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The Effect of Accounting Expertise, Internship Experience, and Job Information on Job Readiness of Accounting Students with Self Efficacy as a Moderating Variable

¹ Putri Nurul Hidayah, ² Ade Irma Suryani Lating, ³ Alphasyah Lazuardy Sidarta, ⁴ M Nur Nama Arep

^{1,2,4} Department of Accounting, Faculty of Economics and Islamic Business, Sunan Ampel State Islamic University, Indonesia

³ Department of Accounting, Faculty of Economics and Business, Universitas Brawijaya, Indonesia

Corresponding Author: Ade Irma Suryani Lating

Abstract

This study aims to examine the effect of accounting expertise, internship experience, and job information on job readiness of accounting students with self efficacy as a moderating variable. The population in this study were all active accounting students of the Faculty of Economics and Islamic Business, UIN Sunan Ampel Surabaya with a total of 515 students. The number of samples in this study were 241 active accounting students in 2019 and 2020, which were obtained through purposive sampling method. Data collection in this instrument uses an online questionnaire via

google form. The findings of this study indicate that accounting expertise affects the work readiness of accounting students and internship experience affects the work readiness of accounting students. Meanwhile, job information has no effect on the job readiness of accounting students. The research findings also reveal that self efficacy can moderate the relationship between accounting expertise and internship experience on work readiness of accounting students, but does not moderate the relationship of work information on work readiness of accounting students.

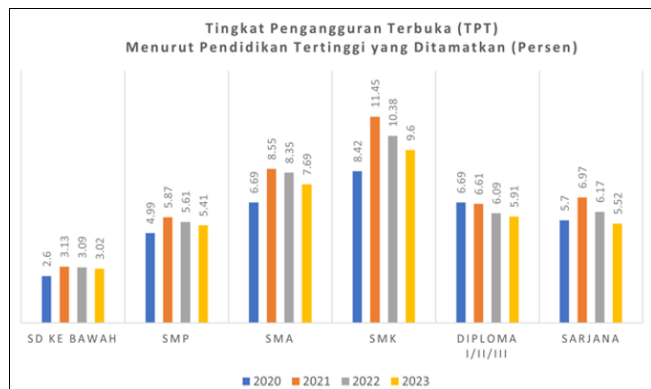
Keywords: Accounting Expertise, Internship Experience, Job Readiness, Self Efficacy, Work Information

1. Introduction

In this era of globalization, business dynamics have experienced rapid growth and transcend national boundaries. In the face of growing business development, it is important for us to create a healthy and fair economic order. This aims to make the growth process better, maximized, and socially accountable. In the world of work, human resources with the required competencies and expertise are very important (Mustari, 2021) ^[29]. Especially in the field of accounting, the need for labor as accountants will continue to increase in line with the rapid growth of businesses, both on a small, medium and multinational scale in Indonesia. On this basis, individuals are required to continue to develop themselves in order to adapt to changes around them, so that they are ready for competition in the competitive world of work. One of the ways to produce quality human resources is through education.

A quality education will produce graduates who have good competence and quality. Higher education is a formal educational institution organized by the government, functions as an advanced stage after secondary education, and includes diploma and undergraduate programs. The undergraduate program is a component in higher education that aims to prepare students to become intellectual individuals, and prepare them to become skilled workers who are ready to work in the real world (Junaidi, 2018) ^[18].

However, the phenomenon that takes place is just the opposite, amidst the large number of prospective workers who are college graduates who become unemployed. Regarding the number of unemployed people in Indonesia, it can be seen from the data presented by the Central Bureau of Statistics as follows:



Source: Central Bureau of Statistics

Fig 1

The Central Bureau of Statistics reported that the unemployment rate in Indonesia in February 2023 reached 5.83% of the total working population of 208.54 million people. More than 13% of the previous 5.83% were undergraduate (S1) and diploma graduates. Although from this data, the unemployment rate of college graduates appears to be decreasing, it is still higher than before the Covid-19 pandemic (Central Bureau of Statistics, 2023). Judging from this fact, it can be seen that college graduates who are expected to reduce the unemployment rate in Indonesia also contribute to the unemployment rate.

