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The Influence of Self-Efficacy and Economic Motivation on the Interest in a Public Accounting Career Among Gen-Z Accounting Students in Surakarta City

Arfandi Prasetyo[1], Putri Intan Prastiwi[2], Umi Hanifah[3]
[123]Accounting Study Program Student, Universitas Duta Bangsa Surakarta
[1]220416006@mhs.udb.ac.id, [2]putri_intanprastiwi@udb.ac.id, [3]Umi_hanifah@udb.ac.id

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Public Accountant,
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ABSTRACT

Abstract: This study aims to analyze the influence of self-efficacy and economic motivation on the interest of Generation Z accounting students in Surakarta City to pursue a career as a public accountant. Using a quantitative associative approach, data were collected through questionnaires distributed to accounting students across three universities in Surakarta. The results indicate that self-efficacy has a positive and significant effect on public accounting career interest. Similarly, economic motivation positively and significantly influences career interest, emerging as the most dominant factor in driving students' career choices. Furthermore, both self-efficacy and economic motivation simultaneously affect students' career interest. These findings suggest that while internal self-confidence helps students face the demands of the auditing profession, external financial incentives remain the principal driver for Generation Z when choosing a public accounting career path.

Kata Kunci:

Self-efficacy,
Motivasi ekonomi,
Minat karir,
Akuntan public,
Gen-Z.

***Abstrak**: Penelitian ini bertujuan untuk menganalisis pengaruh self-efficacy dan motivasi ekonomi terhadap minat mahasiswa akuntansi Generasi Z di Kota Surakarta untuk berkarier sebagai akuntan publik. Menggunakan pendekatan kuantitatif asosiatif, data dikumpulkan melalui kuesioner yang disebarkan kepada mahasiswa akuntansi di tiga perguruan tinggi di Surakarta. Hasil penelitian menunjukkan bahwa self-efficacy berpengaruh positif dan signifikan terhadap minat karier akuntan publik. Demikian pula, motivasi ekonomi berpengaruh positif dan signifikan terhadap minat karier, serta menjadi faktor yang paling dominan dalam mendorong pilihan karier mahasiswa. Selain itu, self-efficacy dan motivasi ekonomi secara simultan berpengaruh terhadap minat karier mahasiswa. Temuan ini menunjukkan bahwa meskipun kepercayaan diri internal membantu mahasiswa menghadapi tuntutan profesi audit, insentif finansial eksternal tetap menjadi pendorong utama bagi Generasi Z dalam memilih jalur karier akuntan publik.*

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A. INTRODUCTION

The public accountant profession serves as a crucial pillar for fostering transparency, accountability, and the credibility of financial reporting (Wahyuni et al., 2024). The increasing complexity of the business landscape and the growing demand for audit quality have driven a continuous rise in the need for professional public accountants (Emily et al., 2025). The increasing complexity of the business landscape and the growing demand for audit quality have driven a continuous rise in the need for professional public accountants (Pramesti et al., 2025). The disparity between the rising demand for public accountants and the low level of student interest represents a critical issue to investigate, as it potentially impacts the sustainability of human resources within the public accounting profession in Indonesia (Suri et al., 2025).

Students' interest in determining their career choices is influenced by various factors, originating both internally from the individual and externally from the environment (Hadiyati & Astuti, 2023). In this study, the internal factor examined is self-efficacy, which refers to an individual's belief in their capability to accomplish tasks and navigate professional challenges (Yıldırım et al., 2025). Meanwhile, the external factor analyzed is economic motivation, which reflects an individual's drive to obtain income, financial security, overall well-being, and better career prospects (Luan, 2025). Studies by (Utami et al., 2024) and (Susanti et al., 2025) indicate that the self-efficacy variable has a positive effect on the intention to pursue a career as a public accountant. However, a study by (Prastyatini & Kaleka, 2025) shows that self-efficacy has no significant effect. In addition to self-efficacy, economic motivation can also influence students' interest in pursuing a career as a public accountant. A study by (Lazuardi & Rofiqoh, 2025) found that economic motivation has a positive effect on the intention to pursue a career as a public accountant, whereas a study by (Chasanah et al., 2021) showed no significant effect. These conflicting findings reveal an empirical inconsistency regarding the influence of self-efficacy and economic motivation on public accounting career interest, warranting re-examination within the context of Generation Z accounting students in Surakarta.

