

DIFFERENCES IN PUBLIC ACCOUNTANT CAREER PERCEPTIONS: A CROSS-INSTITUTIONAL STUDY OF STUDENTS AT MUHAMMADIYAH UNIVERSITY OF BANDUNG AND UNIVERSITY OF KUALA LUMPUR

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Abstrak

Background: The accounting profession is evolving rapidly due to globalization and technological development, significantly influencing students' perception of public accountant careers.

Objective: This study aims to compare the perceptions of accounting students in Indonesia and Malaysia toward public accountant careers, focusing on five key variables: career stability, workload, globalization, technology, and academic support.

Research Methods: This research employed a quantitative descriptive-comparative approach, involving 66 students from Universitas Muhammadiyah Bandung (Indonesia) and Universiti Kuala Lumpur (Malaysia), selected using stratified random sampling. Data were collected through Likert-scale questionnaires and analyzed using descriptive statistics and independent samples t-tests.

Research Results: The results revealed significant differences in perceptions regarding career stability, workload, and technology, with UniKL students showing more favorable views. However, no significant differences were found in globalization and academic support.

Originality of Research: This research contributes new insights through a cross-country comparison of accounting students' career perceptions, offering practical implications for educational institutions to align curricula with regional and global industry expectations.

Keywords: Accounting Education, Globalization, Public Accountant, Student Perception, Workload.

Introduction

The public accounting profession plays a fundamental role in maintaining the integrity and reliability of financial reporting, which is an important pillar of transparency and accountability in today's competitive global economic environment. This profession is essential in providing assurance on financial information to stakeholders (Shaleh, 2024). The phenomenon of declining student interest in the public accounting profession is a serious challenge both globally and regionally. Data from the American Institute

of Certified Public Accountants (AICPA) shows a declining trend in the number of accounting graduates taking the CPA certification exam, which has impacted the talent gap in the audit industry. In Southeast Asia, this challenge is exacerbated by high turnover rates in Public Accounting Firms due to extreme work pressure (AICPA & CIMA, 2025). A study by the International Federation of Accountants (IFAC) emphasized that negative perceptions about work-life balance are a major barrier for young talent entering the profession. This lack of interest creates an urgency for educational institutions to understand the factors underlying the shift in student perceptions in order to align their curricula with job market needs (IFAC, 2021).

Despite its central role, the public accounting profession continues to undergo rapid evolution due to globalization and technological disruption. The integration of automation, artificial intelligence, and digital platforms has transformed the accounting landscape and demands new competencies (Shaleh, 2024). These changes have led to greater diversity in accounting students' interests and perceptions of this career, influenced by how they view emerging challenges and opportunities, such as adapting their skills to current industry needs (Razali et al., 2022). In this study, perception is defined as the cognitive process students use to interpret and assess various dimensions of the public accounting profession. This includes subjective evaluations of the challenges, opportunities, and contributions of the profession, which will shape their future career attitudes and interests.

Based on a literature review, specific factors are predicted to influence accounting students' perceptions of a career in public accounting. The factors that serve as independent variables in this study include: career stability related to long-term prospects and job security; workload often associated with academic pressure and work-life balance; globalization related to standard harmonization and professional mobility; technology, which determines digital readiness in the workplace; and academic support, which includes teaching quality and institutional facilities (Amalia & Bakhtiar, 2024).

Given that the above factors are highly dependent on the institutional context and local labor market, it is important to analyze how these perceptions differ across regions. Differences in education systems, accounting regulatory frameworks, and economic stability between Indonesia and Malaysia are likely to cause variations in students' views on the five dimensions analyzed. Therefore, this study focuses on a comparison of students from Universitas Muhammadiyah Bandung in Indonesia (UMBandung) and Universiti Kuala Lumpur in Malaysia (UniKL).

