



DETERMINANTS OF STUDENT'S INTEREST TO WORK IN ISLAMIC ENTITIES

Marfuah Marfuah[✉], Amanda Pramesti Nimaswara, Priyono Puji Prasetyo

Universitas Islam Indonesia, Yogyakarta, Indonesia

[✉]marfuah@uii.ac.id

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ABSTRACT

This study examines the effects of intrinsic work values, financial reward, work environment, professional training, professional recognition, social values, labor market considerations, personality, and spirituality on students' interest in working in Islamic entities. The population of this study is 4,022 accounting students in the even semester of the 2021 academic year from four Islamic Universities in the special region of Yogyakarta. 148 students were selected as the research sample using the convenience sampling method. Based on the multiple linear regression analysis, the results of this study conclude that the intrinsic values of work, financial reward, and professional training have significant and positive effects on student's interest in working in Islamic entities. The most dominant variable influencing students' interest in working in Islamic entities is the intrinsic values of work. Meanwhile, work environment, professional recognition, social values, labor market considerations, personality, and spirituality do not affect students' interest in working in Islamic entities. The results of this study contribute to Islamic entities to improve the system of employee recruitment to get the employees with the qualifications expected.

Keywords: interest, Islamic entities, financial reward, work values, professional training.

INTRODUCTION

The development of the Islamic financial industry in the past two decades has experienced good growth with several significant achievements. Indonesia is a country with the largest number of Islamic financial institutions in the world, as many as more than 5,000 consisting of 34 Islamic banks, 58 *takaful* operators or Islamic insurance, seven units of Islamic venture capital, 163 Islamic rural credit Banks, 4,500-5,500 Islamic cooperatives or *baitul maal wat tamwil*, and an Islamic pawnshop institution. Until May 2017, Indonesia has recorded the most significant number of retail customers in a single market, with over 23 million accounts, issued retail *sukuk*, and created the world's first Islamic online trading system (Yulianto 2019). The development of the Islamic financial industry in Indonesia also impacts student's design and career choices. Career design for students is determined by student interest in the field. Career design based on student interests is handy for students in achieving their desired future goals. Besides being useful for students, career design based on interests is also helpful for educational institutions in designing their curriculum (Candraning and Muhammad 2017).

Many factors influence interest in working in an Islamic entity, thought to be the intrinsic value of the work, financial rewards, work environment, professional training, professional recognition, social values, labor market considerations, personality, and spirituality. Previous research regarding the influence of the intrinsic value of work on interest in work was conducted by



Afifah and Ratnawati (2022), who revealed that the intrinsic value of work positively affects student's interest in pursuing a career as a public accountant. In contrast to research by Wany (2011); Chairunnisa (2014); Oktaviani, Zoebaedi, and Ani (2020) revealed that the intrinsic value of work does not affect an accounting student's interest in pursuing a career as a public accountant. Previous research regarding the influence of financial rewards on interest in work was carried out by Chairunnisa (2014); Febriyanti (2019); Oktaviani, Zoebaedi, and Ani (2020); Afifah and Ratnawati (2022) stated that financial awards positively affects student's career interest. However, on the contrary, research by Dary and Ilyas (2017) states that financial awards do not affect student's interest in a career as an accountant.

Previous research regarding the influence of the work environment on interest in work was conducted by Saputra (2018); Febriyanti (2019); Oktaviani, Zoebaedi, and Ani (2020); Suniantara and Dewi (2021) who revealed that the work environment positively affects student's interest in becoming accountants. However, it differs from research by Chairunnisa (2014); Senjari, Hasan, and Sofyan (2016) revealed that the work environment does not affect student's career interests. Furthermore, previous research regarding the influence of professional training on interest in work was carried out by Murdiawati (2020); Oktaviani, Zoebaedi, and Ani (2020) stated that professional training positively affects student's interest in pursuing a career as a public accountant. On the other hand, research by Saputra (2018) states that professional training does not affect student's interest in pursuing a career as an accountant. Then, previous research regarding the influence of professional recognition on interest in work was carried out by Febriyanti (2019); Murdiawati (2020) stated that professional recognition influences student's interest in pursuing a career as a public accountant. Meanwhile, research conducted by Yulianti, Oktaviano, and Ristanti (2022) stated that professional recognition did not affect student's interest in pursuing a career as a tax consultant.

Previous research regarding the influence of social values on interest in work was conducted by Murdiawati (2020), who stated that social values influence student's interest in pursuing a career as a public accountant. This differs from research by Senjari, Hasan, and Sofyan (2016), which states that social values do not influence student's interest in pursuing a career as a public accountant. The previous research regarding the influence of labor market considerations on interest in working was carried out by Suniantara and Dewi (2021); Afifah and Ratnawati (2022) stated that labor market considerations positively affect student's career interests. On the other hand, research by Chairunnisa (2014); Senjari, Hasan, and Sofyan (2016); Dary and Ilyas (2017) stated that labor market considerations do not affect student's career interests. Furthermore, previous research on the influence of personality on interest in work was carried out by Febriyanti (2019), which revealed that personality positively influenced student's interest in pursuing a career as an accountant. This is different from research by Oktaviani, Zoebaedi, and Ani (2020), which revealed that personality does not affect student's interest in pursuing a career as a public accountant.

