be used as evaluation material for the auditing profession and accounting professional organizations to improve their image and create a more attractive work environment for the younger generation.

This study has several limitations that need to be considered. First, the study population was limited to accounting students from private universities in the Jakarta area, so the results of this study cannot be generalized to all accounting students in Indonesia. Therefore, future research should expand the population and location of the study by involving students from public universities and other regions in order to obtain a more comprehensive picture of the factors that influence career interest in becoming an auditor. Furthermore, this study only used four independent variables are Personal Interest, Labor Market Considerations, Work Environment, and Whistleblowing Understanding. Future research is expected to add other variables so that the results are more in-depth and enrich the understanding of student's interest in choosing a career as an auditor.

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