



The Role of Extrinsic Motivation as a Mediator between Job Market Considerations and Financial Rewards for Student Career Selection

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ABSTRACT

This study aims to determine the effect of labor market considerations and financial rewards on career selection by mediating extrinsic motivation. This study uses primary data with an affordable population of 136 Economics Education students with a concentration in Accounting at Jakarta State University in 2018-2020. The sample selection was carried out using a proportional random sampling technique which resulted in 101 Economics Education students with a concentration in Accounting at Jakarta State University. The data collection technique used was a questionnaire. The collected data will be analyzed using Microsoft Excel and IBM SPSS Statistics 26 software. Data analysis techniques performed include multiple regression analysis, path analysis, and sobel test. The results of this study indicate that there is a positive and significant influence on labor market considerations and financial rewards on career selection mediated by extrinsic motivation.

Keywords: Labor Market Considerations, Financial Rewards, Extrinsic Motivation, Career Selection

INTRODUCTION

Career choice is a factor that influences an individual's interest in pursuing a field of knowledge. Likewise, the field of accounting provides several alternative career choices for graduates (Suindari & Sari, 2018). Many people think of becoming a teacher, some think of becoming a doctor, pilot, or other positions. Some others have no goals at all or leave it to fate and stand idly by leaving future decisions to circumstances.

Towards graduation, final semester students certainly already have a plan regarding the steps to be taken after receiving a graduation certificate. Currently, developments in the world of work and business in Indonesia are growing quite rapidly. These developments indirectly form diverse employment opportunities and require people to compete with each other, especially in terms of getting a labor. In this case one of the work force is an economics graduate and an education graduate studying the field of accounting studies.

Based on a press release made by the Indonesian Accountants Association at APAFEST 2020, the world is currently undergoing drastic changes due to the development of digital technology and the Covid-19 pandemic, so a professional accountant is needed to help stabilize and improve the governance of registered companies. in SOEs and their performance which has decreased due to the Covid-19 pandemic. Students who after graduation will choose a career as an accountant must be able to revive the economy in the future (Indonesian Association of Accountants, 2020).

Defining and choosing a career is very important in life's journey. Therefore, in choosing a career to pursue, accounting graduate students have various considerations. Accounting graduate students certainly already have career plans that they will pursue after obtaining a Bachelor's degree (S1) (Anggraini, 2020).

With so many career fields in accounting, it certainly requires careful consideration and planning in determining career choices. Because the intention to choose one's own career is the initial stage for the formation of one's career. Therefore, the decision to choose a career will definitely affect future success. The decision to choose a career is based on thoughts, understanding, and expectations about that career.

Factors that can affect student interest in choosing a career include considerations of the labor market and financial rewards (Pangestiningrum & Taman, 2018). This statement is supported by one study which revealed that in choosing a career, of course students will be influenced by several factors such as financial rewards, professional training, professional recognition, social values, work environment, considerations of the labor market and personality (Sulistiyani & Fachriyah, 2018).

According to World Bank data in 2014, Indonesia ranks first as the largest producer of accounting graduates with a total of 35,000 of the total ASEAN countries with an annual average of 79,330 accounting graduates. This number shows that Indonesia has a considerable opportunity to become the country with the strongest accounting profession in the region. However, of this number, only around 24,000 people are registered as Professional Accountants under the auspices of the Indonesian Institute of Accountants (IAI) professional organization (Lesmana & Kustiana, 2020) .

In addition, the business world continues to develop towards the industrial era 4.0, challenges in various aspects are even greater and more competitive. The accounting profession is not free from this issue. The accounting profession has no small role in improving the quality of financial information and transparency in order to realize a national economy that has global standards. The intervention of the accounting profession has entered almost all processes of accumulation and distribution of economic resources. Therefore, the role of the accounting profession is very important in facing this challenge (Utama & Ardana, 2022) .

Students as figures who have never worked and are about to enter the world of work tend to choose labors that have great labor opportunities. Students tend to have many considerations in choosing a career, because it will determine success and comfort in their work. Therefore, professions that are able to provide clear, easy career paths and high labor opportunities will tend to be chosen by most students.

This study aims to identify the factors of labor market considerations and financial rewards by mediating extrinsic motivation on career selection. Based on research conducted by Lesmana & Kustiana (2020) , it shows that financial rewards, social values and market considerations partially influence the interest of accounting students in choosing a career as a public accountant. This is supported by the results of research conducted by May, Desi and Dita (2022) , financial rewards, labor market considerations, family environment and work flexibility affect interest in becoming a public accountant. In addition, research conducted by Rina Ani, Ika Swasti and Restyandra (2020) also shows that financial rewards, professional training, professional recognition, and labor market considerations have a significant positive effect on choosing a public accountant career. The three results of this study, in line with the results of research conducted by Sarah Anggraini (2020) , show that financial rewards, labor market considerations, family environment and gender roles have a positive and significant effect on motivation for choosing a career as an accountant.

Extrinsic motivation is related to *behavioral beliefs*. *Behavioral beliefs* are related to beliefs about the possibility of behavior (Ajzen, 2005) . When a person gets motivation from the people around him, it will increase his confidence in being able to do accounting work so that he will have the intention of choosing an accountant as his future career. Research conducted by Mahayani et al. (2017), Ng et al. (2017), Sundari & Sukanti (2016) show that extrinsic motivation influences the choice of an accounting career. However, extrinsic motivation does not appear continuously but requires other variables that affect extrinsic motivation.

Meanwhile, according to research conducted by Janiman & Asep Basuki (2020) , financial/salary awards, professional training, professional recognition, social values, labor market considerations and personality do not affect the interest of accounting students to become public accountants. This is in line with the results of research conducted by Nana and Anim (2019) , financial rewards and labor market considerations do not significantly influence the choice of a public accountant's career.

Based on some of the research findings described above, there are differences in the results of the research on the variables of labor market considerations and financial rewards for career selection. So, in this study include extrinsic motivation variables which are thought to influence the career selection process. This study used respondents from S1 Economics Education concentrating on Accounting at Jakarta State University 2018-2020. From the results of this research, it is hoped that it can provide benefits to tertiary institutions of the Bachelor of Economics Education study program with a concentration in accounting in order to improve the quality of teaching so that graduates of accounting students can become intellectual workers and are ready to use according to market needs.

