

Accounting Students' Career Choice as SAP Professional Consultants: Aspects to Consider

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— *Review of* —
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ABSTRACT

A career is a person's main goal in obtaining an education in the field of interest. Students who choose to major in accounting certainly want to pursue a career related to accounting. However, a student's choice of major may not be based on the career they pursue. This research examines the effect of work environment, professional recognition, labor market considerations, financial rewards, and gender on accounting students' career choice as professional SAP consultants. Using a purposive sampling technique, we collected 106 questionnaires from accounting alumni of Universitas Islam Indonesia with careers in the SAP/ERP field. The results showed that work environment, professional recognition, labor market considerations, financial rewards, and gender had a positive effect on accounting students' career choices to become professional SAP consultants. The results of this research are expected to provide insights for university accounting departments and professional bodies such as SAP companies to develop strategies to achieve the desired number of SAP professional consultants in Indonesia. In addition, SAP University Alliances can use these findings as a basis for developing policies that guide universities to make SAP consulting more desirable.

Keywords: Career Selection; Accounting Students; SAP Professional Consultant; Career Choice.

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1. INTRODUCTION

Accounting students have the opportunity to choose a career within their specialty or a career outside the field of accounting depending on factors that influence their decision (Suyono, 2014). There are many factors that influence accounting students' career choices, and one of them is the rapid development of information technology. Information technology permeates almost every aspect of organizational activities, which influences career direction chosen by individuals (Asmara and Ditriani, 2017). The positive impact of advances in information technology is clearly visible in the development of business world, resulting in a variety of new job opportunities for prospective workers, especially in the accounting sector. Accounting students must have skills that go beyond business

and accounting knowledge. They should have the ability to master technologies relevant to the world of business and accounting.

Industry 5.0 requires companies to adapt information technology to effectively manage resources and significantly increase profits and productivity. Companies must be careful in collecting, sorting, processing and storing data to produce optimal information. The data processing process has evolved from manual methods to more modern methods with the use of computer systems. This helps reduce costs, increase the speed of information access, and improve the quality of the information produced. One of the most valuable assets for a company or organization is information, and it needs to be developed well (Widianto and Aryanto, 2018). It is important for companies to have access to information that can significantly benefit their stakeholders. However, not all information can be useful if it is not used properly in decision making. Therefore, information must be managed effectively in order to have a positive impact on the company. To achieve this goal, companies need information systems that integrate existing departments.

To increase efficiency and effectiveness, companies use an application system called Enterprise Resource Planning (ERP). ERP is a comprehensive integrated software used to optimize information processing within a company. Using ERP, companies not only improve delivery processes, production, finance, human resource management and other business aspects, but also increase efficiency, effectiveness and chances of success (Rahman, 2018). ERP is a system that combines various business processes within a company into one system that allows interaction between departments. This integration serves to coordinate the flow of information in the information system to departments in the company. One example of an ERP application system is SAP. ERP software such as SAP is an application that helps business management integrate and automate company business mechanisms, such as production, sales, finance and resource management. The goal is to unify information across the organization, reduce complexity, and provide real-time information to employees, suppliers, and distributors, regardless of organizational size (Rahman, 2018).

SAP is a complex software development company founded in Germany in 1972 and has become the top choice for many global corporations. It offers integrated solutions for real-time business processes, including supply chain management, customer relationship management, and more. With its central database, SAP minimizes errors and data duplication. Its modules provide quick access to essential program parts via an internal database. Although other ERP options are available, around 80% of global companies, including those in Indonesia, prefer using SAP (Amber, 2021). Many companies, including PT. Astra International, PT. Bank Rakyat Indonesia, and PT. Garuda Indonesia, use SAP although its implementation requires significant investment and expertise in the system.

To provide competent workforce in the field of SAP, the Indonesian Islamic University (UII) has collaborated with the SAP University Alliance since 2009. This collaboration has had an impact on the introduction of ERP as a mandatory subject in the Accounting Study Program of the university. The focus of this collaboration is to provide students with SAP skills to be competitive and meet the job requirements of the market. Since then, SAP has become one of the courses that all accounting students at UII are required to take. Each semester, students take five modules related to SAP application system. If they want to learn more about SAP and pursue a career as an SAP consultant, they can choose elective courses such as SAP-Business Process Integration and then

complete the SAP certification program. Many students from the Faculty of Business and Economics of UII have completed the SAP certification program.

