

Determinants in Choosing a Career as an Accountant in the Government or Non-Government Sector

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Abstract: *Governments and companies rely on expert and skilled accountants to prepare reliable and relevant financial and management reports. As a result, pursuing a career as an accountant in the government or non-government sector is a viable option for graduates of accounting programs. This study aims to identify the factors that influence students and graduates of the Bachelor of Accounting program to pursue careers as accountants in government or non-government sectors. Qualitative research methods were used to collect data through interviews with 67 students from UNPAD and UPI, 15 UNPAD and UPI graduates working in the non-government sector, and 15 UNPAD and UPI graduates working in the government sector. Based on the interviews, it was found that job security, work-life balance, financial and non-financial benefits, academic achievement, parental influence, and job market considerations are all factors that students and graduates of the Bachelor of Accounting program weigh when considering a career as a government or non-government accountant. Gender was found only to influence students and graduates who work in the government sector. Additionally, prestige was another factor that was considered by interviewees when choosing a career as a government accountant.*

Keywords: *Determinants, Accounting students, Accounting graduates, Accountants government*

Introduction

As a public sector organization, the government has a responsibility to prepare financial reports as a means of accountability for budget implementation in each period. These financial reports must be of high quality, accountable, and transparent to ensure that the public is not provided with misleading information. Therefore, the government requires government accountants who possess sufficient expertise and integrity. However, the number of Civil Servants (PNS) with an educational background in accounting working in the government is relatively low. For instance, in the North Tapanuli Regency Government, only 49 civil servants have an educational background in accounting, which is only 0.90% of the total number of civil servants employed in the North Tapanuli Regency

Government (North Tapanuli Regency Regional Personnel Agency, 2019). Similarly, in the Bandung City Government, only 2.03% of all civil servants have an accounting educational background (Bandung City Personnel, Education and Training Agency, 2019).

According to a study by Martin and Waymire in 2017, out of 238 accounting students who participated, 96.2% of them intended to take the CPA certification. Furthermore, 77.7% of students expressed their desire to pursue a career as a public accountant, while only 2.9% of students planned a career as a government accountant. Our pre-research results, which involved interviewing 102 accounting students in the seventh semester of the Bachelor of Accounting Study Program at the Faculty of Economics and Business, Padjadjaran University,

also confirmed the low interest of accounting students in pursuing government accounting. The pre-research showed that only 3 of the 102 students, or 2.94%, had a career preference as government accountants.

It is commonly assumed that a career in government offers favorable work-life balance conditions, high job security, and potential non-financial benefits. However, compared to a career as a public or corporate accountant, government accounting roles tend to offer lower financial benefits. Additionally, Saputra's (2018) research has shown that gender can play a role in the decision to pursue a career as an accountant. Meanwhile, Hermawan and Tyas (2018) have noted that parental influence can also impact the career choices of their children, particularly in regard to pursuing accounting positions in either the government or non-government sectors. Demagalhaes, Wilde, and Fitzgerald (2011) found that accounting practitioners and students consider work-life balance to be an intrinsic factor that is quite important in determining career choices. Handoyo (2018) states that academic achievement influences career interests in the accounting profession, while academic achievement in a particular field also determines the career choice that will be taken. Aristantya, Muhyarsyah, and Irfan (2019) stated that job market considerations influence career choices as public accountants and government accountants.

The majority of previous studies have used quantitative methods to investigate the factors influencing career choices. However, in this study, we used qualitative methods to obtain more detailed information on the reasons behind respondents' career choices. This approach also allowed us to identify new findings that differ from previous research. Specifically, we aimed to identify factors that influence students and graduates of the Bachelor of Accounting study program to pursue a career as a government accountant. We analyzed several factors, including financial and non-financial benefits, job security, gender, parental influence, academic achievement, work-life balance, and job market considerations. Our research shows that job security, non-financial benefits, work-life balance, financial benefits, parental influence,

academic achievement, and job market considerations all influence students and graduates, both working in non-government and government sectors, to pursue a career as a government accountant. However, gender only influences students and graduates who work in the government sector to pursue careers as government accountants.