LITERATURE REVIEWS

Theory of Planned Behavior (TPB)

Theory of Planned Behavior (TPB) was coined by Icek Ajzen in 1985 through his work entitled *From Intention to Action: A Theory of Planned Behavior*. TPB is a theory that can be used to explain someone's behavior that requires planning (Ajzen, 2005) . Career selection is a behavior that requires careful planning because it will affect career success in the future. This theory states that a person's behavior is the result of a rational process that is directed at a certain goal and follows sequences of thinking. The choices of behaviors actions or considered, the

consequences, and the results of each behavior are evaluated and, in the end, a decision is made whether to act or not.

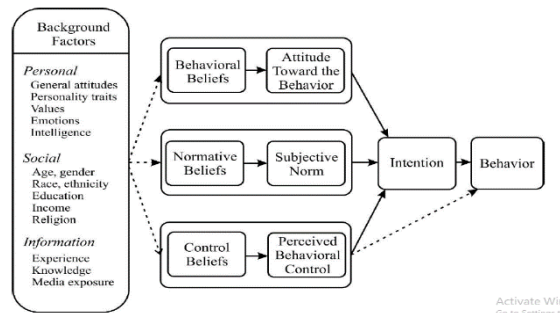


Figure 1. Theory of Planned Behavior According to Icek Ajzen in 2005

Source: *Attitudes, Personality and Behavior* (Ajzen, 2005)

Labor market considerations are related to *normative beliefs*. Some of the factors that influence labor market considerations are labor security and employer relations in labor unions. For example, some accounting students choose to work as accountant educators because many of their relatives and friends think that this profession is linear with the study programs studied and a large labor market. Financial rewards are related to *control beliefs*. A labor that can promise basic compensation, incentives and benefits will be increasingly considered for selection by most students. Extrinsic motivation is related to *behavioral beliefs*. *Behavioral beliefs* are related to beliefs about the possibility of behavior. When a person gets motivation from the people around him, it will increase his confidence in being able to do work in the career selection process.

Social Cognitive Career Theory (SCCT)

Social Cognitive Career Theory (SCCT) is a career theory developed by Robert W. Lent, Steven D. Brown and Gail Hackett in 1994 (Zola et al., 2022) . SCCT is a development of Social Cognitive Theory by Albert Bandura which emphasizes the interaction between self-thought and social processes in guiding student behavior. SCCT complements the conceptual relationship perspective with other theories regarding career development.

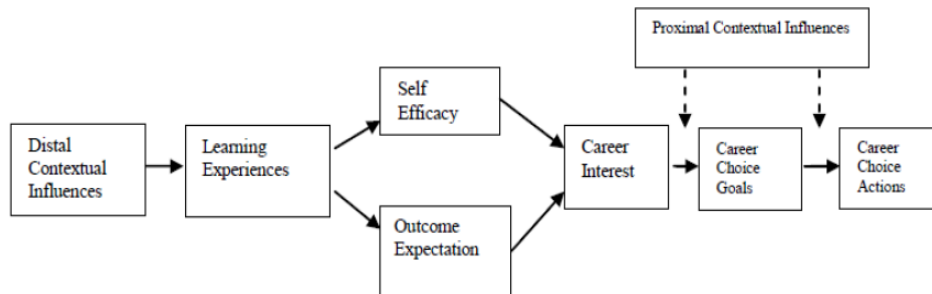


Figure 2. Social Cognitive Career Theory Model According to Lent, Brown & Hackett 2002

Source: *Social Cognitive Career Theory* (Lent et al., 2002)

SCCT explores how career and academic interests mature, how individuals make career choices, and how those choices are turned into action (Lent et al., 2002) . Based on the model image above, SCCT suggests that career choices are influenced by goals (*choice goals*) which are often formed from self-*efficacy*, outcome expectations, and *interests*.

The model developed in the SCCT is considered to have offered a comprehensive framework for understanding the development of career interests, career choices, and performance. Labor market considerations are factors of self-*efficacy* that arise from responses to obstacles and difficulties in choosing a career. Financial reward is a factor of expected results to obtain basic compensation, incentives and benefits. The interaction between labor market considerations and the rewards of those outcomes will lead to the formation of useful goals and intentions for choosing a career.

Maslow's Theory of Motivation

This theory was introduced by Abraham Harold Maslow in 1943 through his paper entitled *A Theory of Human Motivation* (Maslow & Green, 2000) . Maslow (2000) defines motivation as a concept to satisfy various needs. Based on these various needs, Maslow compiled the Theory of Motivation. Maslow views that variations

in human needs are arranged in a hierarchical or tiered form. Maslow in theory argues that each level of need can be fulfilled only if the previous level has been relatively satisfied (Maslow & Green, 2000) . This means that humans will naturally try to meet their basic needs first, before trying to meet higher needs.

Maslow (2000) states that individuals eventually realize that their needs serve as the main motivation for studying science, working, or remaining in position. Motivation is not only influenced by one thing, but motivation arises because of various combinations of varying needs. Maslow (2000) in his theory states that the hierarchy of human needs is as follows.

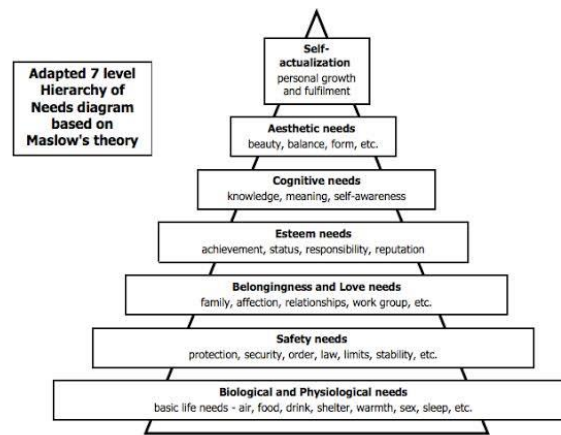


Figure 3. Hierarchy of Human Needs According to Abraham Maslow in 2000

Source: A Theory of Human Motivation (Maslow & Green, 2000)

Labor Market Considerations

According to Siti and Norsain (2022) , labor market considerations are one of the things that a person considers when choosing a labor, because each labor has different opportunities. According to Malik (2022) , the labor market is the interaction between demand and supply of labor or all activities of actors that bring labor seekers together with companies that provide labor vacancies. According to Lutfiyah, et al (2019), labor market considerations include labor security and labor availability or the ease of accessing labor vacancies. The sense of security at work is a factor that makes the chosen career last a long time.