Accounting students who have completed ERP courses are considered to have sufficient knowledge and skills to integrate business processes, giving them a head start in their job search. However, not all accounting graduates who have taken SAP courses are interested or choose to pursue a career in this field. Choosing a career path is a complex and challenging dilemma involving difficult decisions for every student (Kazi and Akhlaq, 2017). This study focused on accounting students who completed SAP-ERP courses as the sample. Their relevant knowledge and skills in integrating business processes aligned closely with the primary theme of this research. Previous researchers have found that there are several considerations that influence an individual's decisions in choosing a career path, including but not limited to gender, financial rewards, and labor market demands. Astri Wulan and Fitrawati (2017) and Handayani (2021) state that financial rewards have a strong influence on accounting students' career preferences. This finding is different from the results of previous research which showed a positive relationship between these factors. Sari (2016), Asmoro, Wijayanti, and Suhendro (2016), and Lestari (2019) found that financial rewards had a strong influence on accounting students' career preferences. This finding is contrary to the results of previous research. In this research, the variables used were work environment, job market considerations, financial reward, and gender.

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1 Theory of Reasoned Action (TRA)

This theory was discovered by Ajzen and Fishbein in 1975 and explains its origins in the field of social psychology. In subsequent developments, Fishbein and Ajzen extended the sentence structure by revealing that a person's behavior can be determined by their intentions. This intention itself is influenced by two factors: the individual's attitude toward the behavior and the subjective norms they adhere to toward this behavior (Joshi 2022).

Attitude refers to individual's positive or negative feelings toward behavior, shaped by beliefs about its consequences. Subjective norms are perceptions of important individuals' views on one's actions or expressions. Ajzen's Theory of Planned Behavior (TPB) extends the Theory of Reasoned Action (TRA) and suggests that individuals act to achieve their desires by considering their opinions and motivations. TRA and TPB serve as models for understanding behavior and career choices. They predict students' intentions to pursue a career as an SAP consultant (Joshi, 2022). These theories link subjective norms and attitudes, influenced by factors such as work environment, job market, professional recognition, financial reward, and gender.

2.2 Work Environment and Students' Career Selection as SAP Professional Consultants

Work environment refers to factors surrounding workers that have the potential to influence their job performance. These factors include temperature, humidity, ventilation, lighting, workplace cleanliness, and the availability of appropriate work equipment. The work environment can be described as a combination of the tools and equipment used, the conditions of the surrounding environment where a worker is located, and work methods that influence both individuals and work groups. A competitive and healthy work environment can increasingly provide students with good prospects to pursue careers as

SAP consultants (Sari, 2016). Based on the explanation above, the hypothesis proposed in this research is:

H1: Work environment has a positive effect on students' career selection as SAP professional consultants.

2.3 Professional Recognition and Students' Career Selection as SAP Professional Consultants

Professional recognition acknowledges achievements and offers opportunities for growth, advancement, and skill mastery. It motivates individuals to excel in their careers (Lestari, 2019). Professional recognition can improve the quality of work results and motivate someone to pursue a better career. SAP professional consultants offer growth opportunities because their work involves working in different locations and companies with different characteristics and conditions. Thus, professional recognition challenges and encourages accounting students to pursue careers as SAP professional consultants. Based on the description above, the hypothesis proposed by this research is:

H2: Professional recognition has a positive effect on students' career selection as SAP professional consultants.

2.4 Job Market Considerations and Students' Career Selection as SAP Professional Consultants

Job market factors are an important consideration when choosing a job because each job offers different opportunities and potentials. Jobs with broad job markets tend to be more in demand than those with more limited job markets. Job market considerations include job security, the availability of easily accessible employment opportunities, and the breadth of employment opportunities on offer (Lestari 2019). Considering job market conditions can be one of the factors that encourage students to choose a career as an SAP professional consultant. Based on the description above, the hypothesis proposed is:

H3: Job market considerations have a positive effect on students' career selection as SAP professional consultants.

2.5 Financial Rewards and Students' Career Selection as SAP Professional Consultants

Salary or financial reward is remuneration in the form of money that employees receive based on their status as an employee for contributing to the achievement of company goals (Lestari, 2019). Meanwhile, according to (Handayani, 2021), financial reward is the provision of financial payments to employees as compensation for work performed and as an incentive to perform future activities. Financial reward is one of the considerations for prospective workers when determining their career choice. It cannot be denied that having skills and competencies in a particular field influences the amount of financial compensation received. Promising and appropriate financial rewards can arouse students' interest in a career as SAP consultants. Based on the description above, the hypothesis proposed is:

H4: Financial reward has a positive effect on students' career selection as SAP professional consultants.