Literature Review

Financial Benefits

Income is a reward for work that provides job satisfaction to employees, as stated by Mudassir (2011). According to Ivancevich (2001), compensation is provided by agencies or companies in the form of financial or non-financial benefits. Financial compensation is divided into two categories: direct and indirect compensation. Direct financial compensation includes wages, salaries, bonuses, and commissions. On the other hand, indirect financial compensation includes allowances and other permanent remuneration, but it does not include direct financial compensation. Research conducted by Rahayu (2003) and Widyasari and Laksito (2010) showed that students who choose to become corporate accountants or public accountants perceive this profession as having a higher starting salary compared to a career as a government accountant. Additionally, Martin and Waymire (2017) found that students believe a career as a government accountant will result in lower financial benefits compared to those in the non-government sector.

Non-Financial Benefits

Riva'i (2004) defines non-financial benefits as the form of compensation that employees receive other than money. Simamora (2006:444) asserts that non-financial benefits can come from job satisfaction or the work environment. Simamora (2006) further explains that non-financial benefits can be divided into two types: 1) Work, which includes interesting tasks, work challenges, recognition, responsibility, and opportunities to achieve goals, and 2) Work environment, which includes a comfortable work

environment, fair policies, and supervision. Martin and Waymire (2017) found that students consider the non-financial benefits provided to government accountants to be superior to those provided in the non-government sector.

Job Security

Borg et al. (2010) suggest that job security is an essential factor for an employee's continuity of work. It can be in the form of promotional opportunities, long-term career prospects, and a sense of safety in carrying out their tasks. Anoraga (2006) emphasizes that employees must feel secure in their workplace, get adequate support and attention from their superiors, and not feel threatened by any form of abrupt employment termination. Munandar (2001) states that if employees feel that their work is essential for the organization and do not feel vulnerable to job loss, it indicates they have job security. Additionally, Martin and Waymire (2017) found in their research that students' perceptions show that the government sector offers better job security compared to the non-government sector.

Gender

Gender is a characteristic that is innate in men and women, shaped by social and cultural factors. These characteristics result in differences in roles, responsibilities, functions, and places of activity between men and women. Research by Saputra in 2018 suggests that gender influences career choices, including in the field of accounting. Coate and Frey (2000) identified two approaches for determining the influence of gender on career choice. The first is the structural approach, which suggests that men and women in a profession will exhibit the same ethical behavior. The second approach is the socialization approach, which argues that men tend to compete for success and break rules. At the same time, women focus more on self-performance and prioritize good performance of duties, harmonious working relationships, compliance with regulations, and are more critical of actions that violate regulations. Coate and Frey's research in 2006 concluded that gender

is related to career choice, including in the government accounting field.

Parental Influence

Parents serve as role models for their children, and their career success can have a significant impact on their children's career choices. In addition, children often look to their parents for guidance due to their inherent helplessness. As a result, parents tend to direct their children toward certain career paths according to their preferences, which can ultimately affect their children's career decisions (Law, 2010). However, it is essential to note that while parental influence is significant, children must also be allowed to explore and develop their own identities and careers. Some people argue that without their parents' approval, children may be hesitant to pursue certain careers (Taylor, Harris, & Taylor, 2004). Family factors, including parents and other family members, play a crucial role in assisting children in exploring their interests and careers (Ferry, 2006). Parents can demonstrate their preferences for their children's career choices by offering support and encouragement for activities that align with their interests (Kniveton, 2004). Furthermore, research by Hermawan and Tyas (2018) suggests that parents have a meaningful impact on their children's decisions to pursue careers in certain fields, such as becoming a public accountant.

Academic achievement

According to York (2015), there are two different opinions on what constitutes academic achievement. The first one argues that academic achievement is the mastery of knowledge that students demonstrate by completing their courses successfully. The other opinion suggests that academic achievement is proven by the ability of graduates to find work in their respective fields of knowledge. Academic achievement can be evaluated through various measures, such as Grade Point Average (GPA), student achievements in academic contests, involvement in student organizations, and other skills that are necessary after graduation (Principe, 2005).

