



GENDER AND FINANCIAL REWARDS: ACCOUNTING STUDENTS' INTEREST IN A CAREER AS A PUBLIC ACCOUNTANT

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Accepted: November 03, 2023

Revised: March 28, 2024

Published: April 30, 2024

Abstract: The choice of operators that can be taken as someone who has an accounting education background, namely public accountants, government accountants, corporate accountants, and educator accountants. The difference in career choices is where accountants work. Public Accountants are independent accountants who work for the public interest. This research is empirical research with a quantitative approach that involves the use of statistical analysis. The study used primary data, the research sample consisted of 160 accounting students from 1 PTN and 3 PTS. The tool used in the research was logistic regression with SPSS software version 16. Research explains gender influences the intention of accounting students in for a career as a Public Accountant. However, consideration of financial rewards and the job market has not been able to provide empirical evidence of interest in accounting students for a career as a Public Accountant.

Keywords: Gender; Financial Reward; Public Accountant

Abstrak: Pilihan operator yang dapat diambil sebagai seorang yang memiliki latar belakang pendidikan akuntansi, yakni akuntan publik, akuntan pemerintah, akuntan perusahaan, dan akuntan pendidik. Perbedaan pilihan karier tersebut yakni tempat akuntan bekerja. Akuntan publik merupakan akuntan independen yang bekerja untuk kepentingan publik. Penelitian ini penelitian empiris dengan pendekatan kuantitatif yang melibatkan penggunaan analisis statistik. Penelitian menggunakan data primer, sampel penelitian terdiri 160 mahasiswa akuntansi dari 1 PTN dan 3 PTS. Alat yang digunakan penelitian yaitu regresi logistik dengan software SPSS versi 16. Penelitian menjelaskan jenis kelamin mempengaruhi niat mahasiswa akuntansi di untuk berkarir sebagai Akuntan Publik. Namun, pertimbangan imbalan finansial dan pasar kerja belum dapat memberikan bukti empiris minat pada mahasiswa akuntansi untuk berkarir sebagai akuntan publik.

Kata Kunci: Jenis Kelamin; Imbalan Finansial; Akuntan Publik

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Introduction

Careers are an important component of a healthy adult life. A career makes a significant contribution to one's self and serves as the cornerstone of one's core beliefs and life goals, therefore choosing a career accurately is an important step in one's life journey. The first step in building a career is to choose the ideal profession based on one's interests and abilities. Accounting graduates have access to a variety of career options depending on their educational background, in addition to the accounting profession.¹

For example, someone with an accounting or S1 background has a number of advanced options, such as completing their academic studies at the S2 level, entering the workforce, or switching to the accounting profession. Accounting graduates can pursue a variety of careers after graduation, including public accounting, government accounting, corporate accounting, or teaching accounting. Only about 1,022 accountants worked as Public Accountants in 2015, according to data from the Indonesian Institute of Public Accountants, although accounting graduates reached more than 50,000.² Only a small percentage of women (around 231) choose to work as Public Accountants in Indonesia, where men make up the majority of the profession (791 in total).³

The public accounting profession is generally dominated by men, only a few women choose to work as Public Accountants.⁴ Data obtained from the directory of the Indonesian Institute of Accountants (IAI) in 2020 shows that out of 283 Public Accountants, only 10 Public Accountants or 5% have female managers, and of 518 partners only 58 or 8.8% are female auditors.⁵ This shows the fact that there are women who are in the profession of Public Accountants, but only a few achieve high positions, so it is known that the construction of different social values results in different conditions in opportunities, achievements, and qualifications between men and women.⁶

The ability of women in the public accounting profession is doubtful because of issues related to gender issues. The public accounting profession is one field that cannot be separated from gender discrimination because it has so far highlighted the role of men. The existence of gender role differences results in women being considered to be subject to negative bias in the workplace as a consequence of the assumption that Public Accountants are stereotypical male professionals. The study found that 41% of respondents who are

¹ Adelia Martha Dan Hendro Lukman, "Faktor Yang Mempengaruhi Stock Price Volatility Perusahaan Pertambangan Di BEI (2015–2019)," *Jurnal Paradigma Akuntansi* 4, no. 1 (2022): 327.