2.6 Gender and Students' Career Selection as SAP professional Consultants

Gender is a social construct that regulates the relationship between women and men through the influence of socialization, determining different roles, functions, status and responsibilities between the two. Gender is the result of a social and cultural construction processes that are internalized through socialization in society. In other words, gender is the result of human agreement and is not determined by nature. Therefore, gender can change depending on the social, cultural context and values that exist in society (Astri Wulan 2017). Gender roles have a significant impact on every human activity. In terms of career interest as SAP consultants, many believe that women are not particularly suited to work as SAP consultants, while men are better suited to work as SAP consultants due to the time-consuming nature of the job. Based on the description above, the hypothesis proposed is:

H5: Gender has a positive effect on students' career selection as SAP professional consultants.

3. RESEARCH METHODOLOGY

The research data for this study was collected by distributing questionnaires online via Google Forms link to alumni of the Islamic University of Indonesia majoring in accounting who already worked in the SAP field. The total sample was 106 graduate respondents from alumni who graduated from 2008 to 2023. Questionnaires were distributed to respondents with several closed questions and a 6-point Likert scale. In this research, the variables were measured using questions adapted from previous studies:

Table 1. Research Questions

Variable	Questions	References
Work Environment (WE)	<ul style="list-style-type: none"> • There is high competition between employees who have careers as SAP consultants. • An SAP professional consultant has a challenging/attractive nature of work. • An SAP professional consultant has a routine nature of work. • SAP professional consultants guarantee a good future. 	Lestari (2019)
Professional Recognition (PR)	<ul style="list-style-type: none"> • An SAP professional consultant has a global work opportunity. • An SAP professional consultant requires certain skills to achieve success. • There will be professional recognition for SAP professional consultants. 	Lestari (2019)

Job Market Considerations (JMC)	<ul style="list-style-type: none"> • A job in SAP consulting provides job security (not easy to get laid off). • SAP professional consultant job openings are easily accessible. • There are many employment opportunities available as SAP professional consultants. 	Lestari (2019)
Financial Reward (FR)	<ul style="list-style-type: none"> • SAP consultants offer high starting financial rewards. • SAP consultants come with guaranteed retirement funds. • There is potential salary increase if I pursue a career as an SAP consultant. 	Lestari (2019)
Gender (GE)	<ul style="list-style-type: none"> • There is gender equality in the career path as an SAP consultant. • Female students tend to be more enthusiastic about a career as SAP consultants. • Male students are better suited for a career as SAP consultants. 	Lestari (2019)
Students' Career Selection (SCS)	<ul style="list-style-type: none"> • I will pursue a career as an SAP professional consultant. • I plan to have a career as an SAP professional consultant. • I would encourage others to pursue a career as an SAP professional consultant. 	Wulan and Fitrawati (2017)

4. RESULTS AND DISCUSSION

Tests carried out in this research included validity tests, reliability tests, measurement model tests, goodness of fit tests, path coefficient tests, and indirect effect tests.

4.1 Validity Test

The validity test results showed that all research variable items had loading factor values of above > 0.70 (0.7347-LK4 to 0.9188-G2) with average extracted variance (AVE) values of above 0.50 (0.6063 to 0.7961). Thus, each research variable item met the requirements for convergent validity.

