REVEALING THE IMPACT OF MOTIVATION, PERCEPTION, AND FAMILY ENVIRONMENT ON STUDENTS BECOMING PUBLIC ACCOUNTANTS

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ABSTRACT

According to Law no. 5/2011According to Law No. 5/2011, public accountants have received permission from the Minister of Finance to provide certification and non-certification services. This research aims to determine the influence of Motivation, perception of the public accounting profession, and family environment on interest in becoming a public accountant simultaneously and partially. This research method is classified as correlational using a quantitative approach. In this research, data collection used a questionnaire with a purposive sampling method. The population in this study were accounting students at the Islamic University of Malang class of 2019, 2020, and 2021. Data was obtained from 230 respondents. Data analysis uses multiple linear regression. Meanwhile, data processing uses IBM SPSS 22. The research results show that Motivation has a significant positive effect on interest in becoming a public accountant, perception of the public accountant profession has a significant positive effect on interest in becoming a public accountant, and family environment has a significant positive effect on interest in becoming a public accountant. Motivation, perception of the public accounting profession, and the family environment simultaneously influence interest in becoming a public accountant.

Keywords: **Motivation, Perception of the Public Accounting Profession and Family Environment**

INTRODUCTION

According to Law No. 5/2011, public accountants have received permission from the Minister of Finance to provide certification and non-certification services. However, the number of accountants in Indonesia still needs to be more significant. Based on the latest information published on the Indonesian Institute of Public Accountants (IAPI) website as of January 31, 2020, there are currently 639 Public Accounting Firms (KAP) operating in Indonesia, although the number of accountants who have passed the certification exam and are registered as IAPI members is 4,226 people and this is also reflected in the number of registered public accountants on January 31, 2020, which was only 1,422 people. However, many certified public accountants (CPAs) choose to avoid becoming public accountants; this indicates a lack of student interest in public accounting, even for certified ones (Santi, 2021).

According to Fitria (2016), this risk is that a public accountant is obliged to maintain independence in auditing financial reports. In Indonesia, there are still very few public accountants. Based on the development of the number of public accountants from 2016 to 2019 issued by the Financial Professional Development Center (PPAK), Ministry of Finance of the Republic of Indonesia (KKPI), the number of public accountants continues to increase, as can be seen from the relatively large percentage of the number of public accountants, namely almost 10% occurred from 2016 to 2017. Although the number of public accountants increased from 2017 to 2018, the percentage growth in the number of public accountants decreased from the previous year to 5% in 2017 to 2018, and even from 2018 to 2019, it was only 1%. This shows that public accounting offers an excellent opportunity for accounting students to become professionals. Even the Indonesian Institute of Public Accountants (IAPI) revealed that Indonesia still needs many public accountants to anticipate growth in the business sector. (CNN: 2019).

Based on research from Arifianto (2014), the many requirements that students must fulfill before or after becoming a public accountant are the reasons for students' low interest in becoming a public accountant. However, recently, the government and IAPI (Indonesian Association of Public Accountants) have been trying to reduce burdensome requirements so that more students can choose a career as a public accountant. This includes planning a direct accounting qualification exam so accounting students with undergraduate degrees can take it directly without accounting training. However, the preparation required must be higher for those who have completed the public accounting profession.

Apart from that, several other factors can influence interest in becoming a public accountant, namely the student's motivation. According to Sardiman (2005), self-motivation is a motive (driving force) that becomes active and whose functioning does not need to be stimulated from outside because the individual already has the urge to do something. Self-motivation is very much needed in everyday life because it can motivate a person to achieve what he wants; apart from motivation, perception also influences a person's interests. A person's interpretation of his sensory impressions of his environment will significantly influence his behavior, which determines what factors he sees as vital motivational factors, according to Siagian (2012) in Suseno (2018). Apart from motivation and perceptions of student interest, there is a family environment;

according to Prajanti (2015) and Dewi (2018), the family environment is the first social group in human life, a place to learn and express oneself as a social human when interacting with the group.

LITERATURE REVIEW

Interest Theory

According to the Big Indonesian Dictionary (KBBI), interest is defined as a high inclination towards something, passion, desire. According to Susanto (2013: 58), interest is a drive within a person or a factor that creates interest or attention effectively, which causes the choice of an object or activity that is profitable, enjoyable, and over time will bring satisfaction to him.