Previous research on the influence of spirituality on interest in work was conducted by Yunus, Bambang, and Waskito (2023), who stated that spirituality



positively affected student's interest in a career as an auditor. In contrast to research by Ariska (2020); Suryadi, Yusnelly, and Chika (2021) revealed that religiosity does not affect accounting student's interest in pursuing a career. Based on the results of previous research, there are gaps in results, and each of these studies also has differences in variable testing with this research. This research uses nine variables not found in previous research, so it is crucial to carry it out with different data and places. This research aims to analyze the influence of the intrinsic value of work, financial rewards, work environment, professional training, professional recognition, social values, labor market considerations, personality, and spirituality on student's interest in working for an Islamic entity.

LITERATURE REVIEW

Theory of Planned Behavior

The theory of planned behavior (TPB) is a theory developed by Ajzen (1991) which includes three things, namely: beliefs about possible outcomes and evaluations of the behavior (behavioral beliefs); beliefs about expected norms and motivations to meet these expectations (normative beliefs); beliefs about factors that can support or hinder behavior and awareness of the strength of these factors (control beliefs). TPB explains that these three beliefs affect attitudes toward certain behaviors, subjective norms, and the control of lived behaviors. These three components interact with each other and become determinants for the following intention that will determine whether the behavior will be carried out or not. The intention to perform a behavior is an individual's tendency to choose whether or not to do a job. This intention is determined by the extent to which the individual has a positive attitude towards a particular behavior and to what extent, if he chooses to perform a particular behavior, he has the support of others who are influential in his life.

Interests

Interest is a condition where a person desires an object after observing, comparing, and considering the needs he wants (Widyastuti and Suryaningrum 2004). Several factors affect a person's interest, namely the existence of something that attracts someone's attention to an object, the existence of an impulse in a person, and the presence of encouragement from outside. Indicators of interest variables consist of interest, which is considered a motivational factor that influences behavior; interest shows how hard a person is in doing something; Interest shows how much effort a person puts into doing something on what is planned; and interest shows how interested someone is in something (Widyastuti and Suryaningrum 2004).

Intrinsic Value of Work

The intrinsic value of work is the satisfaction that a person gets when doing work so that it can increase enthusiasm at work (Sari and Sukanti 2016). The TPB theory has background factors, one of which is information factors such as knowledge of Islam. This information factor can lead to control beliefs that the higher the intrinsic value of the work obtained, the higher the student's interest in working in Islamic entities. There are four indicators of the variable intrinsic



value of work: intellectually challenging work, being in a dynamic environment, supporting creativity, and providing freedom (Setiyani 2005).

Financial Rewards

Financial rewards are a form of recompense from company management to employees for their performance results to achieve company goals (Iswahudin 2015). Financial rewards are also intended to provide satisfaction to employees for their performance results so that employees are motivated to make a maximum contribution to the company and, ultimately, the company's goals can be achieved. The TPB has background factors, including social and environmental factors, such as income. These social and environmental factors can lead to normative beliefs that the higher the financial rewards obtained, such as high starting salaries, pension funds, and faster salary increases, the more interested students are in working in Islamic entities. The variable of financial reward can be seen from four indicators: salary, wages, incentives, and indirect compensation (fringe benefit) (Zaid 2015).

Work Environment

The work environment is everything related to the conditions of a job that will impact an employee's performance (Candraning and Muhammad 2017). The work environment is a condition or atmosphere in a workplace that can directly or indirectly influence a worker's performance. In the TPB, the work environment is one of the background factors that can increase normative beliefs. The better the work environment, the higher the student's interest in working; for example, the interest in working will arise if there is an opportunity to carry out worship at work. Indicators of environmental variables consisting of job characteristics and workload can affect workers in carrying out their duties (Permana and Puspita 2015).

Professional Training

Professional training includes several matters related to improving skills (Widayati 2017). There are several elements in professional training, namely attending training in institutions and outside institutions, training or internships before work, and variations in work experience. For accounting students, this professional training needs to be done to improve their abilities, experience, and insights so that they have an overview and consideration of the right career choice for them to choose later. In the TPB, there are background factors, one of which is information factors such as experience that has been obtained before. This information factor can lead to confidence (control beliefs) that the more professional training is followed, the higher the student's interest in working in Islamic entities. Indicators of professional training variables consist of training conducted before working inside the institution, training conducted before working outside the institution, and variations in work experience (Widayati 2017).

Professional Recognition

Professional recognition is an award in a non-financial form related to the recognition of achievements (Merdekawati and Sulistyawati 2011). In the TPB,



there are background factors, one of which is personal factors, such as expertise or intelligence. These personal factors can lead to behavioral beliefs that the higher the professional recognition obtained, such as the opportunity to develop and the recognition if they excel, the more interested students will be to work in Islamic entities. The indicators of professional recognition variables include opportunities for growth, opportunities for promotion, recognition of achievements, and respect for specific skills (Merdekawati and Sulistyawati 2011).