Based on the opinions of the experts above, it can be concluded that labor market considerations are considerations made by labor seekers before engaging in productive transactions with employers or producers seeking labor.

According to Wheeler, K (1983) there are four aspects in the consideration of the labor market, including: First, the availability of labors. Short-term factors such as the supply of work in the accounting field are considered better than other businesses for students majoring in business, psychology and education. Two, labor security. Labor security is a factor in which the chosen career can last a long time. Three, career flexibility. The existence of more flexible career choices can help employees not to be in a static situation. Fourth, promotion opportunities. Promotion is a process of moving the career path to a higher direction and is followed by an increase in responsibility and reward/salary. According to May Neni, et al (2022) , indicators that can measure labor market considerations are as follows: labor security, how much employment is available, the flexibility of a labor related to work patterns, and the opportunity to get a labor promotion. According to Nana and Anim (2019) , indicators that can measure labor market considerations are as follows: labor security is more secure, the labors offered are better known, and labors are easy to get and obtain.

Based on the opinions of the experts above, it can be concluded that indicators that influence market considerations are labor availability, labor security, and promotion opportunities.

Financial Rewards

According to Rahayu & Asmara Putra (2019) , financial rewards are awards in the form of currency values given in return for services, effort, effort and benefits that have been issued by someone who works for an organization or company. According to May Neni, et al (2022) , financial rewards are a contradiction in terms of work which is fundamentally believed for most companies to be the main attraction for providing satisfaction to their employees. According to Marwansyah (2012), financial rewards are direct or indirect awards or rewards, which are fair and acceptable to employees, as a reward for their contributions/services to achieving organizational goals.

Based on the opinions of the experts above, it can be concluded that financial rewards are income for services provided by employees to companies in the form of money, both direct and indirect goods.

According to Stole in (Taftazani & Prastiwi, 2020) , what is categorized in financial or salary awards are financial awards or initial salary, pension funds, and the potential for increasing financial rewards or salary. According to Hermino (2013) explains indicators in financial rewards are direct financial payments in the form of salaries, wages, incentives, commissions and bonuses as well as indirect payments in the form of financial benefits such as insurance and vacation money paid by the company. The opinion put forward by Susanto (2017) that indicators in financial rewards are financial compensation consisting of fixed wages or salaries received, bonuses, overtime pay, and prizes and non-financial compensation consisting of providing guarantees or health benefits and giving special awards.

Based on the opinions of the experts above, it can be concluded that the indicators that influence financial rewards are salaries, bonuses and benefits.

Career Selection

According to Kharismawati (2015) , a career is the result of developing oneself in an organization. Many people think that a person's career is a "line of the hand" or fate, therefore there is no need for people to plan their careers. According to Saputra (2018) , career choice is an individual process or activity that aims to prepare oneself to enter the world of work through a series of targeted structured activities, so as to be able to carry out career choices that are in accordance with what is expected or desired. Kusuma and Rizki (2017) , argue that a career is generally interpreted as the idea of continuing to move up in one's chosen line of work. Moving up means having the right to earn more income, as well as gaining greater status and power.

Based on the opinions of the experts above, it can be concluded that career selection is a process or individual activity that aims to enter the world of work based on their desires and abilities to lead a career that best suits them.

According to Uman Suherman in (Yarni & Susanti, 2020, pp. 28–31) , factors that influence career choice are internal and external factors, both of which influence each other and interact positively with career selection and career development. According to Shertzer and Stone in Winkel (2020) , citing the definition of career development that was formulated by *the national vocational Guidance association* as follows: a combination of psychological, educational, economic and opportunity factors that together shape one's position. This combination includes many factors from two internal and external factors. According to Ginsberg in (Yarni & Susanti, 2020) , there are four main factors that influence the choice of a labor, namely: reality factors (the choice of a labor is the result of environmental pressure), educational process factors (career fields are determined by the quality and quantity of the population), emotional factors (choice depends on aspects of a person's personality), and personal value factors (factors that determine the type of labor a person will choose).

Based on the opinions of the experts above, it can be concluded that the indicators that influence career choice are reality, education, and emotional factors.

Extrinsic Motivation

According to Nawawi (2011) extrinsic motivation is a driving force that comes from outside the worker as an individual in the form of a condition that requires him to carry out work to the fullest. According to Singgih D. Gunarsa (2008) extrinsic motivation is anything that is obtained through self-observation, or through suggestions, suggestions or encouragement from others. According to Sardiman (2009) extrinsic motivation is motives that are active and function due to stimulation or encouragement from outside.

Based on the opinions of the experts above, it can be concluded that extrinsic motivation is motives that function due to stimulation or encouragement from outside.

According to Herzberg in Luthans (2011) several indicators used in measuring extrinsic motivation (*hygiene factory*) consist of: One, *interpersonal relations*, showing individual relationships between subordinates and their superiors, where the possibility of subordinates feeling unable to get along with their superiors. Two, *working conditions*, according to Hezberg if good environmental conditions can be created, high achievements can be created, high achievements can be produced through concentration on the needs of the ego and higher self-realization. Good and comfortable working conditions will increase employee motivation compared to stressful and inferior working conditions. Three, *quality supervisor* (quality of supervision), how to supervise from a technical point of view the work that is his responsibility or the boss has lower technical skills than required from his position. To overcome this, leaders must try to improve themselves by participating in training and education. According to Manullang (2001) the factors that measure extrinsic motivation are work relationships, work environment, and supervision.

Based on the opinions of the experts above, it can be concluded that the indicators that influence extrinsic motivation are work relationships, work environment, and quality of supervision.