Generation Z accounting students were selected as the research object because they possess distinct characteristics compared to previous generations, particularly in how they view the workplace, career development, and technology utilization This generation tends to consider work-life balance, competence development opportunities, job flexibility, and financial rewards when determining their choice of profession (Yusuf et al., 2023). This situation highlights a research gap that provides an opportunity for further investigation.

Based on the aforementioned rationale, this study aims to analyze the influence of self-efficacy and economic motivation on public accounting career interest among Generation Z accounting students in Surakarta. This research is expected to enrich the literature on career choice determinants in accounting while offering practical contributions for universities, professional organizations, and public accounting firms in designing strategies to enhance students' interest in pursuing careers as public accountants. Furthermore, the findings are anticipated to serve as a reference for developing competency enhancement programs and career planning for accounting students, thereby supporting the future demand for competent public accountants.

B. METHOD

1. Research Design

This study employs a quantitative approach with an associative research design (Lande et al., 2024). A quantitative approach is employed to empirically test the influence of self-efficacy and economic motivation on public accounting career interest among Generation Z accounting students in Surakarta. This study utilizes data gathered through questionnaire distribution to respondents selected based on predefined research criteria. The collected data are then statistically analyzed to examine the relationship and influence between the independent variables—self-efficacy and economic motivation—and the dependent variable, public accounting career interest.

2. Population and Sample

The population in this study comprises accounting students from three universities in Surakarta, namely Universitas Duta Bangsa Surakarta (UDB), Universitas Slamet Riyadi (UNISRI), and Universitas Muhammadiyah Surakarta (UMS), with a total population of 2,942 students. The sample size was determined using the Slovin formula with a 10% margin of error, resulting in a sample of 100 respondents (Bachmann, 2025). The sampling technique employs proportionate stratified random sampling based on the proportion of students at each university (Ahmed, 2024). The sample allocation consists of 4 respondents from UDB, 20 respondents from UNISRI, and 76 respondents from UMS.

3. Data Collection

The data used in this study are primary data gathered directly from respondents through questionnaire distribution. The questionnaire was structured based on indicators from each research variable, namely self-efficacy, economic motivation, and public accounting career interest. It was administered to Generation Z accounting students at Universitas Duta Bangsa Surakarta, Universitas Slamet Riyadi, and Universitas Muhammadiyah Surakarta who have completed the financial auditing course and met the research respondent criteria. Each statement in the questionnaire was measured using a five-point Likert scale, ranging from Strongly Disagree to Strongly Agree. The collected data were then tabulated and processed using SPSS version 27 software to perform statistical analysis in accordance with the research objectives.

4. Operational Definition of Variables

Self-Efficacy (X1) refers to an individual's belief in their capacity to execute tasks, solve problems, and meet the demands required to achieve career goals (Yıldırım et al., 2025). In this study, self-efficacy is measured using five indicators adapted from Putri (2021), namely responsibility in executing tasks, the ability to face and solve problems calmly, the ability to complete tasks accurately, confidence in one's own abilities, and confidence in one's possessed knowledge.

Economic Motivation (X2) refers to an individual's drive to consider financial benefits and economic well-being in determining career choices. This variable is measured using three indicators adapted from Nabilah (2023), namely the starting salary level, the availability of retirement benefits, and opportunities for salary increases throughout career advancement.