Social Values

Social values are one of the factors that show one's abilities in society or one's value according to the point of view of the surrounding community (Alhadar 2013). People's views on a job will influence a person's decision to choose a job. The TPB has background factors, including social and environmental factors, such as other people's views on an action. Social values, one of the social environment factors, can lead to normative beliefs that the better the social values obtained from the community, the higher the interest of students to work in Islamic entities. Indicators of social values include opportunities to interact, personal satisfaction, and attention to individual behavior (Alhadar 2013).

Labor Market Considerations

Labor market considerations are considered when choosing a job because each job has different opportunities (Candraning and Muhammad 2017). Jobs with a broad job market are more in demand than jobs with a small job market because the opportunities for development from work and the rewards that will be obtained are more significant. There are background factors in the TPB, one of which is information factors such as the facility to access available information. This information factor can lead to confidence (control beliefs) that the more job market considerations obtained, such as easily accessible employment, the number of job vacancies, and more guaranteed job security, the increasing interest of students to work in Islamic entities. Indicators of labor market consideration consist of the availability of jobs, job security, and Career flexibility (Candraning and Muhammad 2017).

Personality

Personality is an individual's behavior when dealing with certain conditions that show how to control and reflect one's personality at work (Rahayu, Sudaryono, and Setiawan 2003). The TPB has background factors, including personal factors such as personality traits. These personal factors can lead to confidence (behavior beliefs) that the better the student's personality, the more their interest in working in Islamic entities will increase. Personality indicators are expressed in two statements: working in an Islamic entity reflects a person's personality, working professionally, and working in an Islamic entity requires always thinking, quickly acting, and accurately in a job (Rahayu, Sudaryono, and Setiawan 2003).



Spirituality

Spirituality in another commonly used study is the level of religiosity (Abou-Youssef et al. 2015). Spirituality is not continuous and is a discrete process. Spirituality is an integration of religious knowledge, feelings, and religious actions in a person that will influence a person's decision to choose a job (Widayati 2017). Spirituality motivation can be interpreted as a person choosing a decision based on the factor of spirituality, namely the encouragement to do something to achieve goals in terms of actualizing his religious teachings. In the TPB, there are background factors, one of which is social environmental factors such as religious that is believed. These social and environmental factors can lead to normative beliefs that the higher the student's spirituality, the higher the student's interest in working in Islamic entities. The indicator of spirituality consists of two dimensions: self-actualization and religion (Islamyliya and Mutia 2016).

Hypothesis Development

The intrinsic value of a job is the satisfaction obtained by an individual during and after doing the job caused by several factors, such as reward, opportunity for promotion, job responsibilities, and intellectual challenges (Sari and Sukanti 2016). The higher the intrinsic values of a job, the stronger the student's interest to work in Islamic entities. Setyawati (2015) mentions that intrinsic work values can increase student's confidence in their abilities, make them work more efficiently, and improve their skills and knowledge. This finding is supported by research by Hasanah (2017); Afifah and Ratnawati (2022) state that the intrinsic value of work positively affects student's interest in working. Therefore, the research hypothesis H_1 : Intrinsic work values positively affect student's interest in working in Islamic entities.

Financial rewards are a form of remuneration from company management to its employees to acknowledge their performance in achieving the company goals (Iswahudin 2015). There are many background factors, one of which is the social environment, including the income obtained. This social and environmental factor can lead to the normative belief that the higher the financial rewards obtained, such as a high initial salary, existence of pension funds, and faster salary increase, the more students are interested in working in Islamic entities. Alhadar (2013) concluded that financial rewards significantly influenced the career choice of Accounting Bachelor Program and Accounting Professional Program students of Hassanudin University. Accounting students who choose careers to become public accountants are more likely to expect a high starting salary, pension fund, and faster salary increase. It is in line with research conducted by Chairunnisa (2014); Febriyanti (2019); Oktaviani, Zoebaedi, and Ani (2020); Afifah and Ratnawati (2022) stated that financial awards positively affects student's career interest. Therefore, the research hypothesis H_2 : Financial reward positively affects student's interest in working in Islamic entities.

Work environment is a job component that can have an influence, both direct and indirect, on the performance of workers (Candraning and Muhammad 2017). There are several supporting factors, one of which is the social-environmental factor in the form of a conducive work environment for both work and worship. This social and environmental factor can lead to the normative belief



that the better the work environment, such as the opportunity to carry out the religious obligations and activities to keep the relationship between work and worship balanced, the stronger the student's interest to work in Islamic entities. Permana and Puspita (2015) state that accounting students choose a career in Islamic entities because Islamic entities pay more attention to the attitude of *akhlaqul kharimah*, prioritize the principles of trust and kinship, and provide opportunities to carry out Islamic worship and activities. It is in line with the research conducted by Candraning and Muhammad (2017); Saputra (2018); Febriyanti (2019); Oktaviani, Zoebaedi, and Ani (2020); Suniantara and Dewi (2021) who revealed that the work environment positively affects student's interest. Therefore, the research hypothesis H₃: Work environment positively affects student's interest in working in Islamic entities.