Similar Studies

In research conducted by A. Lesmana & E. Kustiana (2020), researchers discussed the effect of financial rewards, social values, and labor market considerations on interest in choosing a career as an accountant. The variables used in this study are financial rewards, social values, labor market considerations, and interest in career selection. Wijayanti (2001) stated that students in choosing a profession also consider the financial reward/salary factor.

In research conducted by Rina Ani, Ika Swasti and Restyandra (2020), researchers discussed the effect of financial rewards, professional training, professional recognition, and labor market considerations on choosing a public accountant career. The variables used in this study are financial rewards, professional training, professional recognition, and labor market considerations, and the choice of a public accountant's career. Hasibuan (2002) argues that salary refers to remuneration that is given periodically as a guarantee for employees to improve their performance in the company. In other words, salary is given as remuneration as well as remuneration for employees to be more motivated as well as a form of reciprocity for the services provided to the company.

In the research conducted by Ni Made Suindari & AA PT. Agung Mitah Purnama Sari (2018), researchers discuss academic performance, labor market considerations, public accountant career interests. The variables used in this study are academic performance, labor market considerations, and career interests. There are various factors that influence accounting graduate students in planning their careers. Factors that influence include financial rewards, professional training, professional recognition, social values, work environment, labor market considerations, personality.

Conceptual Framework

The Effect of Labor Market Considerations on Career Selection

Labor market considerations are things that can coordinate meetings between labor seekers and companies that need workers so that labor market considerations are also a factor that must be considered before choosing a labor (Amalia et al., 2021). Labor market considerations are undeniably one of the considerations for a person's career choice. Labor market considerations are closely related to a labor that can be easily obtained in the future. A labor that has a larger labor market will be in greater demand than a labor that has a smaller labor market (Lesmana & Kustiana, 2020). In addition, labor market considerations also have an influence on careers because one of the labor considerations is labor security. Labor security is a factor in which the chosen career can last for quite a long time (Sapariyah et al., 2020).

The Effect of Financial Rewards on Career Selection

Financial rewards are a tool to motivate employees in the form of remuneration in the form of money, bonuses, allowances, pension funds given for having contributed to the company for their work, skills and performance in helping the company achieve its goals. These financial rewards are considered in choosing one's career, because the purpose of a person's work is to obtain financial rewards (Amalia et al., 2021). If the financial award given is higher, it will increase student interest in a career as a public accountant. This is because financial rewards are important in a person's consideration when choosing a career to pursue (Elviadmi et al., 2022). This statement is also supported by Sarah Anggraini (2020) who says that financial rewards are usually the most important thing a person considers in choosing a career and work.

The Effect of Labor Market Considerations on Extrinsic Motivation

Samsudin (2010) suggests that motivation is a process of influencing or pushing from the outside towards a person or group so that they want to carry out something that has been determined. Sardiman (2009) states that extrinsic motivation is motives that are active and function due to stimulation or encouragement from outside. Students can be extrinsically motivated to have a career in a particular profession even though they are not interested in that career, because these students have other motivations such as getting labor security, high labor opportunities and good interpersonal relations.

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interested in that career, because these students have other motivations such as getting rewards, awards, or pressure from other parties.

The Effect of Extrinsic Motivation on Career Selection

TPB explains that a person's behavior is influenced by behavioral beliefs (Ajzen, 2005) . Behavioral beliefs are related to beliefs about the possibility of behavior. When a person gets motivation from the people around him, it will increase his confidence in being able to do work so that it will facilitate the process of choosing a career as an accountant in the future. Research conducted by Sundari & Sukanti (2016) states that motivation influences career choice to become an auditor. Mahayani et al. (2017) in his research stated that motivation influences career choice in the field of taxation. This statement is reinforced by the results of research by Ng et al. (2017) which states that extrinsic motivation influences career choice for accounting students.

The Effect of Labor Market Considerations on Career Selection Through Extrinsic Motivation

Perceptions about whether or not it is easy to get promotion opportunities or better career paths in the future are related to the control belief factor in TPB (Ajzen, 2005) . Ajzen (2005) explains that perceived behavioral control refers to individual beliefs about the level of difficulty required to perform certain behaviors. This perception can come from past experience or anticipation of obstacles that will be faced in the future. Labor market considerations are things that can coordinate meetings between labor seekers and companies that need workers so that labor market considerations are also a factor that must be considered before choosing a labor (Amalia et al., 2021) . Maslow's Motivation Theory states that a sense of security is one of the individual needs (Maslow & Green, 2000) . The need for security can be viewed from two forms, namely life security and property security. Avoiding anxiety is one of the needs for mental security. Maslow (2000) argued that basically motivation arises because individuals try to fulfill their needs. Therefore, individuals will always try to obtain mental security by considering the labor market one of them.

The Effect of Financial Rewards on Career Selection Through Extrinsic Motivation

Financial rewards are a tool to motivate employees in the form of remuneration in the form of money, bonuses, allowances, pension funds which are given for having contributed to the company for their work, have skills and performance in helping the company to achieve its goals (Amalia et al., 2021) . Perceptions about whether or not it is easy to get promotion opportunities or better career paths in the future are related to the control belief factor in TPB (Ajzen, 2005) . Ajzen (2005) explains that perceived behavioral control refers to individual beliefs about the level of difficulty required to perform certain behaviors. This perception can come from past experience or anticipation of obstacles that will be faced in the future.

Working in a profession that has good financial rewards is a hope for everyone. Because it relates to the convenience and difficulties that will be faced while carrying out the profession, starting from the recruitment process to promotion. When a profession offers a large financial reward (compensation), the possibility of being accepted in that profession will also be greater, so that it will reduce inequality and the possibility of not receiving proper compensation. This is the desire of everyone, especially students as those who have just entered the world of work.