Work-life balance

According to Schermerhorn in Ramadhani and Hendrasti's (2012) research, work-life balance refers to a person's ability to balance their work with their personal and family life. Delecta (2011) defines work-life balance as an individual's ability to fulfill their work responsibilities, family commitments, and other non-work responsibilities. Grzywacz and Carlos (2014) state that work-life balance is the fulfillment of expectations to balance roles related to work and family. Kirchmeyer, as cited in Kalliath & Brough (2008), describes work-life balance as achieving satisfaction in various aspects of life by allocating energy, time, and commitment well to all aspects. Moreover, according to the study conducted by Demagalhaes, Wilde, and Fitzgerald (2011), work-life balance is an intrinsic factor that influences accounting students' decisions when choosing a job.

Job market considerations

The job market serves as a platform that connects job seekers with companies that require workers. Suroto (1990) defines the labor market as the complete demand and supply of labor in society, along with the mechanisms that facilitate transactions between individuals who sell their labor and those who require it. Accounting

students can opt for various fields of work in the job market, such as private company accounting, public accounting, government accounting, or educational accounting. When considering the job market, factors such as job security, ease of accessing job vacancies, and the availability of job opportunities are crucial, as per Chan (2012). Suyono (2014) suggests that professions with a broader job market are more popular than those with a limited job market. Aristantya, Muhyarsyah, and Irfan (2019) claim that job market factors play a significant role in influencing accounting students when it comes to determining their career choices.

Research methods

This research study is qualitative and involves descriptive analysis. The purpose of this research is to determine the factors that influence undergraduate accounting students and graduates in their career choices. As per Raco (2010), qualitative research aims to provide a detailed and comprehensive description of a problem, its symptoms, facts, events, and reality, leading to a deeper understanding of the issue. The data for this research was collected through interviews with 107 undergraduate students and graduates of the Accounting Study Program who served as informants. The summary of the data description is presented in Table 1.

Table 1. Description of Sample

Description of Sample	Total
Students of the Undergraduate Accounting Study Program at Padjadjaran University (Unpad) and Indonesian Education University (UPI)	67 persons
Graduate of Unpad and UPI Bachelor of Accounting Study Program who works as an accountant in the government sector	15 persons
Graduates of Unpad and UPI Bachelor of Accounting Study Programs who work in the non-government sector	15 persons
Total	107 persons

Data analysis technique

The data gathered from the interviews was analyzed in three stages. The first stage, data reduction, involved summarizing the data and

selecting only the information relevant to the research objectives. In the second stage, data presentation, the selected data was analyzed to identify the motives behind the responses. These motives were then grouped into categories, such

as gender, regional origin, academic achievement, parents' work background, and length of service. Finally, in the third stage, conclusions were drawn based on the analyzed data, supported by valid and consistent evidence. The results of the analysis were presented in the form of tables or descriptions to aid in understanding the facts in the field.

Result and discussion

According to interviews conducted with informants, Table 2 shows the factors that influence career choices in the government or non-government sector. The table reveals that more students prefer to pursue a career in the non-government sector. Based on the feedback from students who are interested in a career in the government sector, Table 2 lists the factors that they consider in sequence.

Table 2. Student perception of career choice

Factors	Interested in a career in the government sector		Rank	Interested in a career in the non government sector		Rank
	UNPAD student (18 persons)	UPI student (14 orang)		UNPAD student (21 persons)	UPI student (14 persons)	
Job security	18	12	1 (30 persons)	6	6	3 (12 persons)
Work-life Balance	14	12	2 (26 persons)	2	3	4 (5 persons)
Non-Financial Benefits	7	10	3 (17 persons)	9	12	1 (21 persons)
Financial Benefits	9	8	3 (17 persons)	8	4	3 (12 persons)
Parental Influence	12	5	4 (17 persons)		2	4 (5 persons)
Academic achievement	6	7	5 (13 persons)	3	2	4 (5 persons)
Job Market Considerations	5	1	6 (6 persons)	10	8	2 (18 persons)
Gender	2	1	7 (3 persons)	-	1	5 (1 persons)

Factors such as job security, work-life balance, non-financial benefits, financial benefits, parental influence, academic achievement, labor market considerations, and gender play a crucial role in determining a student's choice of career. Interestingly, in the government sector, the majority of students who pursue a career are women with a GPA of 3.50 or higher, no other academic accomplishments, and whose father works as a civil servant while their mother is unemployed.