Professional training is one of the factors that is taken into consideration when choosing a profession. An individual might desire to develop his potential and consider it an achievement (Aprilyan 2011). This factor can lead to the belief (control belief) that the more professional training to get, such as various on-the-job and off-campus job training, the stronger the student's interest in working in Islamic entities. Research by Widayati (2017) found that professional training influenced accounting student's interest in working in Islamic financial institutions. Taking job training on and off campus and other internship activities related to a career in Islamic financial institutions will enrich their experience and knowledge. Professional training can provide an overview of Islamic financial institutions and foster an interest in having a career. It is in line with the research conducted by Murdiawati (2020); Oktaviani, Zoebaedi, and Ani (2020) stated that professional training positively affects student's interest in pursuing a career as a public accountant. Therefore, the research hypothesis H₄: Professional training positively affects student's interest in working in Islamic entities.

Professional recognition is a non-financial award toward someone's achievement or expertise (Merdekawati and Sulistyawati 2011). This can lead to the behavioral belief that the more professional recognition in an Islamic institution, such as the opportunity to develop and the achievement acknowledgment, the more students are interested in working in the Islamic entity. Merdekawati and Sulistyawati (2011) concluded that professional recognition significantly influenced career choices as public and private accountants. This proves that a public or private accountant career will allow development. This is in line with the research conducted by Febriyanti (2019); Murdiawati (2020), who stated that professional recognition influences student's interest in pursuing a career as a public accountant. Therefore, the research hypothesis H₅: Professional recognition positively affects student's interest in working in Islamic entities.

Social value shows the ability of a person to position himself in society. Society's view on a job will influence a person's decision to choose the job (Alhadar 2013). Social and environmental factors, such as other people's views on an action, can lead to the normative belief that the higher the social values are, including the opportunities to carry out social activities, to interact with others, and to have more prestigious jobs, the stronger the student's interest to work in Islamic entities. Alhadar (2013) states that accounting students are likely to choose a career as a public accountant because by being assigned to various places



or companies with different conditions, they expect to increase their knowledge by having an opportunity to interact with others. Setyawati (2015) found that social values had a significant influence on the interest of the students of Islamic finance to work in Islamic banks. This finding aligns with the research conducted by Murdiawati (2020), who stated that social values influence student's interest in pursuing a career as a public accountant. Therefore, the research hypothesis H₆: Social values positively affect student's interest in working in Islamic entities.

Labor market considerations are usually taken by someone when he chooses a job because every job will have different opportunities (Candraning and Muhammad 2017). This can lead to the belief (control belief) that the more labor market considerations are taken, such as easily accessible employment, number of job vacancies, and more jobs, the more students are interested in working in Islamic entities. The research results of Candraning and Muhammad (2017) show that labor market considerations significantly influence the interest of accounting students to work in Islamic financial institutions. Accounting students working in Islamic financial institutions pay attention to jobs with broad and accessible job market opportunities. This is in line with the research conducted by Suniantara and Dewi (2021); Afifah and Ratnawati (2022) stated that labor market considerations positively affect student's career interests. Therefore, the research hypothesis H₇: Labor market considerations positively affect student's interest in working in Islamic entities.

Personality is a potential factor in an individual's behavior in dealing with specific conditions at work (Rahayu, Sudaryono, and Setiawan 2003). This personal factor leads to the belief (behavior belief) that the more opportunities to reflect the personality related to professional work, the more interested the students are in working in Islamic entities. Alhadar (2013) concluded that personality significantly influenced the career choice of the bachelor program of accounting and accounting professional program students. Hence, a public accountant should have expertise and a professional attitude. This aligns with the research conducted by Febriyanti (2019), which revealed that personality positively influenced student's interest in pursuing a career as an accountant. Therefore, the research hypothesis H₈: Personality positively affects student's interest in working in Islamic entities.

Spirituality is a link between a person's religious knowledge, feelings, and actions that will influence his decision-making in choosing a job (Widayati 2017). Spirituality is included in social and environmental factors, which can lead to the belief (normative belief) that the more opportunities to improve spirituality, such as increasing Islamic self-knowledge and the presence of a place to learn Islamic teachings, the more students are interested in working in Islamic entities. Candraning and Muhammad (2017) state that spirituality significantly influences accounting student's interest in working in Islamic financial institutions. Agustini, Idris, and Thanwain (2020) also found that religiosity positively affects student's interest in a career in Islamic financial institutions. This finding is supported by research by Setyawati (2015), which states that the students who study Islamic Finance will not only think about tangible world satisfaction in choosing a job but also grow their spirituality to seek blessings and happiness in the afterlife. This aligns with the research conducted by Yunus, Bambang, and Waskito (2023), who stated that spirituality positively affected student's interest in a career as an



auditor. Therefore, the research hypothesis H_9 : Spirituality positively affects student's interest in working in Islamic entities.