Motivation Theory

Motivation in the Big Indonesian Dictionary (KBBI) is an urge that arises in a person consciously or unconsciously to act with a specific goal, or the definition of motivation is an effort that can cause a person or particular group of people to be moved to do something because they want to achieve the desired goal. Alternatively, they get satisfaction with their actions (Santi, 2021).

Perception Theory

Perception is how people see or interpret events, objects, and people. Etymologically, perception comes from Latin, namely perception (perception), which means compiling, recognizing, and interpreting sensory information to provide a picture and understanding of the environment. According to Henry (2013), perception is the experience of objects or events obtained from inferred and interpreted information.

Interest in Becoming a Public Accountant

Interest is a desire carried out by someone constantly and consistently based on a sense of interest and no coercion from outside parties by observing, comparing, and considering their needs or goals, characterized by a sense of pleasure and enthusiasm in doing so Budiarso et al. (2015). Meanwhile, a public accountant is a profession that sells its services to the general public, especially in the field of examining financial reports prepared by its clients. Also, it sells its services as a tax consultant, consultant in management, accounting preparation, and preparation of financial reports (Mulyadi, 2011).

Motivation

According to Sardiman (2005:89), Self-Motivation is a motive (driving force) that becomes active, and its function does not need to be stimulated from outside because the individual already has the urge to do something.

Public Accountant Profession

The accounting profession is where an accountant is responsible for what he does for the organization, society, and himself. From the public accounting profession, the public expects a free and impartial assessment of the information presented by company management in financial reports (Mulyadi, 2002).

Family Environment

Psychologically, the environment includes all stimuli supported by an individual, starting from conception birth until death. Stimulation can be in the form of traits, interactions, tastes, desires, feelings, goals, interests, needs, desires, emotions, and intellectual capacity by Dalyono (2005) in Ningsih (2021).

Conceptual Framework

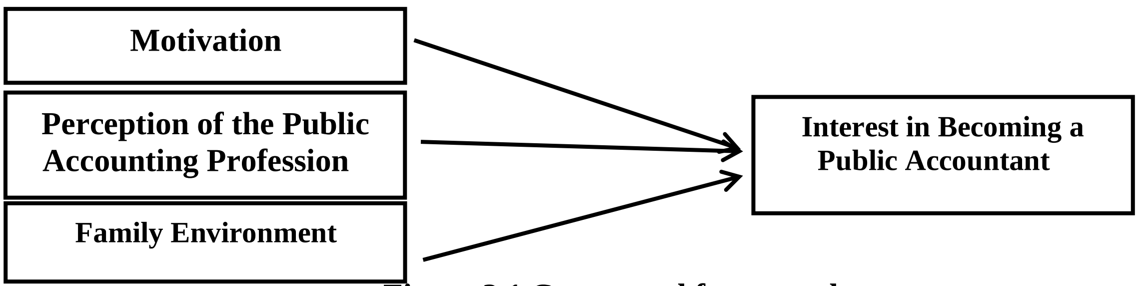

Figure 2.1 Conceptual framework

Research Hypothesis

H1 : Motivation, Perception of the Public Accounting Profession and Family Environment Simultaneously Influence Interest in Becoming a Public Accountant.

H1a : Motivation influences interest in becoming a public accountant

H1b : Perceptions of the Public Accounting Profession influence the Interest in Becoming a Public Accountant

H1c : Family environment influences interest in becoming a public accountant

RESEARCH METHODS

Type, Location and Time of Research

This type of research uses quantitative. This research was conducted on study program students at the Faculty of Economics and Business, Islamic University of Malang (FEB UNISMA). The time used for this research is from March 2023 to November 2023.

Population and Sample

The population in this research were active accounting students at the Islamic University of Malang class of 2019, 2020, and 2021. The technique used in sampling this research was purposive sampling, namely, where the sampling technique takes specific considerations into account. The respondent criteria used in this research are active students in 2019, 2020, and 2021 and students who have/are currently taking accounting examination courses 1 2.

Operational Definition of Variables

1) Dependent Variable

The dependent variable is the variable that is influenced or is the result, because of the existence of the independent variable. The dependent variable used in this research is Academic Fraud.

Interest in Becoming a Public Accountant

According to Putro (2012), the indicators used in measuring the interest variable in becoming a public accountant include :

1) Personal interest in becoming a public accountant
2) Situational interest in becoming a public accountant
3) Interest in the psychological characteristics of becoming a public accountant

The academic cheating variable is measured using a Likert scale with a score of 1 to 4. The assessment points in the questionnaire for each question are STS (Strongly Disagree), TS (Disagree), S (Agree) and SS (Strongly Agree).