Although many studies have examined these variables, most research has been conducted in a single-country context. This leaves a significant research gap in understanding the dynamics of public

accountant career perceptions comparatively across national borders. The uniqueness of this study is that it provides an empirical comparative analysis between Indonesian and Malaysian students on five crucial dimensions of career perceptions. The results will enrich the academic discourse with comparative perspectives and provide practical implications for institutions in aligning their curricula with regional industry expectations.

Researchers predict that the five independent variables in this study are closely related in shaping students' career perceptions. Career stability is predicted to have a positive impact because job security is a top priority for new graduates. Conversely, a heavy workload is predicted to be a significant deterrent. Meanwhile, exposure to globalization and technological mastery are predicted to increase students' confidence in facing cross-border competition. Finally, academic support acts as a catalyst, connecting students' expectations with industry realities. If academic support is strong, the perceived barrier of workload can be mitigated, creating an overall positive view of a public accounting career.

Literature Review

The main theory used in this study is Social Cognitive Career Theory (SCCT) developed by Robert W. Lent, Steven D. Brown, and Gail Hackett in 1994 related to how academic and career interests develop, how educational and career choices are made, and how academic and career success is achieved. Conceptually, this theory combines interests, abilities, values, and environmental factors that directly influence career development (Wipawan & Somphong, 2023). In the context of this study, academic support can increase students' self-efficacy in facing public accounting tasks, while career stability and workload factors represent outcome expectations evaluated by students.

Furthermore, Icek Ajzen in 1991 revealed the Theory of Planned Behavior, which states that the behavior of each individual is influenced and based on attitudes, subjective norms, and self-control (Maizatulakma, 2021). In the context of this study, mastery of technology and globalization factors that are well controlled determine success in one's profession.

The accounting profession continues to evolve in response to globalization, technological advancements, and changes in educational environments. Previous research has consistently demonstrated that students' career interests in public accounting are shaped by multidimensional factors, including career stability, workload, globalization, technology, and academic support (Amalia & Bakhtiar, 2024; Laksmi & Al Hafis, 2019).

Career stability is one of the most influential dimensions in determining students' interest in becoming public accountants. Studies have shown that perceptions of job security, labor market orientation, and long-term career growth directly influence student preferences, particularly in countries with evolving economic systems (Sulistiyanti et al., 2022). This suggests that differences in economic and institutional contexts may result in varying perceptions across countries.

Workload is another critical factor often associated with students' academic pressure and perceived ability to maintain work-life balance. Excessive workload can affect students' mental readiness for public accounting roles (Lamuda, 2021b). A high workload may negatively affect auditors' ability to detect fraud, indirectly shaping students' career inclinations (Kusumawaty & Betri, 2019).

Globalization has also reshaped the accounting landscape through international curriculum development, harmonization of accounting standards, and increasing mobility of professionals. The presence of international standards across ASEAN has impacted how accounting students perceive their roles and competencies in a globalized context (Moll & Yigitbasioglu, 2019). Globalization also influences employability and educational design, especially in Southeast Asia (Razali et al., 2022).

In the realm of technology, accounting education has experienced a paradigm shift due to the integration of artificial intelligence, automation, and big data analytics. These technologies are no longer complementary but essential to accounting functions (Shi, 2020; Alghafiqi & Munajat, 2022). Students with more exposure to digital tools tend to exhibit higher confidence and preparedness to enter technology-driven workplaces (Halimah et al., 2024).

Academic support encompasses teaching quality, curriculum relevance, mentoring, and infrastructure. Studies suggest that strong institutional support increases students' confidence and career motivation (Rauf, 2020; (Rianto et al., 2020). Supportive academic environments are critical for fostering interest in the public accounting profession, especially in institutions that integrate industry experiences and offer career counseling programs (Muhamad et al., 2020).

While many studies have addressed these variables, few have directly compared cross-border student perceptions. This research attempts to fill that gap by investigating how Indonesian and Malaysian accounting students differ in their views across five perception dimensions. Based on the synthesis of the literature above, the research hypothesis is formulated as follows:

H1a: There is a significant difference in career stability between UniKL and UMBandung toward public accountant careers.