According to students' perceptions, job continuity is more secure in the government sector as there is less likelihood of termination of

employment unless employees are involved in criminal activities or serious violations of the code of ethics. Consequently, job security is more guaranteed in the government sector. Additionally, working hours in government agencies are relatively normal, with little possibility of overtime until midnight. This provides employees with ample time to engage in other activities outside of work, thereby promoting work-life balance, which is another reason why students choose a career in the government sector.

A career in the government sector provides employees with sufficient income,

although not as much as in the private sector. However, government employees can expect promotions that come with an increase in income. Additionally, job security is higher in the government sector as layoffs are less common. This financial stability is one reason why many students choose to pursue a career in the government sector. Moreover, the government sector offers opportunities for employees to enhance their knowledge and skills through training programs and scholarships to pursue higher education. Apart from that, there are relatively more opportunities for business trips and vacations than in the private sector. These non-financial benefits make the government sector an attractive choice for students. Parents who work in the government sector serve as role models for their children, inspiring them to follow a similar career path. With good academic achievements, students are confident in their ability to pass the rigorous selection process for government jobs. The intense competition to become a government employee also serves as a challenge for students, and it is a matter of pride if they can pass the selection.

Moreover, government employees are highly respected by the public, which adds to the prestige of working in this sector. Although there is no gender-based discrimination in government jobs, the regular working hours offer female employees the flexibility to balance their careers with their household responsibilities, such as being homemakers. These factors make a career in the government sector an appealing option, especially for female students. On the other hand, students who choose to pursue a career in the non-government sector consider several factors before making their decision. These factors include non-financial benefits, job market prospects, job security, financial benefits, academic achievement, work-life balance, parental influence, and gender, in that order. According to these students, the non-government sector offers more challenging work opportunities, which allows them to showcase their abilities and accomplishments. Career growth in this sector is based on work performance, not just the length of work experience. Students also prioritize non-financial benefits when selecting a career in the non-government sector. Additionally, there are

more job openings available in the non-government sector.

Employee recruitment that operates around the clock has made it easier for college graduates to find jobs. Nonetheless, job security is a crucial factor that students consider when deciding on their career paths. While there is a slight possibility of layoffs in the government sector, the work environment there is often characterized by acts of corruption, collusion, and nepotism. This can deter students from pursuing a career in the government sector. On the other hand, employees working in the non-government sector generally receive higher pay, and they have better chances of getting promoted. In addition, students generally have a better understanding of private-sector accounting than government accounting, which makes them more interested in pursuing a career in the non-government sector.

Moreover, the non-government sector offers a better work-life balance, with modern workspaces, flexible clothing requirements, and a dynamic work environment. This also makes students interested in pursuing a career in this sector. Furthermore, students are often influenced by their parents and family members who work in the non-government sector when making their career choices. Additionally, the non-government sector offers more flexibility, allowing employees to resign if they want. This is one of the reasons why female students are more inclined to choose a career in the non-government sector.

Based on the data presented in Table 3, it is evident that a higher number of graduates who currently work in the non-government sector are interested in switching to the government sector compared to those who prefer to remain in the non-government sector. Graduates who work in the non-government sector and consider switching to the government sector take into account several factors, including job security, non-financial benefits, work-life balance, parental influence, academic achievement, financial benefits, and job market considerations.

Working in the government sector is perceived to be a more secure and stable job as there is less chance of being laid off. This sense

of security is one of the reasons why graduates from the non-government sector show interest in pursuing a career in the government sector. Additionally, working for the community is seen as an opportunity to develop social consciousness, which creates a sense of

satisfaction and happiness among employees. Furthermore, parents and families take pride in their children working in civil services, which also contributes to their interest in working in the government sector.

Table 3. Graduate perception of career choice

Factors	Interested in working in the government sector		Rank	Stay interested in work in the non-government sector		Rank
	Graduate of UNPAD (3 persons)	Graduate of UPI (6 persons)		Graduate of UNPAD (4 persons)	Graduate of UPI (2 persons)	
Job security	3	5	1 (8 persons)	2	1	2 (3 persons)
Non-financial benefits	3	5	1 (8 persons)	3	2	1 (5 persons)
Work-life Balance	3	4	2 (7 persons)	1	-	4 (1 persons)
Parental influence	3	3	3 (6 persons)	1	-	4 (1 persons)
Academic achievements	1	4	4 (5 persons)	2	-	3 (2 persons)
Financial benefits	1	-	5 (1 persons)	1	1	3 (2 persons)
Job market considerations	-	1	5 (1 orang)	2	1	2 (3 orang)
Gender	-	-	-	-	-	-

Good academic achievement is another factor that motivates graduates to consider a career in the government sector. Passing the selection process to become a government employee is perceived as a prestigious achievement, which challenges the graduates to pursue a career in the government sector. The potential for earning a higher income in certain government agencies is also an attractive option for graduates who are considering a career switch.