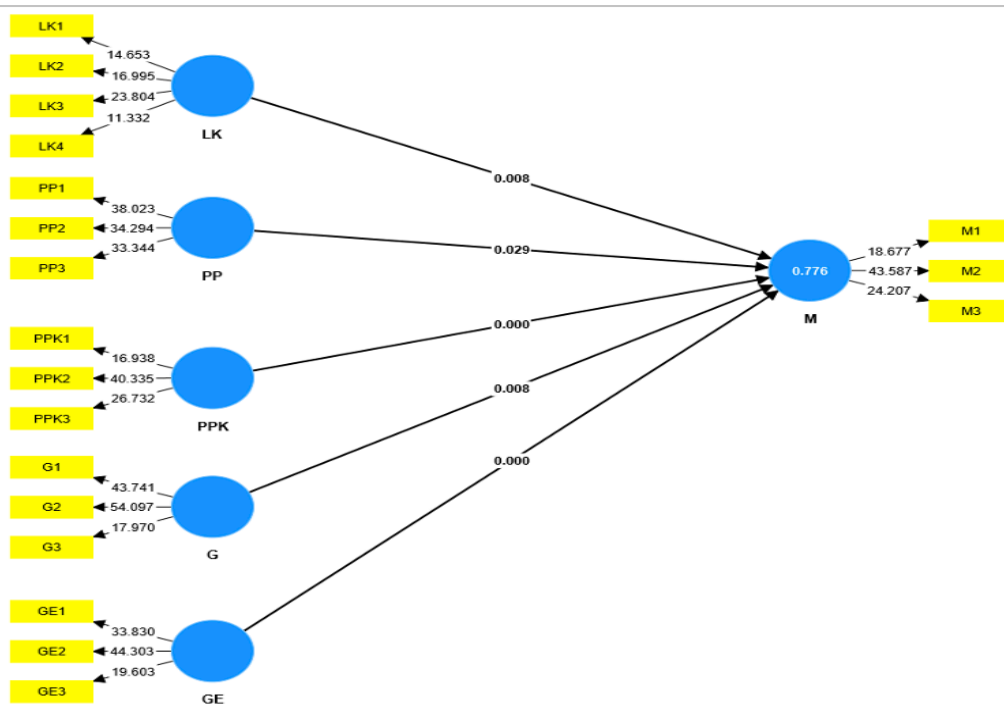
4.2 Reliability Test

The results of the reliability test showed that all research variable items had a Cronbach's alpha value of > 0.70 . Thus, all research variables had good reliability in measuring the quality of students' career selection as SAP professional consultants.

4.3 Structural Model Test

The structural model test is used to determine the strength of the relationship between variables. The structural model is created with a flowchart to see the correlations between variables. The relationship between variables is associated with the sign of arrows. Structural model testing is used to measure the strength of the relationship between research variables. This test is carried out by looking at the determination value (R2) and path coefficient (testing the influence between variables and indicators). R-square describes the amount of construct variance explained by the model (Hair et al. 2019). Figure 1 shows the result of testing the outer model on the Smart-PLS Bootstrapping output.

Figure 1. Results of Structural Model Test



4.4 Goodness of Fit (GoF) Test

Goodness of fit testing assesses how well the combination of the measurement model and structural model performs. It evaluates the suitability of the research sample description. Based on the GoF test results, the R-square value for the students' career selection variable obtained an R2 value of 0.776. This indicates that 77.60% of the students' career selection as an SAP professional consultant was simultaneously influenced by the variables of financial rewards, gender, work environment, professional recognition, and job market considerations, and the remaining 22.40% was influenced by other variables outside the research model.

4.5 Hypothesis Testing

Hypothesis testing in this research used the path coefficient test (path analysis) to analyze the influence of independent variables on the quality of students' career selection as SAP professional consultants. Path analysis was shown from the statistical significance value (T-statistics) which was greater than the T-table value with (α 0.05; t-table 1.96) for the significant influence of variables, and the β -values indicated the direction of positive or

negative influence (Hair et al. 2019). The results of the path coefficient test in this research can be seen in Table 2.

Table 2. Path Coefficient Test Results

Hypothesis	Path Analysis	β	Mean	Std. Dev.	T-Stat	P Values	Decision
H1 (+)	WE \rightarrow SCS	0.196	0.187	0.073	2.698	0.007	Accepted
H2 (+)	PR \rightarrow SCS	0.914	0.220	0.083	2.324	0.021	Accepted
H3 (+)	JMC \rightarrow SCS	0.297	0.286	0.076	3.900	0.000	Accepted
H4 (+)	FR \rightarrow SCS	0.158	0.155	0.059	2.699	0.007	Accepted
H5 (+)	GE \rightarrow SCS	0.267	0.262	0.061	4.372	0.000	Accepted

Based on Table 1, hypothesis was accepted if T-statistics had a value of above 1.96 and P-values <0.05 , while the β -values coefficient indicated the direction of positive or negative influence. Hypothesis H1 (work environment \rightarrow students' career selection obtained β -values = 0.196 (positive decimal), T-statistics = 2.698 (>1.96) and P-values = 0.007 (<0.05). Thus, work environment had a significant and positive effect on students' career selection as SAP professional consultants. Furthermore, hypotheses H2 to H5 were shown to have a positive and significant effect on students' career selection as SAP professional consultants.

In terms of β -values, the job market consideration had the highest value of 0.297, indicating that the job market consideration variable had the greatest influence on students' career selection as SAP professional consultants. Meanwhile, financial reward had the lowest β -values of 0.158. Although financial reward had a positive and significant effect on students' career selection as SAP professional consultants, it made the smallest contribution toward influencing students' career selection as an SAP professional consultant.