METHODS

This research is quantitative research using primary data. The population of this study is 4,022 accounting students in the even semester of the 2021 academic year from four Islamic Universities in the particular region of Yogyakarta. The research population consisted of 976 accounting students from Universitas Ahmad Dahlan, 99 from Universitas Cokro Aminoto, 1,502 from Universitas Islam Indonesia, and 1,446 from Universitas Muhammadiyah Yogyakarta. The sampling technique used convenience sampling, so 148 students were selected as the research sample. The primary data were collected using a questionnaire distributed via a Google form. The questionnaire measures the variables using a Likert scale from 1 to 4, where strong disagreement (1), disagreement (2), agreement (3), and strong agreement (4). The research variables consist of one dependent variable and nine independent variables. The dependent variable of this study is student interest. The independent variables include intrinsic work values, financial reward, work environment, professional training, professional recognition, social values, labor market considerations, personality, and spirituality. The data analysis technique uses multiple linear regression with the help of SPSS software.

RESULTS AND DISCUSSION

Characteristic of Respondents

The respondents of this study were 148 accounting students of Islamic College Yogyakarta. Most respondents were female, numbering 115 students (77.70%), and the remaining 33 (22.30%) were male. The majority of the respondents were aged between 20-25 years, as many as 105 students (70.95%), 31 students (20.95%) aged less than 20 years and the remaining 12 students (8.11%) aged more than 25 years. Table 1 presents the characteristics of the respondents based on gender and age.

Table 1 Characteristic of Respondents

Characteristic		Frequency	Percentage (%)
Gender	Male	33	22.30
	Female	115	77.70
Age	< 20	31	20.95
	20- 25	105	70.95
	> 25	12	8.11

Source: primary data (processed)

Descriptive Statistics

This descriptive statistics illustrates the respondent's perceptions of the research variables consisting of intrinsic work value (X_1), financial reward (X_2), work environment (X_3), professional training (X_4), professional recognition (X_5), social values (X_6), labor market considerations (X_7), personality (X_8), spirituality



(X₉), and student's interests (Y). The assessment of the research variables was measured by the lowest score of 1 (strongly disagree) and the highest score of 4 (strongly agree). The criteria for respondent's assessment of research variables were made into intervals: 1.00 - 1.75 = Very low; 1.76 - 2.50 = Low; 2.51 - 3.25 = Strong; and 3.26 - 4.00 = Very strong. The descriptive analysis results are presented in Table 2.

Table 2 Descriptive Statistics

Variables	Minimum	Maximum	Mean	Std. Deviation
X ₁	2.25	4.00	3.1284	0.44078
X ₂	1.00	4.00	2.7726	0.65812
X ₃	2.00	4.00	3.6486	0.46092
X ₄	1.00	4.00	2.6441	0.54284
X ₅	1.75	4.00	2.9476	0.49078
X ₆	1.67	4.00	3.0680	0.54159
X ₇	1.50	4.00	2.8953	0.51426
X ₈	1.00	4.00	3.1216	0.54903
X ₉	2.25	4.00	3.4932	0.49397
Y	2.00	4.00	2.9730	0.49067

Source: primary data (processed)

Based on the results presented in Table 2, the 148 accounting students of the Islamic College, on average, had a strong interest in working in Islamic financial entities, as indicated by the value of 2.9730, which fell in the interval criteria of 2.51-3.25. This intense interest in having careers in Islamic entities was due to the ability to improve themselves, the opportunities for promotion, activities, or performance of Islamic entities, and the expectation to build a career in Islamic entity. The responses from 148 students of the accounting study program of the faculty of business and economics, Universitas Islam Indonesia, recorded high ratings in most of the independent variables of this research, namely intrinsic work value, financial reward, professional training, professional recognition, labor market considerations, and personality. The average values of these variables indicated those at the intervals of 2.51 - 3.25. The average values of work environment and spirituality fell into the criteria of very high in the interval of 3.26 - 4.00, each of which was 3.65 and 3.49, respectively.

Validity and Reliability Results

This study used The Pearson correlation test as a data validity test. The validity test was carried out on all of the statements of the research variables. Based on the Pearson correlation test results, all statements of the research variables were deemed valid with a significance value of 0.000. The results of the validity test are presented in the following Table 3. The reliability test was performed using Cronbach's Alpha statistical tests. The results showed that all research variables have Cronbach's Alpha values of more than 0.70, so it could be concluded that all research variables were reliable enough to be used as the basis for further analysis. The reliability test results are presented in the following Table 4.



Table 3 Validity Results

Statement	R-Statistic	Statement	R-Statistic
Y _{1.1}	0.781	X _{5.1}	0.704
Y _{1.2}	0.692	X _{5.2}	0.835
Y _{1.3}	0.781	X _{5.3}	0.819
Y _{1.4}	0.778	X _{5.4}	0.705
X _{1.1}	0.647	X _{6.1}	0.806
X _{1.2}	0.699	X _{6.2}	0.851
X _{1.3}	0.775	X _{6.3}	0.779
X _{1.4}	0.683	X _{7.1}	0.858
X _{2.1}	0.895	X _{7.2}	0.825
X _{2.2}	0.900	X _{7.3}	0.664
X _{2.3}	0.930	X _{7.4}	0.721
X _{3.1}	0.870	X _{8.1}	0.918
X _{3.2}	0.881	X _{8.2}	0.915
X _{3.3}	0.905	X _{9.1}	0.828
X _{3.4}	0.894	X _{9.2}	0.847
X _{4.1}	0.854	X _{9.3}	0.853
X _{4.2}	0.890	X _{9.4}	0.897
X _{4.3}	0.472		