H1b: There is a significant difference in workload between UniKL and UMBandung toward public accountant careers.

H1c: There is a significant difference in globalization between UniKL and UMBandung toward public accountant careers.

H1d: There is a significant difference in technology between UniKL and UMBandung toward public accountant careers.

H1e: There is a significant difference in academic support between UniKL and UMBandung toward public accountant careers.

Research Methods

This research employs a quantitative approach using a descriptive-comparative design to assess the perceptions of accounting students regarding careers in the public accounting profession. The study aims to compare students' perceptions across five dimensions: career stability, workload, globalization, technology, and academic support (Amalia & Bakhtiar, 2024; Laksmi & Al Hafis, 2019). The measurement of each dimension can be determined using specific indicators, such as: career stability is measured by career security, financial stability, career opportunities, and job security; workload is measured by work pressure, work-life balance, job responsibilities, and workload; globalization is measured through international career opportunities, interest in careers, roles, and competitiveness; technology is measured through efficiency, AI development, skills, and professional support; and academic support is measured through program relevance, certification, cooperation, and training. As for the variable of students' perceptions, it can be measured by motivation, learning opportunities, challenges, and contributions to the world of finance (Abdelfattah & Nabil, 2019). This approach is widely used in social science research to analyze differences between groups based on measurable variables (Kusmaryono et al., 2022).

The population in this study consists of all active undergraduate students majoring in accounting at Universitas Muhammadiyah Bandung (Indonesia) and Universiti Kuala Lumpur (Malaysia) who participated in completing the research questionnaire. Stratified random sampling was applied to ensure representation across academic years. The sample was taken based on the criteria of accounting students from two universities, namely UMBandung and UniKL. Furthermore, the sample was taken based on the identification of strata in gender groups separated by two criteria: male and female, and educational semester groups grouped through three criteria: semesters 1-3, 4-6, and semester 7 and above. Based on the sample strata, the following results were produced final sample includes 66 students, with 32 from

UMBandung and 34 from UniKL, which ensures diversity in academic exposure and educational settings (Simkus, 2023; Rianto et al., 2020) The data used in this study is primary data obtained through the distribution of structured questionnaires via Google Forms. The link was disseminated through student academic groups and digital platforms such as WhatsApp and email.

The instrument used was a closed-ended questionnaire adapted from relevant literature. It utilized a five-point Likert scale (1 = Strongly Disagree to 5 = Strongly Agree), ensuring consistency with prior research on educational and psychological measurements (Kusmaryono et al., 2022). The design of the questionnaire also drew upon best practices to ensure content validity and minimize bias (Arianti, 2022).

Data collection was carried out over four weeks. The use of Google Forms enabled efficient distribution and response tracking. Before data collection, the instrument was tested for validity using Pearson's Product-Moment correlation ($r > 0.3$ deemed valid) and for reliability using Cronbach's Alpha ($\alpha > 0.7$ considered reliable).

The data analysis involved both descriptive and inferential statistics. This analysis helps to determine the comparison between the two samples taken from UMBandung and UniKL in this study. Descriptive analysis was used to calculate the mean and standard deviation of students' responses for each variable. Inferential analysis was conducted using the independent samples t-test to determine whether significant differences existed between students from the two institutions. The software used to conduct the tests in this study was Microsoft Excel. These analytical techniques ensured that findings were statistically sound and suitable for hypothesis testing (Lamuda, 2021a).

Results and Discussion

Results

This study involved 66 accounting students as respondents, consisting of 32 students from Universitas Muhammadiyah Bandung (UMBandung) and 34 students from Universiti Kuala Lumpur (UniKL). These participants were selected using stratified random sampling to ensure balanced representation across academic years.