5. DISCUSSION

5.1 The Influence of Work Environment on Students' Career Selection as SAP Professional Consultants

The results of research hypothesis testing on the influence of the work environment on students' career selection as SAP professional consultants showed an original sample value of 0.187 and a p-value of 0.007 or smaller than the 0.05 significance level. This suggests that work environment had a positive and significant influence on accounting students' career selection as SAP professional consultants. Therefore, H1 was accepted. The results of this research succeeded in proving that a competitive and healthy work environment could provide a good outlook for students, thereby increasing students' interest in pursuing a career as an SAP consultant. This is in accordance with research conducted by (Zen et al. 2021) and (Kevy et al. 2022).

5.2 The Influence of Professional Recognition on Students' Interest in Careers as SAP Consultants

The results of research hypothesis testing on the influence of professional recognition on students' interest in pursuing a career as an SAP consultant showed an original sample

value of 0.283 and a resulting p-value of 0.021 or smaller than the significance level of 0.05. These results indicate that professional recognition had a positive and significant influence on accounting students' interest in pursuing a career as an SAP consultant. Thus, H2 was accepted. This shows that the factor of work performance recognition can help optimize the quality of work performed and motivate individuals to achieve better career progress. The SAP consultant profession, which provides growth opportunities for individuals through placements in various locations and companies with different characteristics and conditions, has a professional recognition that encourages accounting students to pursue a career as an SAP consultant. This is in accordance with research conducted by (Murdiawati 2020).

5.3 The Influence of Job Market Considerations on Students' Career Selection as SAP professional Consultants

The results of the research hypothesis testing on the influence of job market considerations on students' career selection as SAP professional consultants showed an original sample value of 0.286 and a resulting p-value of 0.000 or smaller than the 0.05 significance level. This suggests that market consideration had a positive and significant influence on accounting students' interest in pursuing a career as SAP consultants. Therefore, H3 was accepted. Job market considerations included aspects such as job stability, ease of access to job vacancies, and the wide availability of job opportunities. SAP professional consultants are in high market demand, and job opportunities are abundant. It is one of the factors that encourages students to choose a career as SAP consultants. This finding was also reported in research conducted by (Lestari 2019) which found that job market considerations influence students' career choices.

5.4 The Influence of Financial Rewards on Students' Interest in Students' Career Selection as SAP Professional Consultants

The results of the research hypothesis testing on the influence of financial rewards on students' career selection as SAP professional consultants showed an original sample value of 0.155 and a resulting p-value of 0.007 or smaller than the significance level of 0.05 or 5%. This indicates that financial rewards had positive and significant influence on students' career selection as SAP professional consultants. Therefore, H4 was accepted. Financial reward is one of the factors that prospective workers consider when deciding on a career choice. Appropriate or promising financial reward could arouse students' interest in a career as SAP consultants. From the results of the hypothesis testing in this research, financial reward had a positive and significant influence on students' career selection as SAP professional consultants. Salary in this case is a financial reward or reward given by the company to its employees. This finding accords with research (Handayani 2021) which found that salary/financial rewards have an influence on students' career choices.

5.5 The Influence of Gender on Students' Career Selection as SAP Professional Consultants

The results of research hypothesis testing on the influence of gender on students' career selection as SAP professional consultants showed an original sample value of 0.262 with a resulting p-value of 0.000 or less than the 0.05 significance level. These results indicate that gender had a positive and significant influence on students' career selection as SAP

professional consultants. Therefore, H5 was accepted. Gender roles have a significant impact on every human activity. In terms of career interest as SAP professional consultants, many people think that women are not suitable to work as SAP consultants, while men are better suited to work as SAP consultants because this type of work is time consuming. The results of this research are consistent with those of research by Astri Wulan and Fitrawati (2017) which show that gender has a significant influence on students' career selection as SAP professional consultants.

6. CONCLUSION

The results of this research have shown that work environment, professional recognition, job market considerations, financial rewards and gender have a positive and significant influence on students' career selection as SAP professional consultants. Our findings offer valuable insight for companies recruiting SAP consultants, highlighting the importance of factors such as work environment, professional recognition, job market considerations, financial reward, and gender in students' career decisions. Furthermore, universities offering SAP courses should continue prioritizing these aspects in their curricula to maintain and improve learning opportunities.

This research, however, has several limitations. Firstly, the sample was limited to accounting alumni from the Faculty of Business and Economics at the Indonesian Islamic University (UII). Additionally, data collection relied on Google Forms, which may have resulted in responses that may not accurately reflect real-life situations.

In the future, research should be expanded to include graduates from various universities who pursue a career as SAP consultants. More studies focusing on SAP consulting careers in Indonesia and exploring additional factors influencing students' interest in this field are needed. Incorporating interview methods into future research may provide a more comprehensive understanding of students' career preferences.

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