Source: primary data (processed)

Table 4 Reliability Results

Variables	Cronbach's Alpha
Student's Interest (Y)	0.750
Intrinsic Values of Work (X ₁)	0.644
Financial Reward (X ₂)	0.893
Work Environment (X ₃)	0.910
Professional Training (X ₄)	0.602
Professional Recognition (X ₅)	0.766
Social Values (X ₆)	0.721
Labor Market Considerations (X ₇)	0.770
Personality(X ₈)	0.810
Spirituality (X ₉)	0.872

Source: primary data (processed)

Classical Assumption Results

Classic assumption test includes normality test, multicollinearity test, and heteroskedasticity test. The normality test used in this study was the Kolmogorov-Smirnov one-sample test, which showed the value of Asymp. Sig. (2-tailed) of 0.200, this indicates that the data were normally distributed. The multicollinearity test is used to observe if there is a correlation between independent variables in the regression model. The result of the multicollinearity test showed the tolerance values of all independent variables more than 0.1, with VIF values of all independent variables less than 10. Those conclude that there was no multicollinearity between independent variables.

The heteroskedasticity test detects whether the error variance from a regression depends on the values of the independent variables. In other words, it is



to check if the residuals of a regression have changing variance since it is assumed that errors are independent and identically distributed. Heteroscedasticity testing used the Glyser test and showed the Sig value of all independent variables is greater than 5% (0.05), meaning there was no heteroskedasticity in the regression model.

Hypothesis Results

Hypothesis testing in this study used multiple linear regression analysis. Multiple linear regression analysis aims to test the influence of two or more independent variables on one dependent variable and show the relationship's direction between a dependent variable and an independent variable. The results of hypothesis testing using multiple linear regression analysis of this research are presented in Table 5.

Table 5 Hypothesis Results

Hypothesis	Coefficient	T-Statistic	Sig.
H ₁	0.401	-0.056	0.000
H ₂	0.103	4.555	0.042
H ₃	0.037	1.963	0.700
H ₄	0.143	0.386	0.013
H ₅	0.141	2.513	0.105
H ₆	0.063	1.631	0.378
H ₇	0.052	0.884	0.476
H ₈	0.096	0.715	0.149
H ₉	-0.037	1.452	0.660
F-Statistic		20.134	0.000
Adjusted R²			0.539

Source: primary data (processed)

Table 5 shows that of the nine hypotheses tested, three hypotheses are supported by data, and data do not support six hypotheses. The three hypotheses supported by the data are H₁, H₂, and H₄. The other six hypotheses, H₃, H₅, H₆, H₇, H₈ and H₉, are not supported by the data. The coefficient of the intrinsic work value variable (X₁) is 0.401 with a significance of 0.000, which indicates that H₁ is supported. The coefficient of the financial reward variable (X₂) is 0.102 with a significance of 0.052, which indicates that H₂ is supported. The work environment variable coefficient (X₃) is 0.037 with a significance of 0.700, which indicates that H₃ is unsupported. The coefficient of the professional training variable (X₄) is 0.143 with a significance of 0.013, which means that H₄ is supported. The coefficient of the professional recognition variable (X₅) is 0.141 with a significance of 0.105, which means that H₅ is unsupported. The coefficient of the social values variable (X₆) is 0.063 with a significance of 0.378, which means that H₆ is unsupported. The coefficient of the labor market consideration variable (X₇) is 0.052 with a significance of 0.476, which means that H₇ is unsupported. The personality variable coefficient (X₈) is 0.096 with a significance of 0.149, which means that H₈ is unsupported. The spirituality variable coefficient (X₉) is -0.037 with a significance of 0.660, which means that H₉ is unsupported.

An adjusted R² value of 0.539 indicates that 53.9% of the variance of the



dependent variable, which is the student's interest in working in Islamic entities, can be explained by the independent variables consisting of intrinsic work value, financial reward, work environment, professional training, professional recognition, social values, labor market considerations, personality, and spirituality. Meanwhile, the remaining 46.1% of the variation is explained by other variables that are not included in this research model.

Intrinsic Values of Work Influence on Student's Interest

The results showed that the intrinsic value of the work variable proved to have a significant positive effect on student's interest in working in Islamic entities. The result is consistent with research conducted by Rindani, Kennedy, and Anisma (2015); Setyawati (2015); Hasanah (2017); Sila, Sukirman, and Triana (2017), which states that intrinsic work value affects student's interest in a career in Islamic financial services institutions, Islamic banks, and a career as a public accountant. The intrinsic work value is the satisfaction that individuals get during or after work, which is caused by several factors, such as awards, opportunities for promotion, job responsibilities, and intellectual challenges (Sari and Sukanti 2016). The TPB states that one of the background factors is the information factor, including knowledge of Islam. This factor can lead to the belief that the higher the intrinsic work value, the higher the student's interest in working in Islamic entities. The intrinsic work value positively affects students' interest in working in Islamic entities because working in Islamic entities will give them more satisfaction than working in non-Islamic entities. This is because only some human resources still understand Islam, so the students who studied Islamic financial accounting have more significant opportunities to work in Islamic entities. Knowledge and understanding of Islamic accounting can give the students confidence in their abilities, facilitating them in carrying out the work and improving their skills and knowledge in their fields.