Research Hypothesis

Based on the various theoretical frameworks described above, the hypotheses put forward in this study are:

1. There is an influence between labor market considerations on career selection
2. There is an influence between financial rewards on career choice
3. There is an influence between labor market considerations on extrinsic motivation
4. There is an influence between financial rewards on extrinsic motivation
5. There is an influence between extrinsic motivation on career selection
6. There is an influence between labor market considerations on career selection through extrinsic motivation
7. There is an influence between financial rewards on career selection through extrinsic motivation

METHODOLOGY

The research method is used to make it easier for researchers to see and understand the object to be studied. The research method in this study uses quantitative research methods. Researchers use primary data for

all research variables. In this study, researchers used quantitative methods with survey method types. The survey method itself is carried out by distributing questionnaires or questionnaires to the research object as a data source. The reason researchers use this method is to measure how much influence Labor Market Considerations (X1) and Financial Rewards (X2) through the mediation of Extrinsic Motivation (Z) have on Career Selection (Y). The affordable population in this study were all 136 undergraduate students in Economics Education with a concentration in Accounting at Jakarta State University, with a total sample of 101 students calculated using the proportional random sampling technique. by the Slovin formula.

Table 1. Total Affected Population & Sample Student of Economics Education Concentration of Accounting State University of Jakarta

No.	Force	Affordable Population	Calculation		Sample
1	2018	46 People	$(46/136) \times 101$	= 34.161	34 People
2	2019	40 People	$(40/136) \times 101$	= 29.705	30 People
3	2020	50 People	$(50/136) \times 101$	= 37.132	37 People
Amount		136 People	Amount		101 People

Source: Data processed by researchers, 2023

Based on the table above, it is known that the number of samples obtained in this study were 101 students. In collecting data using primary data in the form of questionnaires that have been tested for validity and reliability. The data analysis technique used is descriptive statistics, multiple regression analysis, analysis requirements test, path analysis, and sobel test. All data that has been obtained will be calculated using Microsoft Excel and IBM SPSS Statistics 26 software tools.

RESULTS AND DISCUSSION

Descriptive statistics

Labor Market Considerations

Based on the data collected by the researchers, some descriptive statistics on labor market consideration variables are described in the following table:

Table 2. Descriptive Statistics of Labor Market Considerations

	N	Range	Minimum	Maximum	sum	Means	std. Deviation	Variances
Labor Market Considerations	101	18.00	37.00	55.00	4725.00	46.7822	4.06597	16,532
Valid N (listwise)	101							

Source: Data processed by researchers, 2023

Financial Rewards

Based on the data collected by the researchers, some descriptive statistics for the financial reward variables are described in the following table:

Table 3. Financial Rewards Descriptive Statistics

	N	Range	Minimum	Maximum	sum	Means	std. Deviation	Variances
Financial Rewards	101	20.00	35.00	55.00	4360.00	43.1683	4.00517	16,041
Valid N (listwise)	101							

Source: Data processed by researchers, 2023

Career Selection

Based on the data collected by the researchers, some descriptive statistics for career selection variables are described in the following table:

Table 4. Career Selection Descriptive Statistics

	N	Range	Minimum	Maximum	sum	Means	std. Deviation	Variances
Career Selection	101	22.00	33.00	55.00	4291.00	42.4851	4.36031	19,012
Valid N (listwise)	101							

Source: Data processed by researchers, 2023

Extrinsic Motivation

Based on the data collected by the researchers, some descriptive statistics on extrinsic motivation variables are described in the following table:

Table 5. Descriptive Statistics of Extrinsic Motivation

	N	Range	Minimum	Maximum	sum	Means	std. Deviation	Variances
Extrinsic Motivation	101	24.00	36.00	60.00	5009.00	49.5941	5.55010	30,804
Valid N (listwise)	101							

Source: Data processed by researchers, 2023

Multiple Regression Analysis

Multiple regression analysis was conducted to determine the magnitude of the influence between the independent variables and the dependent variable, namely labor market considerations and financial rewards have a significant effect on career choice. The results of multiple regression analysis using IBM SPSS Statistics 26 software are as follows:

Table 6. Multiple Regression Analysis

Model	Coefficients ^a		Standardized Coefficients Betas	t	Sig.
	Unstandardized Coefficients B	std. Error			
(Constant)	41,614	5,450		7,635	,000
1 Labor Market Considerations	,379	,081	,394	4,702	,000
Financial Rewards	,431	,091	,396	4,723	,000

a. Dependent Variable: Career Selection

Source: Data processed by researchers, 2023

Based on the results of the table above, it can be seen that the regression equation with the following formula:

$$\hat{Y} = \alpha + \beta_1 X_1 + \beta_2 X_2$$

$$\hat{Y} = 41.614 + 0.379X_1 + 0.431X_2$$

This shows that the value of the constant α obtained is 41.614. So, it can be interpreted that if the independent variable (X) is worth 0 (constant) then the dependent variable (Y) is worth 41.614. The regression coefficient values of the variables X1 and X2 have positive values of 0.379 and 0.431, so this means that if the variables X1 and X2 increase, the variable Y will also increase, and vice versa.

Normality test

The normality test is needed before determining the research hypothesis, the goal is to find out whether the data is normally distributed or not. The normality test was carried out using the *Kolmogorov-Smirnov* test with a significance level of 0.05 or 5% using the IBM SPSS Statistics 26 software:

Table 7. Kolmogorov-Smirnov Normality Test Results (X1, X1 against Z)

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residuals
N		101
Normal Parameters ^{a,b}	Means	,0000000
	std. Deviation	,39951999
Most Extreme Differences	absolute	,085
	Positive	,051
	Negative	-,085
Test Statistics		,085
asympt. Sig. (2-tailed)		,067 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: Data processed by researchers, 2023

Based on the table above it can be explained that the variable data used in this study is normally distributed after the *Kolmogorov-Smirnov normality test is carried out*, where the *Asymptotic Signifact value* is $0.067 > 0.05$, which means that the research data has been normally distributed, so the data can be used in testing with regression models.

Table 8. Kolmogorov-Smirnov Normality Test Results (X1, X2, Z Against Y)

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residuals
N		101
Normal Parameters ^{a,b}	Means	,0000000
	std. Deviation	4.00679986
Most Extreme Differences	absolute	.049
	Positive	.049
	Negative	-.040
Test Statistics		.049
Asymp. Sig. (2-tailed)		,200c,d

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Source: Data processed by researchers, 2023

Based on the table above, it can be explained that the variable data used in this study is normally distributed after the *Kolmogorov-Smirnov normality test*, where the *Asymptotic Signifact value* is $0.200 > 0.05$, which means that the research data has been normally distributed, so the data can be used in testing with regression models.