Career Interest as a Public Accountant (Y) refers to students' interest in choosing and considering the public accounting profession as a career goal. This variable is measured using three indicators adapted from Nabilah (2023), namely the opportunity for a public accountant to expand accounting knowledge and skills, guaranteed job security, and alignment between rewards and performance.

5. Data Analysis Technique

Research data were analyzed using Statistical Package for the Social Sciences (SPSS) version 27. Data analysis encompassed instrument validity and reliability testing, classical assumption tests, and multiple linear regression to examine the effects of self-efficacy and economic motivation on public accounting career interest. Hypothesis testing was conducted using the t-test, F-test, and coefficient of determination (R^2).

C. RESULTS AND DISCUSSION

1. Respondent Characteristics

A total respondents participated in this study.

Table 1. Respondent Characteristics

No	Characteristic	Category	Frequency	Percentage (%)
1	Gender	Male	34	34%
		Female	66	66%
2	Age	19 – 21 Tahun	69	69%
		22 – 24 Tahun	31	31%
3	Cohort Year	2022	19	19%
		2023	61	61%
		2024	10	20%
4	University	UDB	4	3,67%
		UNISRI	20	19,65%
		UMS	76	76,68%

Source: Primary Data Processed Using IBM SPSS Statistics, 2026.

Table 1 presents the demographic distribution of the respondents (N = 100). Based on gender, the majority of respondents were female, accounting for 66% (n = 66), while male respondents comprised 34% (n = 34). In terms of age, most participants were aged between 19 and 21 years old (69%, n = 69), with the remaining 31% (n = 31) falling in the 22–24 age range.

Regarding the cohort year, the largest group belonged to the 2023 cohort (61%, n = 61), followed by the 2024 cohort (20%, n = 10) and the 2022 cohort (19%, n = 19). Lastly, based on institutional affiliation, the majority of respondents were from UMS (76.68%, n = 76), followed by UNISRI (19.65%, n = 20), and UDB (3.67%, n = 4).

2. Quantitative Analysis

This section presents the results of the quantitative analysis conducted in this study.

a. Validity Test

Table 2. Validity Test Result

Variable	Item	r-value	r-table	Result
Self-Efficacy (X1)	X1	0,612	0,195	Valid
	X2	0,661	0,195	Valid
	X3	0,617	0,195	Valid
	X4	0,648	0,195	Valid
	X5	0,697	0,195	Valid

Economic Motivation (X2)	X1	0,667	0,195	Valid
	X2	0,699	0,195	Valid
	X3	0,735	0,195	Valid
	X4	0,628	0,195	Valid
Public Accounting Career (Y1)	Y1	0,705	0,195	Valid
	Y2	0,653	0,195	Valid
	Y3	0,720	0,195	Valid
	Y4	0,777	0,195	Valid

Source: Primary Data Processed Using IBM SPSS Statistics, 2026.

Table 2 presents the validity test results for the research instruments measuring Self-Efficacy (X1), Economic Motivation (X2), and Public Accounting Career Interest (Y1). The analysis shows that all questionnaire items across the three variables generated calculated correlation coefficients (r_{value}) ranging from 0.612 to 0.777, which are strictly greater than the critical value (r_{table} = 0.195). Because $r_{value} > r_{table}$ for every item, all indicators are declared valid and suitable for further statistical testing.

b. Reliability Test

Table 3. Reliabilty Test Results

Variabel	Cronbach's Alpha	Reliability Standard	Result
Self-Efficacy (X1)	0,653	> 0,60	Reliabel
Economic Motivation (X2)	0,614	> 0,60	Reliabel
Public Accounting Career (Y)	0,679	> 0,60	Reliabel

Source: Primary Data Processed Using IBM SPSS Statistics, 2026.