² Olaoluwa Salwa Yaya, Adewale Fikha Lukman, And Xuan Vinh Vo, "Persistence And Volatility Spillovers Of Bitcoin Price To Gold And Silver Prices," *Resources Policy* 79, (2022).

³ Wida Alimah Azzah Dan Maryono, "Faktor–Faktor Yang Berpengaruh Dalam Pemilihan Karir Sebagai Akuntan Publik Oleh Mahasiswa Program Studi Akuntansi Universitas Stikubank Semarang," *Jurnal Akuntansi Profesi* 13, no. 1 (2022): 182.

⁴ Lismawati, Ali Hardana, Try Wahyu, Dan Nur Mutiah, "Kontribusi Data Akuntansi Biaya Terhadap Peningkatan Nilai Perusahaan Dan Tanggung Jawab Pemangku Kepentingan Pada Perusahaan Manufaktur Semen Indonesia," *Etihad: Journal Of Islamic Banking And Finance* 3, no. 1 (2023): 2.

⁵ Risanda Andi Budiantoro, Kiswanto, Rizkyana Dan Jannah, "Kelompok Riset (KeRis): Strategi Peningkatan Publikasi Ilmiah Bagi Dosen Di Jurusan Akuntansi FE UNNES," *As-Sidanab: Jurnal Pengabdian Masyarakat* 5, no. 1 (2023): 32.

⁶ Ramadhani, *Pengaruh Kinerja Akademik Dan Bias Gender Terhadap Minat Mahasiswa Akuntansi Memilih Profesi Akuntan Publik*, (Yogyakarta: Universitas Islam Indonesia, 2023).

female Public Accountants decided to leave their careers because they felt a form of discrimination.⁷

When choosing a job, one must take into account the salary, income, and incentives of the results of his work, which are often known as financial rewards. Particularly in the public accounting industry, where public accounting firms pay their auditors in their own unique way.⁸ For example, a Public Accountant can receive a large salary if the company manages many client projects. However, the remuneration that Public Accountants will receive will be lower the fewer client assignments they complete.⁹ The labor market is one of the factors that influence a person's interest in a career. Professions with a large job market will be more in demand than professions with a limited job market.¹⁰

There is a substantial relationship between intrinsic value, student perception, and parental influence on students' propensity to become Public Accountants.¹¹ Gender-related labor market factors were not significantly affected,¹² rather, it shows that gender has no effect on the desire of accounting students to pursue a career as a Public Accountant. However, the interest of accounting students to work as Public Accountants is significantly influenced by financial benefits and labor market factors. Meanwhile, factors such as gender, financial gain, and the labor market all have an impact on the enthusiasm of accounting students in a career as a Public Accountant.¹³

Methods

This research was conducted at Sheikh Ali Hasan Ahmad Addary State Islamic University Padangsidempuan, South Tapanuli Muhammadiyah University, South Tapanuli Education Institute, and Graha Nusantara University, located in Padangsidempuan. The selection of research sites using the purposive sampling method is based on several considerations including students studying Public Accountant courses at Sheikh Ali Hasan

⁷ Nur Fauziyyah And Andi Sugama, "Accounting Student Ethics Based On Gender," *Jurnal Akuntansi* 15, no. 1 (2023): 369.

⁸ Try Wahyu Utami Dan Ali Hardana, "Analisis Prediksi Kebangkrutan Dengan Menggunakan Metode Altman Z-Score Pada PT. Indofood Sukses Makmur, Tbk," *SOSMANIORA: Jurnal Ilmu Sosial Dan Humaniora* 1, no. 4 (2022): 399.