2) Independent Variable

The independent variable is the variable that influences or is the cause of the change or emergence of the dependent (dependent) variable. This research has 3 independent variables, namely :

Motivation

Based on the combination of learning motivation indicators proposed by Herzberg in Hasibuan (2019: 158), namely :

1) Achievement
2) Confession
3) The job itself
4) Responsibility
5) Will
6) Development of individual potential

The academic cheating variable is measured using a Likert scale with a score of 1 to 4. The assessment points in the questionnaire for each question are STS (Strongly Disagree), TS (Disagree), S (Agree) and SS (Strongly Agree).

Perception of the Public Accounting Profession

To measure variables, use the indicators in the Putro (2012) instrument, namely:

1) Intrinsic value of work
2) Salary/financial income
3) Job market considerations

The academic cheating variable is measured using a Likert scale with a score of 1 to 4. The assessment points in the questionnaire for each question are STS (Strongly Disagree), TS (Disagree), S (Agree) and SS (Strongly Agree).

Family Environment

The indicators of family environment variables according to Hutapea (2017), are :

1) How do parents provide education
2) Harmonious family relationships
3) Family circumstances
4) Family economic conditions
5) Understanding of both parents
6) How is culture culture

The academic cheating variable is measured using a Likert scale with a score of 1 to 4. The assessment points in the questionnaire for each question are STS (Strongly Disagree), TS (Disagree), S (Agree) and SS (Strongly Agree).

RESEARCH RESULTS AND DISCUSSION

The total population in this study was 519 active students of the Accounting Study Program at the Islamic University of Malang, consisting of 195 class of 2019, 163 class of 2020 and 161 class of 2021. The method for determining the number of samples in this study used the Slovin formula as follows :

$$n = \frac{N}{1 + (N \times e^2)}$$
$$n = \frac{519}{1\ +\ 519\ (0{,}05\%)}$$
$$n = \frac{519}{1 + 1{,}2975}$$
$n =\ 225{,}89$ (rounded up to 230 respondents)

Table 1. Details of Questionnaire Distribution

No	Details	Amount
1	Distributed questionnaires	250
2	Unreturned questionnaires	(8)
3	Returned questionnaire	242
4	Questionnaires that do not match the criteria	(12)
	Total questionnaires that can be processed	230

Descriptive Statistical Analysis

Table 2. Results of Descriptive Statistical Analysis

	N	Minimum	Maximum	Mean	Std. Deviation
Motivation	230	1	4	3.28	0.872
Perception of the Public Accounting Profession	230	1	4	3.26	0.882
Family Environment	230	1	4	3.27	0.882
Interest in Becoming a Public Accountant	230	1	4	3.27	0.898
Valid N (listwise)	230				

Based on table 2, the descriptive statistical test results of the research variables consist of minimum value, maximum value, mean and standard deviation. The conclusion from the results of the descriptive analysis is :

1. The Motivation variable (X1) answered by 230 respondents has a minimum value of 1; maximum value 4; mean 3.28 and standard deviation 0.872.
2. The variable Perception of the Public Accounting Profession (X2) which was answered by 230 respondents has a minimum value of 1; maximum value 4; mean 3.26 and standard deviation 0.882.
3. The Family Environment variable (X3) answered by 230 respondents has a minimum value of 1; maximum value 4; mean 3.27 and standard deviation 0.882.
4. The variable Interest in becoming a Public Accountant (Y) answered by 230 respondents has a minimum value of 1; maximum value 4; mean 3.27, and standard deviation 0.898.

Instrument Test

Validity Test

Table 3. Validity Test Results

Variable	Indicator	r Count	r Table	Information
Motivation (X1)	X1.1	0,453	0,129	Valid
	X1.2	0,523	0,129	Valid
	X1.3	0,561	0,129	Valid
	X1.4	0,559	0,129	Valid
	X1.5	0,581	0,129	Valid
	X1.6	0,574	0,129	Valid
Perception of the Public Accounting Profession (X2)	X2.1	0,529	0,129	Valid
	X2.2	0,551	0,129	Valid
	X2.3	0,488	0,129	Valid
	X2.4	0,482	0,129	Valid
	X2.5	0,589	0,129	Valid
	X2.6	0,530	0,129	Valid
Family Environment (X3)	X2.1	0,542	0,129	Valid
	X2.2	0,519	0,129	Valid
	X2.3	0,507	0,129	Valid
	X2.4	0,528	0,129	Valid
	X2.5	0,553	0,129	Valid
Interest in Becoming a Public Accountant (Y)	Y1	0,567	0,129	Valid
	Y2	0,520	0,129	Valid
	Y3	0,564	0,129	Valid
	Y4	0,478	0,129	Valid
	Y5	0,513	0,129	Valid
	Y6	0,433	0,129	Valid
	Y7	0,470	0,129	Valid
	Y8	0,580	0,129	Valid