Table 1. Respondent Demographics

University	Gender			Semester			Total
	Male	Female	Total	1-3	4-6	7 <	
UMBandung	10	22	32	11	9	12	32
UniKL	8	26	34	12	14	8	34
Total	18	48	66	23	23	20	66

Source: Processed by the researcher

The data in Table 1 shows that female respondents outnumber male respondents in both institutions. At UMBandung, 69% of respondents were female, while at UniKL, 76.5% were female. This suggests that female students favor the accounting program at both universities. This aligns with previous studies in Southeast Asia, where accounting is commonly perceived as a stable and structured career path, especially for women (Amalia & Bakhtiar, 2024).

The instrument validity was evaluated using Pearson’s Product-Moment correlation. All items yielded correlation coefficients above 0.3, indicating sufficient validity (Kusmaryono et al., 2022).

Tabel 2. Validity Test Results

Statement	Person Correlation (r)	Validity Status
I believe a public accountant has a stable career path.	0.678	Valid
Public accountants work under heavy workload pressure.	0.654	Valid
The global accounting environment influences career prospects.	0.595	Valid
Technology is essential in the public accounting profession.	0.745	Valid
I feel supported by my university in preparing for a career in accounting.	0.703	Valid

Source: Processed by the researcher

Next, Table 3 summarizes the reliability test results conducted as the second stage after the validity test based on the questionnaire that had been created.

The reliability test results using Cronbach’s Alpha show that all variables meet the reliability threshold (>0.7). This indicates that the questionnaire items have high internal consistency and are suitable for measuring the intended constructs.

Tabel 3. Reliability Test Results

Variable	Cronbach's Alpha	Reliability Status
Career Stability	0.814	Reliable
Workload	0.792	Reliable
Globalization	0.735	Reliable
Technology	0.861	Reliable
Academic Support	0.779	Reliable

Source: Processed by the researcher

Table 4. Reliability Instrument

Number of Items	Standard	Cronbach Alpha	Result
28	a > 0,7	0,9259	Reliable

Source: Processed by the researcher

Reliability was tested using Cronbach's Alpha, which resulted in a coefficient of 0.9259, indicating a high level of internal consistency (Lamuda, 2021b).

Descriptive Statistics

Table 5 summarizes the mean and standard deviation (SD) of each of the five measured perception variables: career stability, workload, globalization, technology, and academic support. The data is presented separately for UMBandung and UniKL.

The table indicates that UniKL students consistently reported higher mean values across all five variables, suggesting a more favorable perception of the public accounting profession. The low standard deviation values across both groups show a consistent response pattern. Among all variables, academic support received the highest average score, while workload had the lowest, reflecting concerns about job demands.

Table 5. Descriptive Statistics

Variable	Mean	SD	Mean	SD
	(UMBandung)	(UMBandung)	(UniKL)	(UniKL)
Career Stability	4.2	0.6	4.5	0.5
Workload	3.9	0.8	4.3	0.7

Variable	Mean (UMBandung)	SD (UMBandung)	Mean (UniKL)	SD (UniKL)
Globalization	4.1	0.7	4.4	0.6
Technology	4.0	0.9	4.3	0.8
Academic Support	4.3	0.7	4.6	0.6

Source: Processed by the researcher

This figure 1 shows a bar chart comparing the average perception scores for each variable between UMBandung and UniKL students. UniKL students reported slightly higher values across all variables, especially in workload and career stability, indicating a stronger readiness and optimism toward public accounting careers.