Financial Reward Influence on Student's Interest

The results showed that the financial reward variable proved to have a significant positive effect on student's interest in working in Islamic entities. The result follows the research conducted by Sila, Sukirman, and Triana (2017), which states that financial award affects student's interest in a career in Islamic financial services institutions. It is in line with research conducted by Chairunnisa (2014); Febriyanti (2019); Oktaviani, Zoebaedi, and Ani (2020); Afifah and Ratnawati (2022) stated that financial awards positively affects student's career interest. The results of this study also follow the findings of Athifah and Adinugraha (2022), which state that financial rewards have a significant positive effect on the interest of Islamic accounting students to work in Islamic financial institutions. This means that the more excellent the opportunity to get financial rewards by working in an Islamic entity, such as a high starting salary, pension funds, and faster salary increase, the more interested the students in working in Islamic entities. A financial reward is a form of remuneration from company management to the employees for their performance in achieving the company goals (Iswahudin 2015). In the TPB, one of the background factors mentioned is the social-environmental factor, such as the income that will be received. This social and environmental factor can lead to the normative belief that the higher the financial



reward obtained, such as a high starting salary, the presence of pension funds, and faster salary increase, the more interested the students to work in Islamic entities.

Work Environment Influence on Student's Interest

The results showed that work environment variables did not affect student's interest in working in Islamic entities. The result does not follow Sila, Sukirman, and Triana's (2017) research, which states that the work environment affects student's interest in a career in Islamic financial institutions. Work environment is a component of a job that can have an influence, either directly or indirectly, on the performance of workers (Candraning and Muhammad 2017). The TPB state that one background factor of a specific behavior is social environmental factors, including a conducive work environment between work and worship. This social and environmental factor can lead to the normative belief that the better the work environment, such as the opportunity to carry out religious obligations and other Islamic activities to balance the relationship between work and worship, the stronger the student's interest in working in Islamic entities. This study shows that the work environment does not affect student's interest in working in Islamic entities, possibly because the students think the work conditions in Islamic and non-Islamic entities are similar. The work environment in non-Islamic entities also provides opportunities to perform worship as in Islamic entities. The result of this study is in line with the research conducted by Merdekawati and Sulistyawati (2011); Alhadar (2013) Chairunnisa (2014); Senjari, Hasan, and Sofyan (2016) revealed that the work environment does not affect students's career interests.

Professional Training Influence on Student's Interest

The results showed that professional training variables proved to have a significant positive effect on student's interest in working in Islamic entities. This indicates that the students take the more professional training, the more interested the students to work in Islamic entities. The result of this study is corroborated by the research conducted by Alhadar (2013); Rindani, Kennedy, and Anisma (2015); Sila, Sukirman, and Triana (2017); Widayati (2017), which state that professional training affects student's interest in having a career in Islamic financial services institutions and as a public accountant. The result is in line with the findings of Aprilyan (2011), which prove that professional training is one of the factors that are considered when choosing a profession because an individual desires to develop his potential for achievement. One of the background factors TPB mentioned is information factors, such as previous experiences. This can lead to the belief that a student takes the more professional training, the stronger the student's interest in working in Islamic entities. By frequently participating in professional training, students will get a more precise overview of working in Islamic entities and a better understanding of Islamic entities, which will later increase the student's interest in working in Islamic entities.

Professional Recognition Influence on Student's Interest

The results showed that the professional recognition variable did not affect student's interest in working in Islamic entities. This signifies that the professional recognition variable does not affect students' interest in working in Islamic



entities. The result does not follow the research conducted by Sila, Sukirman, and Triana (2017), which states that professional recognition affects student's interest in a career in Islamic financial services institutions. This difference in result is probably because accounting students think that a career in Islamic and non-Islamic financial services institutions has no difference in professional recognition. Working in either Islamic entities or non-Islamic entities provides equal opportunities for self-development, professional recognition for achievements, several ways to career promotion, and requires specific skills. The result of this study is consistent with the research conducted by Alhadar (2013); Rindani, Kennedy, and Anisma (2015); Yulianti, Oktaviano, and Ristanti (2022) which states that professional recognition does not influence student's interest in a career.