⁹ Maulida Ariyani Dan Jaeni, "Persepsi Mahasiswa Akuntansi Mengenai Faktor-Faktor Yang Mempengaruhi Minat Pemilihan Karir Menjadi Akuntan Publik," *Owner: Riset Dan Jurnal Akuntansi* 6, no. 1 (2022): 234.

¹⁰ Viriany Dan Henny Wirianata, "Faktor-Faktor Pemilihan Karir Sebagai Akuntan Publik," *Jurnal Bina Akuntansi* 9, no. 1 (2022): 2.

¹¹ Adelia Martha Dan Hendro Lukman, "Faktor Yang Mempengaruhi.., 327; Ali Hardana, Windari, Efendi, Sulaiman Dan Halimah Harahap, "Comparing Credit Procyclicality In Conventional And Islamic Rural Bank: Evidence From Indonesia," *In Annual International Conference On Islamic Economics And Business (AICIEB)* 3, (2023); Jafar Nasution, Ali Hardana, Dan Arti Damisa, "Pelatihan Manajemen Usaha Dalam Meningkatkan Usaha UMKM Kuliner," *Jurnal Pengabdian Masyarakat Bestari* 1, no. 5 (2022).

¹² May Neni Elviadmi, Desi Handayani, Dan Dita Maretha Rissi, "Analisis Pengaruh Penghargaan Finansial, Pertimbangan Pasar Kerja, Lingkungan Keluarga Dan Fleksibilitas Kerja Terhadap Minat Menjadi Akuntan Publik (Studi Empiris Mahasiswa Akuntansi Perguruan Tinggi Negeri Di Kota Padang)," *Accounting Information System, Taxes And Auditing Journal (AISTA Journal)* 1, no. 2 (2022): 150.

¹³ Husni Hasan, "Green Human Resources Management Untuk Keberlanjutan Perusahaan Pada Industri Penerbangan," *Jurnal Transportasi, Logistik, Dan Aviasi* 2, no. 1 (2022): 10.

Ahmad Addary State Islamic University Padangsidempuan, South Tapanuli Muhammadiyah University, South Tapanuli Education Institute, and Graha Nusantara University.

The research method used in this study is survey and explanation. According to the survey method, it is a primary data collection method obtained directly from the original source, in the form of interviews and questionnaires taken from a sample in the population.¹⁴ While the explanation method is a method that intends to explain the position of variables with other variables.¹⁵

The data collection method used is observation and distribution of questionnaires. Observation is a way or method of collecting information or data carried out by making systematic observations and records of the phenomenon that is being targeted for observation.¹⁶ The questionnaire is a data collection technique carried out by communicating with respondents. The distribution of questionnaires was given to 104 respondents, the figure was obtained from the determination of unknown population numbers and accidental sampling techniques.¹⁷ Accidental sampling is a technique of determining samples by chance,¹⁸ but as a student of the accounting study program. The questionnaire measurement scale uses the Likert scale with the interval scale as follows:

Table 1. Interval Scale

Interval Scale	Information
1,00 – 1,75	Strongly Disagree
1,75 – 2,50	Disagree
2,50 – 3,25	Agree
3,25 – 4,00	Strongly Agree

Source: Data Processed 2023

Data analysis used in this study is descriptive quantitative by describing or describing the data that has been collected as it is. Data were analyzed with the SPSS program with factor analysis and multiple linear regression analysis.¹⁹

¹⁴ Budi Gautama Siregar Dan Ali Hardana, *Metode Penelitian Ekonomi Dan Bisnis*, (Medan: Penerbit CV Merdeka Kreasi, Medan, 2021).

¹⁵ Nana Darna Dan Elin Herlina, "Memilih Metode Penelitian Yang Tepat: Bagi Penelitian Bidang Ilmu Manajemen," *Jurnal Ekologi Ilmu Manajemen* 5, no. 1 (2018): 287.

¹⁶ Horia Mania, Xinghao Pan, Dimitris Papailiopoulos, Benjamin Recht, Kannan Ramchandran, And Michael I Jordan, "Perturbed Iterate Analysis For Asynchronous Stochastic Optimization," *SIAM Journal On Optimization* 27, no. 4 (2017): 302.