Based on the results of the validity test in Table 3, it shows that all items of the statement instrument are declared valid because it can be seen from all the values that the results are r calculated > r table, for example, in X1.1 which has a value of r calculated = 0.453 which is greater than the value of r table = 0.129. Based on the table above, it is known that the calculated r-value of all instrument items is greater than the table r value, so it can be concluded that all the statement instrument items proposed are to measure the value of the variables Motivation (X1), Perception of the Public Accounting Profession (X2), Family Environment (X3) and The interest in becoming a Public Accountant (Y) in this study was declared valid, meaning that all the statement instrument items were suitable for use as a questionnaire.

Reliability Test

Table 4. Reliability Test Results

No.	Variable	*Cronbach's Alpha*	Number of Items	Information
1.	Motivation (X1)	0,874	6	Reliabel
2.	Perception of the Public Accounting Profession (X2)	0,820	6	Reliabel
3.	Family Environment (X3)	0,790	5	Reliabel
4.	Interest in Becoming a Public Accountant (Y)	0,786	8	Reliabel

(Source: Data processed by SPSS, 2023)

Based on the reliability test in table 4, a conclusion can be obtained which shows that the four variables, namely Motivation (X1), Perception of the Public Accountant Profession (X2), Family Environment (X3) and Interest in Becoming a Public Accountant (Y) are declared reliable, because they have a Cronbach Alpha value > 0.60. The coefficient value of Motivation (X1) is 0.874 > 0.6, Perception of the Public Accountant Profession (X2) is 0.820 > 0.6, Family Environment (X3) is 0.790 > 0.6 and the coefficient value of Interest in becoming a Public Accountant (Y) is 0.786 > 0.6.

Uji Normalitas

Tabel 5. Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test					
		Motivation	Perception of the Public Accounting Profession	Family Environment	Interest in Becoming a Public Accountant
N		230	230	230	230
Normal Parameters,b	Mean	19.70	19.57	16.35	26.16
	Std. Deviation	2.847	2.832	2.337	3.708
Most Extreme Differences	Absolute	.130	.136	.104	.100
	Positive	.119	.136	.103	.091
	Negative	-.130	-.109	-.104	-.100
kolmogorov – smirnov Z		.130	.136	.104	.100
Asymp. Sig. (2-tailed)		.111c	.109c	.095c	.100c
a. Test distribution is Normal.					
b. Calculated from data.					

(Source: Data processed by SPSS, 2023)

Based on the results of the one sample Kolmogorov – Smirnov test table, it shows that all independent and independent variables in this research have asymp values. Sig (2-tailed) is more than 0.05. The Motivation Variable (X1) has an asymp value. Sig (2-tailed) is 0.111 > 0.05, the Public Accountant Profession Perception variable (X2) has an asymp value. Sig (2-tailed) is 0.109 > 0.05, the Family Environment variable (X3) has an asymp value. Sig (2-tailed) is 0.095 > 0.05, and the variable Interest in Becoming a Public Accountant (Y) has an asymp value. Sig (2-tailed) is 0.100 > 0.05. So, it can be concluded that all variable data is usually distributed.

Classic Assumption Test

Multicollinearity Test

Table 6. Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Motivation	.550	1.819
	Perception of the Public Accounting Profession	.467	2.142
	Family Environment	.546	1.830

(Source: Data processed by SPSS, 2023)

Based on the results of the multicollinearity test in table 6, the Motivation Variable (X1) has a Tolerance value of 0.550 > 0.10, and a VIF value of 1.819 < 10, Perception of the Public Accounting Profession (X2) has a Tolerance value of 0.467 > 0.10 and a VIF value amounting to 2,142 < 10, Family Environment (X3) has a Tolerance value of 0.546 > 0.10 and a VIF value of 1.2830 < 10. So it can be concluded that the independent variable in this study has a VIF < 10 with a Tolerance value > 0.10, so it can be said that there are no symptoms of multicollinearity.