Social Values Influence on Student's Interest

The results showed that the variables of social values were not proven to have a significant positive effect on student's interest in working in Islamic entities. This signifies that the social values variable does not affect student's interest in working in Islamic entities. The result does not agree with the research conducted by Sila, Sukirman, and Triana (2017), which finds that social values affect student's interest in a career in Islamic financial services institutions. According to Alhadar (2013), social values are one factor that shows a person's ability to position himself in society. Society's view of a job will influence a person's decision-making process in choosing a job (Alhadar 2013). According to TPB, one of the background factors is social environmental factors, such as other people's views of an action. This social and environmental factor can lead to the normative belief that the higher the social values on a job, such as the opportunities to carry out more social activities, to interact with more people, and to have more prestigious jobs than others, the stronger the student's interest to work in Islamic entities. The variable of social values in this study does not significantly influence a student's interest in choosing a career in an Islamic entity. This is possible because of the student's view on similar opportunities to carry out more social activities and interact with more people in Islamic and non-Islamic entities. This result is supported by the research conducted by Rindani, Kennedy, and Anisma (2015); Senjari, Hasan, and Sofyan (2016), which state that social values do not influence a student's interest in a career as a public accountant.

Labor Market Considerations Influence on Student's Interest

The results showed that the variables of labor market considerations were not proven to have a significant positive effect on student's interest in working in Islamic entities. This indicates that labor market considerations do not affect student's interest in working in Islamic entities. This study's result does not follow Sila, Sukirman, and Triana's (2017) research, which argues that labor market considerations affect student's interest in a career in Islamic financial services institutions. This study cannot prove that labor market considerations influence student's interest in working in Islamic entities. This happens because the job opportunities and the number of job vacancies needed in Islamic entities are similar to those in non-Islamic entities. The result is consistent with the



research conducted by Merdekawati and Sulistyawati (2011); Chairunnisa (2014); Permana and Puspita (2015); Setyawati (2015); Senjari, Hasan, and Sofyan (2016); Dary and Ilyas (2017); Hasanah (2017) which reveals that labor market considerations do not effect on student's interest in working.

Personality Influence on Student's Interest

The results showed that personality variables were not proven to significantly affect student's interest in working in Islamic entities. This shows that the personality variable does not affect students' interest in working in Islamic entities. The result contradicts the research result of Alhadar (2013), which states that personality significantly influences the career choice made by Accounting Bachelor Program and Accounting Professional Program students of Hassanudin University. Personality is one of the potential factors for individual behavior when dealing with specific conditions at work. One of the background factors, as proposed by TPB, is personal factors, including personality traits. This can lead to the behavior belief that the better the student's personality, the stronger his interest in working in Islamic entities. However, the result of this study does not prove that personality affects student's interest in working in Islamic entities. This might happen because the students think that a good personality is not only needed when working professionally in Islamic entities but also when working in non-Islamic entities. The result of this study is in agreement with the research conducted by Merdekawati and Sulistyawati (2011); Setyawati (2015); Sila, Sukirman, and Triana (2017); Oktaviani, Zoebaedi, and Ani (2020) which mentions that personality does not affect student's interest in a career in Islamic financial services institutions, Islamic banks, and as public accountant or private accountant.

Spirituality Influence on Student's Interest

The results showed that the spiritual variables were not proven to significantly affect student's interest in working in Islamic entities. This proves that the spiritual variable does not affect students' interest in working in Islamic entities. The result is inconsistent with the research conducted by Setyawati (2015); Candraning and Muhammad (2017), which argue that spirituality significantly influences students' interest in working in Islamic financial institutions and banking. The results of this study do not follow Kurniawan, Shidik, and Mulyati (2022), which state that the higher the level of student religiosity, the higher the interest of students in a career in Islamic financial institutions. Spirituality is a link between religious knowledge, feelings, and actions in a person, influencing his decision to choose a job (Widayati 2017). According to TPB, one of the background factors is social environmental factors involving religion. This social-environmental factor can lead to the normative belief that the better student's spirituality, the stronger their interest in working in Islamic entities. However, this study does not prove that the level of spirituality affects students' interest in working in Islamic entities. This difference in result is probably due to the assumption that a person's spirituality is essential in working in Islamic or non-Islamic entities. The result is consistent with the research conducted by Hasanah (2017), which states that spirituality does not have a significant effect on student's interest in working in Islamic banks. The results of



this research are also in line with research by Ariska (2020); Suryadi, Yusnelly, and Chika (2021) revealed that religiosity does not affect accounting student's interest in pursuing a career.

CONCLUSIONS

Based on the discussion, intrinsic work values, financial rewards, and professional training positively affect student's interest in working in Islamic entities. Meanwhile, the work environment, professional recognition, social values, job market considerations, personality, and spirituality do not influence student's interest in working in an Islamic entity. Simultaneously, nine research variables influence student's interest in working in Islamic entities. However, the most dominant variable is intrinsic work value in influencing student's interest in working in Islamic entities.

The results of this study contribute to Islamic Entities improving their employee recruitment systems to get more employees with the qualifications expected to increase students' interest in working in Islamic entities. Islamic Universities in the Special Region of Yogyakarta are expected to provide clear information to students about the benefits and opportunities to have careers in Islamic entities. In addition, Islamic Universities in the Special Region of Yogyakarta should also improve the quality of their teaching and carry out more related activities to Islamic entities, such as seminars, internships, and others.

The limitation of this study is that the research sample is the students of the accounting study program of Islamic Universities in the Special Region of Yogyakarta, which is likely to cause the study's results not to be widely generalized. Therefore, it is recommended that future research samples involve the students of various study programs at various Islamic Universities in the special region of Yogyakarta.

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