Linearity Test

The purpose of doing linearity testing is to find out whether the two variables that will be subjected to statistical analysis procedures show a linear relationship or not. This can be seen from the significance of *the Deviation from Linearity* and from the calculated F value. The basis for making a decision is that if *the Deviation from linearity value* is > 0.05 , the data is declared linear and if the calculated F value $<$ table F value, the data is declared linear. The linearity test can be seen from *the Test of Linearity* in the ANOVA table using the IBM SPSS Statistics 26 software as follows:

Table 9. Linearity Test Results X1 Against Y

		ANOVA Table					
			Sum of Squares	Df	MeanSquare	F	Sig.
Career Selection * Labor Market Considerations	Between Groups	(Combined)	290,020	18	16,112	,820	,672
		Linearity	,533	1	,533	,027	,870
		Deviation from Linearity	289,488	17	17,029	,867	,614
		Within Groups	1611,207	82	19,649		
		Total	1901,228	100			

Source: Data processed by researchers, 2023

Based on the results of the linearity test above, it can be seen that the significance value is 0.614 where this value is > 0.05 so that there is a linear effect. In addition, the calculated F value is 0.867 and the table F value is 1.543961 (F = 0.05 and df 17.82). This shows that the calculated F value $<$ table F value means that there is a linear influence between the labor market consideration variables and the career selection variable.

Table 10. Linearity Test Results X2 Against Y

		ANOVA Table					
			Sum of Squares	df	MeanSquare	F	Sig.
Career Selection * Financial Awards	Between Groups	(Combined)	623,132	16	38,946	2,560	,003
		Linearity	294,008	1	294,008	19,323	,000
		Deviation from Linearity	329,124	15	21,942	1,442	,147
	Within Groups	1278,096	84	15,215			
	Total	1901,228	100				

Source: Data processed by researchers, 2023

Based on the results of the linearity test above, it can be seen that the significance value is 0.147 where this value is > 0.05 so that there is a linear effect. In addition, the calculated F value is 1.442 and the table F value is 1.569943 ($F = 0.05$ and $df 15.84$). This shows that the calculated F value $<$ table F value means that there is a linear influence between the financial rewards variable and the career choice variable.

Table 11. Linearity Test Results Z Against Y

		ANOVA Table					
			Sum of Squares	df	MeanSquare	F	Sig.
Career Selection * Extrinsic Motivation	Between Groups	(Combined)	344,587	16	21,537	1.162	,315
		Linearity	,378	1	,378	,020	,887
		Deviation from Linearity	344,209	15	22,947	1.238	,261
	Within Groups	1556,641	84	18,531			
	Total	1901,228	100				

Source: Data processed by researchers, 2023

Based on the results of the linearity test above, it can be seen that the significance value is 0.261 where this value is > 0.05 so that there is a linear effect. In addition, the calculated F value is 1.238 and the table F value is 1.569943 ($F = 0.05$ and $df 15.84$). This shows that the calculated F value $<$ table F value means that there is a linear influence between extrinsic motivation variables and career selection variables.

Path Analysis

To find out the direct effect or indirect effect of the variables in this study, we searched using IBM SPSS Statistics 26 software. The regression analysis was carried out twice because there were two equations, which later contained two path coefficient models.

Table 12. Model 1 Regression Analysis

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	std. Error	Betas	t	
1 (Constant)	92,282	4,651		19,842	,000
Labor Market Considerations	,494	.088	,438	5,604	,000
Financial Rewards	,453	.089	,398	5,084	,000

a. Dependent Variable: Extrinsic Motivation

Source: Data processed by researchers, 2023

Based on the table above, it can be seen that the significance value on labor market considerations is 0.000 and financial rewards are 0.000 which is smaller than 0.05. These results provide the conclusion that Regression Model 1, namely labor market considerations and financial rewards have a significant effect on extrinsic motivation.

Based on *model summary* table, it can be seen that R Square is 0.464. This shows that the contribution of labor market considerations and financial rewards to extrinsic motivation is 46.4%. Meanwhile, the remaining 53.6% is contributed by other variables not included in the study.

Table 13. Model 2 Regression Analysis

Model	Coefficients ^a		Standardized Coefficients Betas	t	Sig.
	Unstandardized Coefficients B	std. Error			
1 (Constant)	49,838	5,639		8,838	,000
Labor Market Considerations	,339	,077	,353	4,402	,000
Financial Rewards	,441	.086	,405	5.109	,000
Extrinsic Motivation	,212	.059	,287	3,583	,001

a. Dependent Variable: Career Selection

Source: Data processed by researchers, 2023

Based on the table above, it can be seen that the significance value on labor market considerations is 0.000; financial award which is 0.000; and extrinsic motivation that is 0.001 less than 0.05. These results conclude that Regression Model 2, namely labor market considerations and financial rewards through extrinsic motivation, has a significant effect on career selection.

Based on *model summary* table it can be seen that R Square is 0.391. This shows that the influence of labor market considerations and financial rewards through extrinsic motivation on career selection is 39.1%. Meanwhile, the remaining 60.9% is contributed by other variables not included in the study.

Sobel test

To determine whether the mediating effect that occurs is significant or not, a Sobel test is needed. Path analysis will produce coefficients that show the direct and indirect effects of the research variables. The sobel test calculations are carried out based on the results of the regression calculation table for model 1 and model 2 in the previous sub-chapter for each model for testing hypothesis 6 and hypothesis 7. The following table is presented to make it easier to calculate the sobel test for testing hypothesis 6 which will be carried out:

Table 14. Results of Regression Recapitulation Model 1 X1 Through Z Against Y

Variable	Unstandardized	std. Error
Labor Market Considerations Against Extrinsic Motivation	0.494(a)	0.088 (Sa)
Labor Market Considerations Through Extrinsic Motivation on Career Selection	0.212(b)	0.059 (Sb)

Source: Data processed by researchers, 2023

Based on the data in the table above, the Sobel test calculation results are obtained as follows:

Table 15. Sobel Test Results X1 Through Z Against Y

Labor Market Considerations	Test-Statistics	P-Value
a	3,026	0.002
b		
sa		
sb		

Source: Data processed by researchers, 2023

Based on the results of the Sobel test calculation, the data above obtained a test-statistic value of 3.026 and a p-value of 0.002. This shows a p-value of 0.002 < a significance value of 0.05, which means that labor market considerations through extrinsic motivation have a significant effect on career selection. This means that the extrinsic motivation variable is successful in mediating the influence of labor market considerations on career selection.