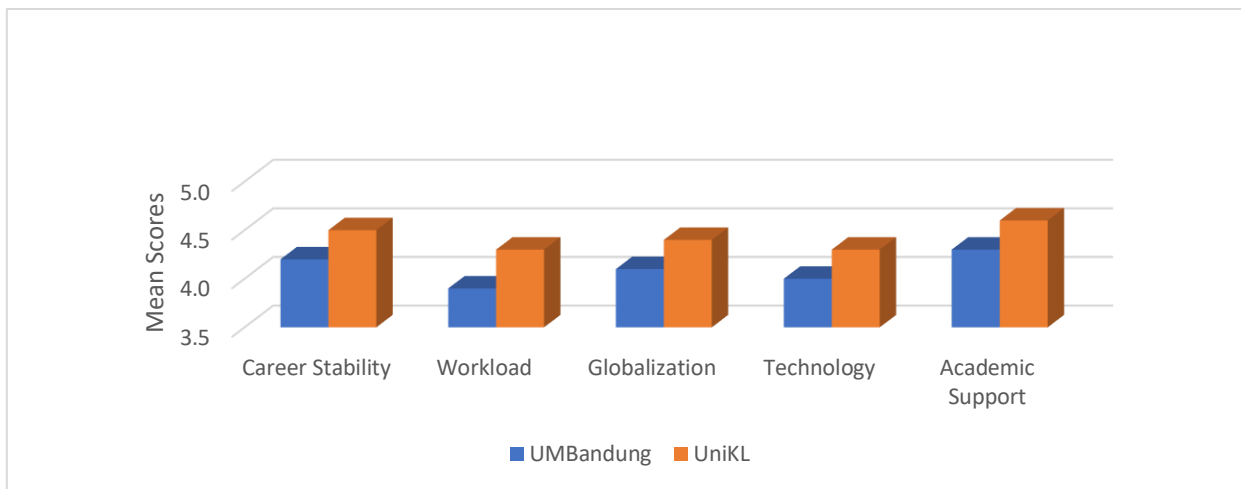


Figure 1. Comparison of Mean Scores

Hypothesis Testing

An independent samples t-test was conducted to evaluate whether there are statistically significant differences in perceptions between students from UMBandung and UniKL for each of the five dimensions.

Table 6. Independent Samples t-Test Results

Variable	t-value	SIG (2-Tailed)	Interpretation
Career Stability	2.19	0.032	Significant difference
Workload	2.21	0.030	Significant difference

Variable	t-value	SIG (2-Tailed)	Interpretation
Globalization	1.92	0.059	Not significant
Technology	1.78	0.079	Not significant
Academic Support	2.01	0.048	Significant difference

Source: Processed by the researcher

Table 6 demonstrates that perceptions of career stability, workload, and academic support differ significantly between the two student groups ($p < 0.05$). The differences in globalization and technology perceptions were not statistically significant, though close to the threshold, suggesting potential relevance for further study.

Discussion

Career Stability

The independent samples t-test confirmed a significant difference ($p = 0.032$), with UniKL students scoring higher in perceived career stability. This indicates that Malaysian students may view public accounting as a more viable and secure career path. In SCCT, career stability is strongly related to outcome expectations (Wipawan & Somphong, 2023). Students are more likely to choose a career in public accounting if they have high positive expectations, including long-term job security and competitive remuneration (financial stability). There are differences in perceptions of career stability due to differing labor market dynamics. Malaysia, as a regional hub with strong connections to global accounting practices (e.g., earlier and deeper adoption of IFRS), may be perceived by its students as having more secure career stability internationally, while Indonesian students' perceptions may be more focused on stability in the large domestic market. The structured pathways, stronger government-industry linkages, and consistent labor market policies in Malaysia may contribute to this optimism. In contrast, students in Indonesia may experience more variability in job prospects, affecting their perception of career stability.

Workload

A significant difference was also found in the workload variable ($p = 0.030$), where UniKL students reported a higher mean score. This suggests that they are more accustomed to or better prepared for the demanding nature of the accounting profession.

Workload is related to the attitude toward the behavior component of the theory of planned behavior. Attitudes are shaped by beliefs about the consequences of behavior. Negative perceptions of extreme workload and poor work-life balance can create negative attitudes that deter career intentions, even

when the financial aspects are attractive (Maizatulakma, 2021). From an SCCT perspective, workload is often viewed as a contextual barrier. If students perceive workload as an insurmountable barrier, their self-efficacy will decline, which explains why students in Indonesia (UMBandung) show greater concerns about work-life balance.