Table 3 demonstrates the reliability test results for the research variables: Self-Efficacy (X1), Economic Motivation (X2), and Public Accounting Career (Y). The statistical analysis reveals that the Cronbach's Alpha values for Self-Efficacy, Economic Motivation, and Public Accounting Career are 0.653, 0.614, and 0.679, respectively. Since all Cronbach's Alpha values exceed the established threshold standard of 0.60, all research instruments are declared reliable and possess acceptable internal consistency for further data analysis.

c. Normality Test

Table 4. Normality Test Results

One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			100
Normal Parameters[a,b]	Mean		.0000000
	Std. Deviation		1.91217394
Most Extreme Differences	Absolute		.058
	Positive		.058
	Negative		-.047
Test Statistic			.058
Asymp. Sig. (2-tailed)[c]			.200[d]
Monte Carlo Sig. (2-tailed)[e]	Sig.		.553
	99% Confidence Interval	Lower Bound	.540
		Upper Bound	.566

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.
e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.
Source: Primary Data Processed Using IBM SPSS Statistics, 2026.

Table 4 presents the normality test results using the One-Sample Kolmogorov-Smirnov test on the regression residual values. The statistical test yielded an Asymptotic Significance (2-tailed) value of 0.200 (with a Monte Carlo significance of 0.553), which is greater than the standard significance threshold (alpha = 0.05). Because the asymptotic significance value exceeds 0.05, it can be concluded that the residual data are normally distributed, thereby fulfilling the assumption of normality for subsequent linear regression analysis.

d. Multicollinearity Test

Table 5. Multicollinearity Test Results

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	4.442	1.767		2.514	.014		
Self-Efficacy	.185	.092	.192	2.003	.048	.755	1.325
Economic Motivation	.487	.103	.452	4.714	.000	.755	1.325

a. Dependent Variable: Public Accountinng Career

Source: Primary Data Processed Using IBM SPSS Statistics, 2026.

Table 5 presents the multicollinearity test results for the independent variables, Self-Efficacy and Economic Motivation. The evaluation of Collinearity Statistics reveals that both Self-Efficacy and Economic Motivation have Tolerance values of 0.755, which are greater than the minimum required threshold of 0.10. Furthermore, both variables yield Variance Inflation Factor (VIF) values of 1.325, well below the maximum allowable limit of 10.00. Therefore, it can be concluded that the regression model is free from multicollinearity issues, confirming that no severe correlation exists between the independent variables.

e. Heteroscedasticity Test

Table 6. Heteroscedasticity Test Results

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	176.015	2	88.008	23.583	.000[b]
	Residual	361.985	97	3.732		
	Total	538.000	99			

a. Dependent Variable: Public Accounting Career

b. Predictors: (Constant), Economic Motivation, Self-Efficacy

Source: Primary Data Processed Using IBM SPSS Statistics, 2026.

Table 6 presents the heteroscedasticity test results using the Glejser test for the regression model involving Self-Efficacy and Economic Motivation against the absolute residuals. The analysis shows that the significance values (Sig.) for Self-Efficacy (0.180) and Economic Motivation (0.457) are both well above the standard significance threshold (alpha = 0.05). Because all individual significance values exceed 0.05, it can be concluded that the regression model shows no symptoms of heteroscedasticity, thereby confirming the homoscedasticity assumption required for linear regression analysis.

f. Multiple Linear Regresion Analysis

Table 7. Multiple Linear Regresion Analysis Test Results

Coefficients[a]

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.

		B	Std. Error	Beta		
1	(Constant)	4.442	1.767		2.514	.014
	Self-Efficacy	.185	.092	.192	2.003	.048
	Economic Motivation	.487	.103	.452	4.714	.000

a. Dependent Variable: Public Accounting Career

Source: Primary Data Processed Using IBM SPSS Statistics, 2026.