Heteroscedasticity Test

Table 7. Heteroscedasticity Test Results

Coefficients a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.906	.798		4.894	.000
	Motivation	.009	.047	.016	.187	.852
	Perception of the Public Accounting Profession	.026	.051	.048	.250	.616
	Family Environment	.016	.057	.025	.028	.496

(Source: Data processed by SPSS, 2023)

Based on the results of the heteroscedasticity test in Table 7, the significance value of the Motivation variable (X1) is more significant than 0.05, namely 0.852 > 0.05. The significance value of the Public Accounting Profession Perception variable (X2) is more than 0.05, 0.616 > 0.05. The significance value of the Family Environment variable (X3) is more than 0.05, namely 0.496 > 0.05. So from these results, it can be concluded that all independent variables consisting of Motivation, Perception of the Public Accounting Profession, and Family Environment do not occur in heteroscedasticity.

Multiple Linear Regression Analysis

Table 8. Multiple Linear Regression Analysis Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	Sig.	
		B	Std. Error	Beta		
1	(Constant)	3.855	1.329		2.900	.004
	Motivation	.340	.078	.261	4.383	.000
	Perception of the Public Accounting Profession	.299	.085	.229	3.539	.000
	Family environment	.596	.095	.376	6.291	.000

(Source: Data processed by SPSS, 2023)

Based on table 8, the results of the multiple linear regression analysis test show the following regression model :

Y = 3,855 + 0,340X1 + 0,299X2 + 0,596X3

(0,000) (0,000) (0,000)

Information :

Y : Interest in Becoming a Public Accountant

X_1 : Motivation

X_2 : Perception of the Public Accounting Profession

X_3 : Family environment

e : Error

1. The constant (a) is 3.855, indicating that the independent variables Motivation (X1), Perception of the Public Accountant Profession (X2), and Family Environment (X3) are assumed to have a value of 0 (zero), so the size of the dependent variable Interest in Becoming a Public Accountant (Y) is 3.855.
2. The regression coefficient for the Motivation variable (X1) is 0.340, meaning that for every increase (addition) of 1 unit of the Motivation variable (X1), it will increase the Interest in Becoming a Public Accountant (Y) by 0.340 units or vice versa.
3. The regression coefficient for the variable Perception of the Public Accountant Profession (X2) is 0.299, meaning that for every increase (addition) of 1 unit of the

variable Perception of the Public Accountant Profession (X2), it will increase the Interest in Becoming a Public Accountant (Y) by 0.103 units or vice versa.
4. The regression coefficient for the Family Environment variable (X3) is 0.596, meaning that for every increase (addition) of 1 unit of the Family Environment variable (X3), it will reduce the Interest in Becoming a Public Accountant (Y) by 0.569 units or vice versa.

Hypothesis Test

Simultaneous Test (F)

Table 9. Simultaneous Test Results

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1761.714	3	587.238	95.663	.000b
	Residual	1387.333	226	6.139		
	Total	3149.048	229			

(Source: Data processed by SPSS, 2023)

Based on the F test results in table 9, it shows that the calculated F value > F table (95,663 > 2.108) and the significant value is 0.001 < 0.05. So from this analysis it can be concluded that simultaneously the variables Motivation (X1), Perception of the Public Accountant Profession (X2) and Family Environment (X3) have a significant effect on Interest in Becoming a Public Accountant (Y).

Detemination Test (R^2)

Table 10. Determination Test Results

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.748a	.559	.554	2.478

Based on the results of the Adjusted R2 coefficient of determination test in table 10, it shows that the dependent variable Interest in Becoming a Public Accountant (Y) can be explained 55.4% by the independent variables Motivation (X1), Perception of the Public Accountant Profession (X2) and Family Environment (X3). Adjusted R2 value 0.554 or 55.4%. Meanwhile, the remainder (100% - 55.4% = 44.6%) is influenced by other variables.