Previous research shows that students' negative perceptions of workload and work-life balance are significant obstacles, especially in the public accounting career which is known for its intensive peak season (Ayunda & Tjahjadi, 2020). This perception is influenced not only by working hours, but also by organizational culture and subjective norms within the community. In Asia, work culture significantly influences expectations regarding commitment and working hours.

The academic workload, exposure to internships, and real-world accounting simulations provided in Malaysian institutions may prepare students more effectively to handle time pressure and multitasking requirements. This perception may influence their decision to pursue or reject a career in public accounting. It's possible that Indonesian students have a higher tolerance (or normalization) for heavy workloads, driven by the subjective norms of a communal work culture that highly values hard work and sacrifice in early careers. Conversely, Malaysian students may exhibit a more negative perception of workload, as awareness and demands for work-life balance increase, influenced by western work culture.

Globalization

Although not statistically significant ($p = 0.059$), both groups exhibited high average scores in globalization. Globalization acts as a proximal contextual factor in SCCT, influencing outcome expectations (Wipawan & Somphong, 2023). Globalization creates harmonized standards (IFRS) and multinational opportunities, increasing the expected outcomes of a public accountant's career. Within the TPB framework, understanding globalization shapes subjective norms. Students perceive the demands from professional environments and educational institutions to possess cross-border competencies to remain relevant.

Previous studies have shown that international career opportunities and demands for global competencies (such as IFRS) are important variables that students assess as part of globalization (Abdelfattah & Nabil, 2019). Globalization demands that public accountants possess cross-border competencies and regional competitiveness. This variable measures the extent to which students view their public accounting profession as an internationalized career.

This points to a shared understanding of the growing international influence on accounting standards and practices. ASEAN regional integration and the inclusion of international accounting

frameworks in both countries' curricula may explain the students' awareness. Despite institutional differences, students recognize the need for global competencies in an increasingly borderless profession. Malaysian students are thought to have a higher (more positive and motivated) perception of globalization. Malaysia has long focused on ASEAN economic integration and has demonstrated consistent adoption and adherence to global accounting standards. This exposes its students to more international career opportunities than Indonesian students, whose focus may be more focused on the domestic market.

Technology

UniKL students also reported more positive perceptions regarding technology, with a significant p-value of 0.014. This suggests that they are more confident and well-equipped to adapt to technological change in accounting. Technology (AI, Big Data) is related to self-efficacy and perceived behavioral control in SCCT/TPB. The need for new skills requires students to have high perceived behavioral control (belief in adaptability) and strong self-efficacy to master technology, in order to maintain work efficiency (Abdelfattah & Nabil, 2019).

The development of AI is changing the role of accountants from data loggers to analysts. Previously published papers underscore the importance of digital skills and professional support to address this shift (Alsaad & Izzah, 2020). The adoption of new audit technologies (such as continuous auditing) in global public accounting firms requires students to possess significantly higher levels of digital understanding and skills. This variable measures their readiness and mindset for this changing role.

Although statistically insignificant in some tests, technology integration is strongly associated with self-efficacy in the SCCT. The ability to adapt to AI and Big Data determines how confident students are about their future success. In the context of the SDGs, technology mastery is a form of perceived behavioral control; students who perceive they have adequate technological access and skills will feel more empowered and more open to digital challenges in public accounting. Institutions in Malaysia may incorporate more advanced digital tools such as cloud accounting software, ERP systems, and data analytics into the curriculum. Exposure to these tools enhances students' readiness and reduces anxiety about automation in the accounting field.