The results of the multiple linear regression analysis are presented in Table 7. The regression equation is expressed as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e \quad (1)$$

$$Y = 4.442 + 0.185X_1 + 0.487X_2 + e$$

The regression equation indicates that the constant value is 4.442, suggesting that the Public Accounting Career score remains at 4.442 when the independent variables, namely Self-Efficacy and Economic Motivation, are assumed to be constant. Furthermore, the regression coefficient of Self-Efficacy (beta = 0.185) indicates that an increase of one unit in Self-Efficacy is associated with an increase of 0.185 units in Public Accounting Career, assuming that the other independent variable remains constant. Likewise, the regression coefficient of Economic Motivation (beta = 0.487) indicates that every one-unit increase in Economic Motivation is associated with an increase of 0.487 units in Public Accounting Career.

g. Partial Hypothesis Test (t-Test)

Table 8. Partial Hypothesis Test Test Results

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	4.442	1.767		2.514	.014
	Self-Efficacy	.185	.092	.192	2.003	.048
	Economic Motivation	.487	.103	.452	4.714	.000

a. Dependent Variable: Public Accounting Career

Source: Primary Data Processed Using IBM SPSS Statistics, 2026.

Table 8 presents the results of the partial hypothesis test examining the effects of the independent variables on Public Accounting Career. The results indicate that Self-Efficacy (X_1) has a t-value of 2.003 with a significance value of 0.048, which is below the significance level of 0.05. These findings indicate that Self-Efficacy has a positive and significant effect on Public Accounting Career. Therefore, H_1 is accepted.

Similarly, Economic Motivation (X_2) has a t-value of 4.714 with a significance value of 0.000, which is also below 0.05. This result indicates that Economic Motivation has a positive and significant effect on Public Accounting Career. Therefore, H_2 is accepted.

h. Simultaneous Hypothesis Test (F-Test)

Table 9. Simultaneous Hypothesis Test Test Results

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	176.015	2	88.008	23.583	.000[b]
	Residual	361.985	97	3.732		
	Total	538.000	99			

a. Dependent Variable: Public Accounting Career

b. Predictors: (Constant), Economic Motivation, Self-Efficacy

Source: Primary Data Processed Using IBM SPSS Statistics, 2026.

Table 9 presents the simultaneous hypothesis test results (F-test) to determine whether Self-Efficacy (X_1) and Economic Motivation (X_2) collectively influence Public Accounting Career Interest (Y). The ANOVA test yielded an F-calculated value of 23.583 with a significance level of 0.000, which is well below the standard threshold (alpha = 0.05). Because the significance value is less than 0.05, it can be concluded that Self-Efficacy and Economic Motivation simultaneously and significantly affect student interest in pursuing a public accounting career, indicating that the overall regression model is statistically fit and acceptable.

i. Coefficient of Determination (R^2)

Table 10. Coefficient of Determination Test Results

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.572[a]	.327	.313	1.932

a. Predictors: (Constant), Economic Motivation, Self-Efficacy

Source: Primary Data Processed Using IBM SPSS Statistics, 2026.

Table 10 presents the coefficient of determination test results, yielding an Adjusted R Square value of 0.313 (31.3%) with a correlation coefficient (R) of 0.572. This indicates a moderate relationship between the independent variables and the dependent variable. Furthermore, the Adjusted R Square value reveals that 31.3% of the variance in Public Accounting Career Interest can be explained by Self-Efficacy and Economic Motivation, while the remaining 68.7% is influenced by other external factors not included in this regression model.

3. Effect of Self-Efficacy on Public Accounting Career

The partial hypothesis test results indicate that Self-Efficacy (X_1) has a positive and significant effect on Public Accounting Career Interest (Y), with a t-value of 2.003, a significance value of 0.048 (< 0.05), and a regression coefficient of 0.185. Therefore, H_1 is accepted. These findings indicate that higher levels of self-efficacy among Generation Z accounting students are associated with a greater interest in pursuing a career as a public accountant in Surakarta.