Partial Test (t)

Table 11. Partial Test Result (t)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.855	1.329		2.900	.004
	Motivation	.340	.078	.261	4.383	.000
	Perceptions of the public Accounting Profession	.299	.085	.229	3.539	.000
	Family Environment	.569	.095	.376	6.291	.000

(Source: Data processed by SPSS, 2023)

Based on the results obtained in table 11, the t test results can be concluded that :

1. The Influence of Motivation on Interest in Becoming a Public Accountant

The calculated t value of the independent variable Motivation (X1) on the dependent variable Interest in Becoming a Public Accountant (Y) is 4.383. Thus, the t count is 4,383 > t table 1,651, and the significant value is 0.000 < 0.05, which means that H1a is accepted, so it can be concluded that the Motivation variable (X1) has a positive effect on Interest in Becoming a Public Accountant (Y). As a result, the higher the motivation felt by students, the greater the student's desire to become a public accountant. The results of this research are consistent with research by Santin et al. (2020), Suniantara (2021), and Pramita and Ratna (2019). The results of each researcher explain that motivation significantly influences interest in becoming a public accountant. However, Cahya Erawati's (2020) research did not significantly affect or need to align with this research. Motivation has little effect on interest in becoming a public accountant. Shows that motivation is not one of the main factors considered in deciding to be interested in becoming a public accountant.

2. The Influence of Perceptions of the Public Accounting Profession on Interest in Becoming a Public Accountant

The calculated t value of the independent variable Perception of the Public Accounting Profession (X2) on the dependent variable Interest in Becoming a Public Accountant (Y) is 3.539. Thus, the t count is 3.539 > t table 1.651, and the significant value is 0.000 < 0.05, which means that H1b is accepted, so it can be concluded that the variable Perception of the Public Accountant Profession (X2) has a positive effect on Interest in Becoming a Public Accountant (Y). This means that the higher a person's knowledge or perception of public accounting, the greater their desire to take up the profession, and conversely, the lower a person's knowledge of public accounting, the lower a person's interest in becoming a public accountant. The results of this research are consistent with research conducted by Paramita & Ratna (2019) with the results that the perception of the public accounting profession has a significant effect on interest in becoming a public accountant; however there is research that does not have a significant effect or is not in line with the results of this research, namely research conducted by Cahya & Erawati (2020) and Santi et al (2020), with the result that the perception of the public accounting profession does not affect interest in becoming a public accountant.

3. The influence of family environment on interest in becoming a public accountant

The calculated t value of the independent variable Family Environment (X3) on the dependent variable Interest in Becoming a Public Accountant (Y) is 6.291. Thus, the t count is 6.291 > t table 1.651, and the significant value is 0.000 < 0.05, which means that H1c is accepted, so it can be concluded that the Family Environment variable (X3) has a positive effect on Interest in Becoming a Public Accountant (Y). The results of this research are consistent with research conducted by Ningsih (2021) with the results that the family environment has a significant influence or is in line with the interest in becoming a public accountant but is different from the research of Cahya & Erawati (2020), which shows the results that the family environment has no significant influence or not. This is in line with my interest in becoming a public accountant.

RESUME

Based on the hypothesis testing and analysis that has been described, it can be concluded as follows :

1. Motivation, perception of the public accounting profession, and the family environment simultaneously influence interest in becoming a public accountant.
2. Motivation positively affects interest in becoming a public accountant among Accounting Students at the Islamic University of Malang.
3. The perception of the public accounting profession positively influences interest in becoming a public accountant among Accounting Students at the Islamic University of Malang.

4. The family environment positively influences interest in becoming a public accountant among Accounting Students at the Islamic University of Malang.

Limitations

1. The sample in this study was limited to the Islamic University of Malang, Department of Accounting, totaling 230 people.
2. In this research, the method used in collecting data only used a Google form link, which was distributed to Accounting Students at the Islamic University of Malang. Because the questionnaire method has several areas for improvement. Among them are that respondents are often not careful in answering, not all respondents answer, and some respondents give dishonest answers.
3. This research only uses Motivation, Perception of the Public Accounting Profession, and Family Environment.

Suggestion

1. Future researchers are expected to increase the population and research sample by involving more respondents. For example, all universities in Malang have a wider scope.
2. It is hoped that future researchers will add data collection methods using direct interviews to dig deeper and better quality information. Data collection techniques in the form of interviews were used.
3. It is hoped that future researchers will not only use three variables but also add other variables, such as Adversity Intelligence (Paramita & Sari, 2019) and Job Market Considerations (Hudiyani et al., 2020), so this research does not stop here. It is hoped that future researchers will. It is best to add data collection methods with direct interviews so that you can dig deeper and better quality information. Using data collection techniques in the form of interviews, researchers can obtain clearer explanations of answers from sources because the information is obtained directly from the source.

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