Graduates who are looking to switch their careers to the government sector consider normal working hours and a manageable workload as important factors. This is especially true for female employees. On the other hand, graduates who want to continue working in the non-government sector consider non-financial

benefits, job market considerations, job security, financial benefits, academic achievement, work-life balance, and parental influence as important factors.

Those who prefer the non-government sector often do so because of challenging work, higher income, and a more dynamic and flexible working environment. Furthermore, the risk of corruption, collusion, and nepotism is perceived to be higher in the government sector. Tight competition to become a civil servant and a lack of understanding of government accounting also discourage graduates from switching to the government sector. The gender factor does not influence graduates' preferences between the two sectors. Most graduates believe that there is no difference in tolerance for female employees in both sectors.

According to Table 4, informants who currently work in the government sector consider various factors when deciding on a career path. These factors include non-financial benefits, job security, work-life balance, financial benefits, academic achievement, parental influence, labor market considerations, and gender. Among these

factors, non-financial benefits such as the opportunity to continue their education, official travel, and the chance to interact with various parties are the most attractive aspects that make graduates choose a career in the government sector.

Table 4. Perception of accountants who work in the government sector

Factors	UNPAD graduate working in the government sector (8 persons)	UPI graduate working in the government sector (7 persons)	Rank
Non-financial benefits	8	7	1 (15 persons)
Job security	8	6	2 (14 persons)
Work-life balance	6	6	3 (12 persons)
Financial benefits	5	6	4 (11 persons)
Academic achievement	4	4	5 (8 persons)
Parental influence	3	4	6 (7 persons)
Job Market Considerations	2	4	7 (6 persons)
Gender	3	2	8 (5 persons)

The government sector offers several advantages that encourage graduates to pursue a career in this field. For instance, guaranteed job security and promotions based on length of service are enticing factors. Additionally, reasonable working hours and rare overtime allow employees to spend quality time with their families and lead a balanced social life. The potential to earn a high income, especially in certain agencies, is another attraction for graduates. Their good academic achievements give them the confidence to pursue a career in this sector. Furthermore, the support of proud parents and family members is another motivator. Finally, the government sector is known for its good tolerance towards female employees, which makes it an ideal career choice for women.

Conclusion, limitation, and suggestion

Students and graduates who have worked as accountants in both government and non-government sectors provided feedback on eight key factors to consider when deciding to pursue a career in either sector. These factors include job security, non-financial benefits, work-life balance, financial benefits, parental influence, academic achievement, labor market considerations, and gender.

Similarly, those who currently work as accountants in either sector and choose to pursue a career in the other sector consider eight different factors. These include non-financial benefits, job market considerations, job security, financial benefits, academic achievement, work-life balance, parental influence, and gender.

The research shows that job market and work-life balance factors hold different positions of importance for each group. For those who choose to work as accountants in the government sector, work-life balance ranks third, while for those who opt for the non-government sector, it ranks sixth. Similarly, the job market consideration factor ranks seventh for government sector accountants, while it comes second for non-government sector accountants.

The research found that job security, non-monetary benefits, work-life balance, financial incentives, parental influence, academic achievement, job market factors, and gender are all important considerations when it comes to choosing a career location. Gender is not a significant factor for graduates who are already employed in the non-government sector when deciding to switch to the government sector or remain in their current jobs.

The informants who chose to pursue a career as an accountant in the government sector also mentioned "prestige" as one of the deciding factors. They believe that working in the government sector is more prestigious than working in the non-government sector because not everyone has the opportunity to work for the government.

However, the research has certain limitations in terms of its sample size and the geographical location of the participants, as all the informants only belong to two universities in the same area. To improve the quality of future research, it is recommended that a larger number of universities and participants should be included. Additionally, the factor of prestige should be considered as a crucial variable that impacts the choice of career.

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