The following table is presented to make it easier to calculate the Sobel test for testing hypothesis 7 to be carried out:

Table 16. Results of Regression Recapitulation Model 2 X2 Through Z Against Y

Variable	Unstandardized	std. Error
Financial Rewards Against Extrinsic Motivation	0.453(a)	0.089 (Sa)
Financial Rewards Through Extrinsic Motivation on Career Selection	0.212(b)	0.059 (Sb)

Source: Data processed by researchers, 2023

Based on the data in the table above, the Sobel test calculation results are obtained as follows:

Table 17. Sobel Test Results X2 Through Z Against Y

Financial Rewards		Test-Statistics	P-Value
a	0.453	2,935	0.003
b	0.212		
sa	0.089		
sb	0.059		

Source: Data processed by researchers, 2023

Based on the results of the Sobel test calculations from the data above, a test-statistic value of 2.935 was obtained and a p-value of 0.003. This shows a p-value of $0.003 < \alpha$ significance value of 0.05, which means that financial rewards through extrinsic motivation have a significant effect on career choice. This means that the extrinsic motivation variable is successful in mediating the effect of financial rewards on career selection.

Discussion

The Effect of Labor Market Considerations on Career Selection

Based on the results of previous calculations, there is a positive relationship between labor market considerations and the career choice of students of Economics Education, Concentration of Accounting, Jakarta State University. This is evidenced by the value of the X1 coefficient in the multiple regression test which is 0.379 which states that each addition of one value to the labor market consideration variable will give a score increase of 0.379 in career selection, with a constant of 41.614. The value of the coefficient X1 is positive, meaning that the greater the consideration of the labor market, the greater the choice of career. Meanwhile, from the results of the calculation of the significance test for labor market considerations, it was obtained t_{count} 4.702 and $t_{table} = 1.661$ and a significance value of $0.000 < 0.05$. So, it can be concluded that there is a positive and significant influence between labor market considerations and career selection.

The results of this study are in line with research conducted by May Neni, et al (2022) which states that there is a positive and significant influence between job market considerations and career selection. The results of data analysis obtained a t_{count} value of 3.159 which is greater than the t_{table} which is 1.652. The significance probability value for labor market considerations is 0.002, which is less than 0.05. Other research states the same thing, namely Sapariyah (2020) states that there is a significant influence between job market considerations on career choices experienced by students. With a significance value of < 0.05 and a standardized beta coefficient on labor market consideration variables worth 0.112. In addition, research conducted by Stefanus, et al (2020) also supports conducting this research by stating that there is a significant influence between job market considerations on career selection with a significant value of $0.028 < \alpha$ significance value of 0.05.

The Effect of Financial Rewards on Career Selection

Based on the results of previous calculations, there is a positive relationship between financial rewards and career choice for students of Economics Education, Concentration of Accounting, Jakarta State University. This is evidenced by the value of the X2 coefficient in the multiple regression test which is 0.431 which states that each addition of one value to the financial reward variable will give a score increase of 0.431 in career selection, with a constant of 41.614. The value of the coefficient X2 is positive, meaning that the greater the financial reward, the greater the career choice. Meanwhile, from the results of the calculation of the significance test for financial rewards, it was obtained t_{count} 4.723 and $t_{table} = 1.661$ and a significance of 0.000. So, it can be concluded that there is a positive and significant influence between financial rewards and career selection.

The results of this study are in line with previous relevant research conducted by Sapariyah (2020) which states that there is a significant positive effect between financial rewards and career choice. With a coefficient value of 0.084 and a significance value of 0.000. This shows that the higher the financial reward, the greater the value of career choice, and vice versa. The results of other studies state the same thing, namely in Siti Norsain's research (2022) states that there is a significant positive relationship between financial rewards and career choices experienced by students. Financial awards show a positive value with t_{count} (4.203) $> t_{table}$ (1.974). This means that partially financial rewards influence interest in choosing a career as a public accountant. And also the significance value of the financial reward variable is 0.000 which is smaller than 0.05. Which means, financial rewards have a significant effect on interest in choosing a career as a public accountant. In addition, research conducted by Lidyawati (2020) also states that there is a significant influence between financial rewards and career choice.

The Effect of Labor Market Considerations on Extrinsic Motivation

Based on the results of previous calculations that there is a positive influence between labor market considerations and extrinsic motivation in Economics Education students with the Concentration of Accounting

at Jakarta State University. This is evidenced by the value of the X1 coefficient in the regression test on path analysis which is 0.494 which states that each addition of one value to the labor market considerations variable will give a score increase of 0.494 on extrinsic motivation, with a constant of 92.282. The value of the coefficient X1 is positive, meaning that the greater the value of labor market considerations, the greater the value of extrinsic motivation. Meanwhile, from the results of the calculation of the significance test for labor market considerations, $t_{count} = 5.604$ and $t_{table} = 1.661$ and a significance of 0.000. So, it can be concluded that there is a positive and significant influence between labor market considerations and extrinsic motivation. The results of this study are in line with previous relevant research conducted by Sarah (2020) which states that there is a positive and significant influence between labor market considerations and extrinsic motivation.