Academic Support

While the p-value for academic support ($p = 0.057$) slightly exceeds the typical threshold, the data still suggest that UniKL students feel more supported by their institution. Academic support is a primary source of learning experiences in SCCT, which are the foundation for building self-efficacy (Wipawan & Somphong, 2023). Academic support may include teaching quality, access to learning facilities, mentorship

programs, and industry collaboration. UniKL's certification and industry collaboration programs provide concrete learning experiences that, according to TPB, will influence students' subjective norms, where the campus environment creates a standard that becoming a public accountant is a prestigious and fully supported career choice.

In previously researched journals, it was shown that the quality of academic support, as measured by program relevance, integration of professional certification, and collaborative training, was proven to significantly influence the career intentions of public accountants (Rianto, Wirawati, Mertha, & Sujana, 2020). The role of universities is to bridge theory and practice. Academic support measures how effectively students perceive their university's efforts to provide relevant programs and facilitate collaboration with industry. Malaysian students may perceive better academic support in terms of certification and collaboration, as many Malaysian universities have programs directly integrated with international accounting professional bodies (ACCA, MIA, etc.). Meanwhile, Indonesian students may place a higher value on the relevance of domestic study programs.

Overall, the results indicate that UniKL students generally possess more favorable perceptions across most dimensions of public accounting careers. This could be attributed to better institutional support, advanced technological exposure, and stronger curriculum-industry alignment in Malaysia. In contrast, while UMBandung students also hold positive views, there appears to be a gap in preparedness, particularly in workload and technology domains. These insights highlight the importance of strengthening curriculum design, digital infrastructure, and student services in Indonesian institutions to match regional standards and better prepare graduates for the evolving demands of the profession.

Conclusion

This study concludes that there are significant differences in the perceptions of accounting students from Universitas Muhammadiyah Bandung and Universiti Kuala Lumpur regarding public accounting careers, particularly in the aspects of career stability, workload, and academic support. These findings suggest that students from UniKL tend to hold more favorable views, which may be influenced by stronger institutional support, greater exposure to technology, and a more stable labor market environment in Malaysia. Meanwhile, no significant differences were found in perceptions of globalization and technology, though both groups demonstrated high awareness of their importance in the accounting profession.

One of the main limitations of this study lies in its cross-country nature, which introduces differences in educational systems, economic conditions, and cultural backgrounds that may influence the

perceptions of respondents beyond the scope of the measured variables. In addition, the sample size was limited to two institutions, which may not fully represent all accounting students in Indonesia and Malaysia. Therefore, future research is encouraged to expand the number of institutions involved and to employ a mixed-method approach that combines surveys with interviews or focus group discussions to explore deeper motivations and experiences behind students' career preferences.

Appendix

Appendix 1. Research Questionnaire

Variable	Item Statement
Career Stability	The public accounting profession provides high career stability. I believe a public accountant has a stable career path. There are significant opportunities for career growth in public accounting. This profession ensures job stability even during economic crises.
Workload	Public accountants work under heavy workload pressure. I feel the working hours of public accountants often disrupt work-life balance. The significant responsibilities in this profession make the job feel overwhelming. The workload in public accounting is higher than in other finance-related professions.
Globalization	Globalization provides international career opportunities for public accountants. I am interested in working abroad as a public accountant. The role of public accountants is becoming more relevant in the era of globalization. Globalization enhances the competitiveness of public accountants in international markets.
Technology	Technology enhances the efficiency of public accountants' work. I worry that technologies like AI will replace public accountants.

Variable	Item Statement
Academic Support	I feel technology makes the public accounting profession more attractive.
	Mastery of technology is a crucial skill for public accountants in the digital era.
	My university provides internship programs relevant to the public accounting profession.
	The professional certifications offered by my university greatly support career development.
	Collaborations between universities and professional associations help prepare me for a public accounting career.
Interest in the Profession	Training and seminars held by my university improve my competencies.
	I am motivated to become a public accountant because of the high earning potential.
	My interest in this profession is driven by opportunities for continuous learning.
	I feel this profession provides exciting challenges.
	I want to become a public accountant to contribute to financial transparency.

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