¹⁷ Deodatus Danang, Wida Prima Mustika, Dan Agustiena Merdekawati, "Pemilihan Aplikasi Meeting Online Untuk Mendukung Work From Home Menggunakan Metode AHP," *J-SAKTI (Jurnal Sains Komputer Dan Informatika)* 4, no. 2 (2020): 533.

¹⁸ Horia Mania, Xinghao Pan, Dimitris Papailiopoulos, Benjamin Recht, Kannan Ramchandran, And Michael I Jordan, "Perturbed Iterate Analysis...", 303; Nicholas Burton, *An Analysis Of Charles P. Kindleberger's Manias, Panics, And Crashes: A History Of Financial Crises*, (Italy: Macat Library, 2017); Matthias Meyer, Eleftheria Palkopoulou, Sina Baleka, Mathias Stiller, Kirsty E H Penkman, Kurt W Alt, Yasuko Ishida, Dietrich Mania, Swapan Mallick, And Tom Meijer, "Palaeogenomes Of Eurasian Straight-Tusked Elephants Challenge The Current View Of Elephant Evolution," *Elife*, Vol. 6, (2017)

¹⁹ Ali Hardana Dan Abdul Nasser Hasibuan, "The Impact Of Probability, Transfer Pricing, And Capital Intensity On Tax Avoidance When Listed Companies In The Property And Real Estate Sub Sectors On The Indonesia Stock Exchange," *International Journal Of Islamic Economics* 5, no. 1 (2022): 67.

Result And Discussion

This study utilized primary data collected through surveys and questionnaire distribution to participants. To samples that meet the sample criteria, questionnaires are distributed. Students from Sheikh Ali Hasan Ahmad Addary State Islamic University Padangsidempuan, Muhammadiyah Tapsel University, Graha Nusantara University, and Tapsel Institute of Education became the research population with undergraduate student criteria in 2021.

Table 2. Questionnaire Return Rate Details

Details	Amount (Eks)	Percentage (%)
Questionnaires distributed	180	100
Questionnaires returned	165	87,5
Questionnaires that did not return	15	12,5
Unprocessed questionnaire	5	4,16
Questionnaires that can be used	160	100

Source: Data Processed 2023

The number of questionnaires distributed was 180 copies; Of the number of questionnaires distributed to respondents, 165 of them returned, 15 of them did not return, and 5 questionnaires could not be used, as shown in the table above. Since respondents' answers are incomplete and do not meet the sample criteria, excuses cannot be used. The mean, standard deviation, minimum, and maximum values are used in descriptive statistics to provide an overview or description of data. The following table shows the descriptive statistical results for the independent and control variables of this study:

Table 3. Descriptive Statistics of Research Variables

Variable	N	Theoretical Range	Actual Range	Theoretical Mean	Actual Mean	Std. Deviation
Gender						
Public Accountant Interests						
Total	160	0 - 1	0,00	0,5	0,51	0,502
Financial Awards						
Public Accountant Interests						
Total	160	5-25	10 - 25	15	19,89	2,810

Source: Data Processed 2023

According to the data listed in the table above, it is seen that all the characteristics of all 160 respondents taken as a sample of the study have been described. Variables such as gender, financial reward, and job market considerations have been grouped into two categories. The interest of students majoring in accounting in Padangsidempuan City to pursue a career as a Public Accountant reached a total of 160 people. Focusing on the type of gender variable, the classification of Public Accountants' interests shows a range of values from 0 to 1 because gender here is a substitute variable, where the value 0 signifies male and the value 1 indicates female.