This finding suggests that students who possess strong confidence in their technical abilities, problem-solving skills, and academic preparation feel more capable of meeting the rigorous demands of the public accounting profession. For Generation Z accounting students, who often evaluate career paths based on personal development and skill mastery, high self-efficacy reduces the perceived barrier of long working hours and complex audit tasks. Consequently, when students believe they can handle professional audit challenges calmly and accurately, their internal motivation to choose public accounting as a long-term career increases significantly.

These results align with Social Cognitive Career Theory (SCCT), which asserts that self-efficacy plays a critical role in shaping individual career interests and choices. Individuals who hold firm beliefs in their capabilities are more inclined to set ambitious career goals and commit to challenging professional environments. Furthermore, the empirical findings of this study support previous research by Utami et al. (2024) and Susanti et al. (2025), which demonstrated that self-efficacy positively influences accounting students' career intentions toward public accounting. However, these findings contrast with the study by Prastyatini & Kaleka (2025), which reported no significant effect of self-efficacy on public accounting career choice, thereby reinforcing the importance of empirical re-examination within specific regional and generational contexts like Surakarta.

4. Effect of Economic Motivation on Public Accounting Career Interest

The partial hypothesis test results indicate that Economic Motivation (X_2) has a positive and significant effect on Public Accounting Career Interest (Y), with a t-value of 4.714, a significance value of 0.000 (< 0.05), and a regression coefficient of 0.487. Therefore, H_2 is accepted. Compared to Self-Efficacy (beta = 0.185), Economic Motivation exhibits a larger regression coefficient, indicating that it is the more dominant factor influencing Generation Z accounting students' interest in pursuing a career as a public accountant in Surakarta.

These findings demonstrate that financial incentives, starting salary levels, retirement benefits, and rapid salary progression play a crucial role in shaping career decisions among Generation Z accounting students. Although Gen-Z is often characterized by their emphasis on work-life balance and working environment, economic security remains a primary prerequisite when considering demanding career paths like public accounting. The high workload and long hours associated with public accounting firms are perceived as acceptable trade-offs if compensated by promising economic rewards and long-term financial stability.

These results are consistent Social Cognitive Career Theory (SCCT),, which posits that individuals are motivated to perform and choose specific actions based on the expected rewards or outcomes resulting from those choices. In this context, students who perceive greater financial rewards in public accounting show higher motivation and interest in entering the profession. Furthermore, this empirical finding supports previous research by Lazuardi & Rofiqoh (2025) and Suri et al. (2025), which concluded that economic motivation significantly enhances career interest in becoming a public accountant. Conversely, these findings contrast with the study by Chasanah et al. (2021), which reported no significant effect of economic motivation on career choices, thereby reinforcing that financial considerations remain a major driving force for the current generation of accounting graduates in Surakarta.

D. CONCLUSIONS AND SUGGESTIONS

Based on the empirical findings and discussion, it can be concluded that both self-efficacy (X_1) and economic motivation (X_2) have a positive and significant effect on the career interest of Generation Z accounting students in pursuing a public accounting career (Y) in Surakarta, both partially and simultaneously. Economic motivation was found to be the most dominant factor influencing student career decisions compared to self-efficacy. These results demonstrate that while personal confidence in technical and problem-solving abilities encourages students to face the demanding audit environment, promising financial incentives, rapid salary growth, and long-term economic security serve as the primary drivers for Generation Z in choosing public accounting as their professional pathway.

Based on these conclusions, several practical and managerial suggestions are proposed. Public accounting firms (KAP) are advised to design competitive starting compensation packages, clear career progression structures, and transparent financial rewards, alongside offering structured mentorship programs to continuously build students' technical self-efficacy. Higher education institutions should also enhance practical auditing coursework and career workshops to bridge academic knowledge with professional practice. Furthermore, future researchers are encouraged to expand the scope of this study by incorporating additional independent variables such as work-life balance, organizational culture, or professional recognition, as well as extending the geographical coverage beyond Surakarta to gain a broader perspective on Generation Z's career preferences in the accounting field.

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