The Effect of Financial Rewards on Extrinsic Motivation

Based on the results of previous calculations that there is a positive influence between financial rewards and extrinsic motivation in Economics Education students with the Concentration of Accounting at Jakarta State University. This is evidenced by the value of the X2 coefficient in the regression test in the path analysis which is 0.453 which states that each addition of one value to the financial reward variable will give a score increase of 0.453 on extrinsic motivation (Z), with a constant of 92.282. The value of the coefficient X2 is positive, meaning that the greater the value of the financial award, the greater the value of extrinsic motivation. Meanwhile, from the results of the calculation of the significance test for financial rewards, $t_{count} = 5.084$ and $t_{table} = 1.661$ and a significance of 0.000. It can be concluded that there is a positive and significant influence between financial rewards and extrinsic motivation. The results of this study are in line with previous relevant research conducted by Taftazani & Prastiwi (2020) by stating that there is a positive and significant effect between financial rewards and extrinsic motivation.

The Effect of Extrinsic Motivation on Career Selection

Based on the results of previous calculations that there is a positive relationship between extrinsic motivation and the career choice of students of Economics Education Concentration of Accounting, Jakarta State University. This is evidenced by the value of the Z coefficient in path analysis which is 0.212 which states that each addition of one value to the extrinsic motivation variable will give a score increase of 0.212 in career selection, with a constant of 49.838. The value of the Z coefficient is positive, meaning that the greater the extrinsic motivation, the greater the career choice. While the results of the calculation of the significance test for extrinsic motivation obtained $t_{count} 3.583$ and $t_{table} = 1.661$ and a significance of 0.001. So, it can be concluded that there is a positive and significant influence between extrinsic motivation and career selection. The results of this study are in line with previous relevant research conducted by Lidyawati & Anis Sahara (2020), Ni Made Suindari & Agung (2018), and Rina Ani, Ika, and Restyandra (2020) which state that there is a positive and significant influence between extrinsic motivation with career selection.

The Effect of Labor Market Considerations on Career Selection Through Extrinsic Motivation

Based on the results of calculations in the previous path analysis, it is known that the direct effect X1 has on Y is 0.353. Meanwhile, the indirect effect of X1 through Z on Y is the multiplication of the beta value of X1 on Z and the beta value of Z on Y, namely: $0.438 \times 0.287 = 0.126$. Then the total effect that X1 has on Y is the direct effect plus the indirect effect, namely: $0.353 + 0.126 = 0.479$. Based on the calculation results above, it is known that the direct effect value is 0.535 and the indirect effect value is 0.479. This means that the value of the direct effect is greater than the value of the indirect effect. These results indicate that directly X1 through Z has a significant influence on Y.

Based on the results of the Sobel test calculation, the data above obtained a test-statistic value of 3.026 and a p-value of 0.002. This shows a p-value of $0.002 < \text{a significance value of } 0.05$, which means that labor market considerations through extrinsic motivation have a significant effect on career selection. This means that the extrinsic motivation variable is successful in mediating the influence of labor market considerations on career selection.

This is in line with research conducted by A. Lasmana & E. Kustiana (2020), Amalia, et al (2021), Trong Luan Nguyen, et al (2023), and Pangertiningrum & Tamam (2018) which shows that labor market considerations have a positive and significant influence on career selection.

The Effect of Financial Rewards on Career Selection Through Extrinsic Motivation

Based on the results of previous calculations, it is known that the direct effect X2 has on Y is 0.405. Meanwhile, the indirect effect of X2 through Z on Y is the multiplication of the beta value of X2 on Z and the beta value of Z on Y, namely: $0.398 \times 0.287 = 0.114$. Then the total effect that X2 has on Y is the direct effect plus the indirect effect, namely: $0.405 + 0.114 = 0.519$. Based on the calculation results above, it is known that the direct effect value is 0.405 and the indirect effect value is 0.114. This means that the value of the direct effect

is greater than the value of the indirect effect. These results indicate that directly X2 through Z has a significant influence on Y.

Based on the results of the Sobel test calculations from the data above, a test-statistic value of 2.935 was obtained and a p-value of 0.003. This shows a p-value of $0.003 < 0.05$, which means that financial rewards through extrinsic motivation have a significant effect on career choice. This means that the extrinsic motivation variable is successful in mediating the effect of financial rewards on career selection.

This is in line with research conducted by A. Lasmana & E. Kustiana (2020), Amalia, et al (2021), Trong Luan Nguyen, et al (2023), and Pangertiningrum & Tamam (2018) which shows that financial rewards have positive and significant influence on career selection.

CONCLUSION

Conclusion

Based on the results of testing the hypothesis in this study, it can be concluded that:

1. There is a positive and significant influence between labor market considerations and career selection. This means that the better the consideration of the student labor market, the level of student career selection will increase, and vice versa.
2. There is a positive and significant influence between financial rewards and career choice. This means that the greater the student's financial appreciation, the higher the level of student career selection, and vice versa.
3. There is a positive and significant influence between labor market considerations and extrinsic motivation. This means that the better the consideration of the student labor market, the level of extrinsic motivation of students will increase, and vice versa.
4. There is a positive and significant influence between financial rewards and extrinsic motivation. This means that the greater the consideration of the student labor market, the level of extrinsic motivation of students will increase, and vice versa.
5. There is a positive and significant influence between extrinsic motivation and career choice. This means that the greater the extrinsic motivation of students, the level of student career selection will increase, and vice versa.
6. There is a direct influence on labor market considerations through extrinsic motivation having a significant influence on career selection. This means that the better the consideration of the student labor market, the level of career selection through student extrinsic motivation will increase, and vice versa.
7. There is a direct effect of financial rewards through extrinsic motivation having a significant influence on career selection. This means that the greater the student's financial rewards, the level of career selection through student extrinsic motivation will increase, and vice versa.

Recommendation

Based on the conclusions stated above, the researcher provides the following recommendations:

1. To the next researchers who will conduct research with a similar title, it is hoped that they will be able to pay more attention to the variables selected in the study. Given that in this study, researchers used independent variables and mediating variables, both of which are external factors. So that future researchers can use other variables in the form of internal factors so that problems related to student career selection can be solved properly.
2. To the researchers, it is suggested that when distributing the questionnaires, they can add interview methods or face-to-face meetings with respondents so that researchers can understand the questionnaire statements well so that the results obtained become more accurate.
3. It is suggested to the next researchers to increase the number of research samples or expand the range of research samples in order to get more representative results as well.

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