The number of male students interested in becoming Public Accountants is 69 people, while the number of female students who have the same interest is 52 people, with a total of 121 people who show interest in pursuing a career as a Public Accountant. This

shows that the dominant of interest in becoming a Public Accountant is dominated by male students. Analysis of the gender variable in the classification of interest to become a Public Accountant indicates an actual average of 0.43, which is lower than the theoretical value of 0.5. The standard deviation of the sex variable was 0.497, indicating the variation of the respondents' answers. The gender variable has a minimum value of 0 and a maximum value of 1 because the gender variable is a dummy variable, a value of 0 indicates that it is male while a value of 1 indicates female. The gender variable in the classification of interest in being a Public Accountant is smaller than the theoretical value of 0.5. The standard deviation of the gender variable is 0.502, which indicates that the answers from respondents vary. The financial award in the classification of student interest in becoming a Public Accountant shows an actual average of 19.84 which is greater than the theoretical value of 15. The standard deviation of the financial reward variable is 2.944, indicating that respondents' answers vary. The standard deviation of the financial reward variable is 2.328, indicating that respondents' answers vary.²⁰

The financial award in the interest classification of non-public accounting students shows an actual average of 19.00 which is greater than the theoretical value of 15. The standard deviation of the financial reward variable is 2.328, which suggests that respondents' answers vary. Financial awards in the classification of student interest in becoming Public Accountants and Non-Public Accountants showed an actual average of 19.64 which is greater than the theoretical value of 15. The standard deviation of the financial reward variable is 2.820, indicating that respondents' answers vary.

Table 4. Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	161.348	.097	.145

a. Estimation terminated at iteration number 5 because parameter estimates changed by less than,000

The value of the Nagelkerke R Square results can be explained by an independent variable of 14.5%, while the remaining 85.5% can be explained by other variables that are not used in the following study. After getting a fit logistic regression model that does not require model modification results, hypothesis testing can be done. In accepting or rejecting the hypothesis is based on the significance level (α) 0.05 (5%) with the criterion if the significant value (Sig.) > the significance level (α), then H0 is accepted or Ha is rejected. Conversely, if the significant value (Sig.) < the significance level (α), then H0 is rejected or Ha is accepted.

²⁰ M Fauzan, Ali Hardana, Ananda Anugrah Nasution, Dan Mahmud Pasaribu, "Analisis Perbandingan Metode CAMELS Dan Metode RGEC Dalam Menilai Tingkat Kesehatan PT. Bank Panin Dubai Syariah, Tbk," *Jurnal Masharif Al-Syariah: Jurnal Ekonomi Dan Perbankan Syariah* 6, no. 3 (2021): 815.

Table 5. Logistic Regression Results

Variable	coefficient	Sig.	Ket.
Gender (X1)	-1.380	0.001	Received
Financial Award (X2)	0.079	0,249	Rejected
Caonstanta	2,643	0,227	

Source: Data Processed 2023

The form of the logistic regression equation can be written as follows: $\text{Log}Y = 2,643 - 1,380 X1 + 0,079 X2 + 0,023$

Based on the results of the hypothesis analysis shows that there is a significance value of 0.001 related to the sex factor. With a significance value of 0.001 which is lower than the predetermined significance level of 0.05, this shows that the gender variable has a significant impact on the interest of accounting students in choosing a career as a Public Accountant so that the hypothesis proposed can be accepted. Thus, the findings from this study are in line with previous research conducted by other researchers showing that gender plays an important role in determining career choices to become Public Accountants. This is in line with the idea that sex roles have a significant influence on various aspects of human activities. However, this finding is different from the results presented by Afifah in her research entitled "The Theory of Reasoned Action" in Hong Kong, which states that the majority of women choose to enter the public accounting profession.²¹

So, gender differences at this time become an obstacle for someone in finding the profession and career they are in. Because it has been proven in descriptive statistical results that show that most men choose the profession of Public Accountant.²² While women choose it less, the possibility of women not being too good if they become Public Accountants is seen from the type of work that can take up women's time taking care of their families.²³

The results of the hypothesis test shows that financial rewards have a significance value of 0.249, with a sig value. 0.249 is greater than 0.05. This suggests that the variable of financial reward does not affect the desire of accounting students to work as Public Accountants. Therefore, the hypothesis is rejected. Because some respondents disagreed with the statement regarding high starting salaries, the results were not significant to the interest of accounting students in a career as a Public Accountant. This may be due to the interest of students to have different work experience first.²⁴

Previous studies have shown that financial rewards do not affect the desire of accounting students to become Public Accountants. However, other studies have shown that these results do not have a negative or significant impact on students' desire to become CPAs or other accounting professionals.

²¹ Muhammad Dwi Wiwik Ernawati, Yusnidar, Dwi Agus Kurniawan, and Adriyan Ardi Rahman, "Student Evaluations In 8th Grade Science Subjects: Attitude, Self-Efficacy, Gender," *JPI (Jurnal Pendidikan Indonesia)* 11, no. 2 (2022): 23.

²² Wida Alimah Azzah Dan Maryono, "Faktor-Faktor Yang Berpengaruh...", 182.

²³ Muhammad Dwi Wiwik Ernawati, Yusnidar, Dwi Agus Kurniawan, and Adriyan Ardi Rahman, "Student Evaluations In 8th."

²⁴ Ali Hardana And Abdul Nasser Hasibuan, "The Impact Of Probability, Transfer...", 67.

The results of hypothesis testing show that labor market considerations have a significance value of 0.134. Sig value. $0.134 > 0.05$ shows that the variable of labor market considerations is proven to have no influence on the interest of accounting students in a career as a Public Accountant so the hypothesis is rejected.

The results were not significant because there were respondents' answers that did not agree with the statement on each question item.²⁵ For example, twelve respondents disagreed with the statement that employment was easily accessible out of 160 respondents, fourteen respondents disagreed with the statement that their job security was more secure when they were hired, and twelve respondents disagreed with the statement that such careers could increase access to and knowledge of baseball world issues. This indicates that there is a lack of information about the Public Accountant's job market considerations and positions. According to research conducted, job market considerations do not affect the desire of accounting students to become Public Accountants.

Conclusion

Based on the results of research male students are more likely to choose to pursue a career as a Public Accountant than female students. Therefore, gender has a significant influence on the interest of students majoring in accounting in choosing a profession as a Public Accountant in various types of higher education institutions, both State Universities and Private Universities. It is proven that financial rewards do not affect the interest of students majoring in accounting to pursue careers as Public Accountants in State Universities and Private Universities. Research shows that job market considerations also have no influence on the interest of accounting students in choosing a profession as a Public Accountant in State Universities and Private Universities.

Acknowledgments

Acknowledgments were conveyed to Dr. H. Muhammad Darwis Dasopang, M.Ag as Rector of Sheikh Ali Hasan Ahmad Addary State Islamic University Padangsidempuan, Dr. Darwis Harahap, M.Si., as Dean of the Faculty of Economics and Islamic Business, Sheikh Ali Hasan Ahmad Addary Padangsidempuan State Islamic University and Dr. Abdul Nasser Hasibuan, M.Si as Vice Dean for Academic Affairs, Faculty of Economics and Islamic Business, Sheikh Ali Hasan Ahmad Addary Padangsidempuan State Islamic University for the collaboration and his participation in providing input. Thank you to the Rector of Graha Nusantara University, South Tapanuli Institute of Education, and South Tapanuli Muhammadiyah University for their support so far.

²⁵ Muhammad Harahap, Nasruddin, Siregar, Sawaluddin, And Ali Hardana, "Green Economy Based On Sharia Maqashid Case Study In Sorkam Tengah Village, Sorkam District, Tapanuli Tengah Distric," *Jurnal Mantik* 7, no. 2 (2023): 38.

Author Contributions Statement

NM performed the measurements and was involved in planning and AH supervised the processing of the experimental data, performed the analysis, drafted the manuscript, and designed the figures, and AN performed the XYZ calculations. AA manufactured the samples characterized aided in interpreting the results, and worked on the manuscript. All authors discussed the results and commented on the manuscript.

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