According to (Mutmainah, 2020)^[30] the lack of employment opportunities for college graduates is not solely due to the limited number of positions available, but also by the company's perception of the quality and work readiness of graduates. One solution to overcome this is to have sufficient work readiness for students. Therefore, preparation for work readiness is needed while they are still in college, especially for students who have entered the last level.

The Faculty of Economics and Islamic Business, precisely the Accounting Study Program of UIN Sunan Ampel Surabaya as one of the sub-systems of education has an important role in preparing a skilled and competent workforce. One of the objectives of the UIN Sunan Ampel Surabaya accounting study program is to provide results in the form of graduates in the field of accounting who are superior, competent and professional and globally competitive.

Based on the Tracer Study of UIN Sunan Ampel Surabaya Accounting Study Program in 2021-2022, there are 107 accounting graduates, 42 of whom filled out the tracer study. The average position obtained by graduates is as staff or employees. The fields of work that graduates get are in finance, accounting or non-finance. With a waiting period to get a job for the first time for 4-6 months although there are those who study while working but that is only a few. With the tracer study shows that UINSA accounting graduates can prove that they graduated can get a good job. From this phenomenon that accounting students must be ready to enter the world of work. By the way students must have competence or expertise, experience, information and also self-confidence to compete with other workers.

Work readiness is a condition that describes a person's physical, mental maturity and learning experience that is suitable for the job he chooses (Muspawi, 2020)^[28]. The initial capital for someone to enter the world of work is work readiness. The phenomenon that occurs on the campus

of UIN Sunan Ampel Surabaya itself, the level of work readiness of accounting students is still relatively low. This is evidenced by the results of initial observations of 36 accounting students of UIN Sunan Ampel Surabaya class of 2019, as shown in the graph below:



Source: Data Processed by Researchers (2022)

Fig 2

From the graph, it can be seen that the work readiness of accounting students class of 2019 is in the less ready category. Where the highest degree of work readiness of accounting students is in the very unprepared level, namely a total of 33.2%, which means that the readiness of accounting students to enter the world of work is in the less prepared category.

There are two factors that can influence work readiness based on attribution theory which explains the surrounding circumstances that cause individual behavior in social perceptions called dispositional attributions or internal factors and situational attributions or external factors. Pressure, interest, talent, intelligence, self-confidence, mastery, and insight are internal aspects that affect physical and mental development. Meanwhile, external factors include the role of the family environment, school, information on the world of work and of course experience (Ariyanto, 2020)^[4].

The work readiness of accounting students in the era of technological disruption requires prospective accountants to have expertise. Expertise in accounting includes skills and abilities gained in understanding, applying, and mastering accounting concepts. This is manifested in the insights, behavior, and abilities that a person has when doing accounting tasks (Yulianti *et al.*, 2021)^[51]. The readiness of accounting students to face the challenges and opportunities of digitalization is currently influenced by the accountant's competency and expertise factors. In addition to having knowledge and skills in accounting, an accountant also needs to be able to adapt and keep up with changing technological developments. The impact of this phenomenon also affects the existence of the accounting profession. Research conducted by Melia (2021) and Erawan (2022)^[10] supports this, showing that accounting expertise plays an important role in preparing accounting students for the world of work.

In addition to the accounting skills needed by students as provisions to prepare themselves for work, work experience is also included in the supporting aspects that can affect

students' readiness to work. In line with what was stated (Gohae, 2020)^[12] after graduation, students must have work experience because the skills they acquire during internships will help them move faster into the world of work. Through these activities, students can gain a deeper understanding of accounting practices and environmental conditions in the world of work and can also apply skills professionally in the workplace. This matter is proven by research by Khadifa (2018)^[20] and Yusman (2019)^[52] which states that the internship experience contributes a strong influence on students' work readiness.

On the other hand, another aspect that influences students' work readiness based on (Yusman, 2019)^[52] is insight related to job information. According to (Mulyana, 2016)^[27] job information is a fact that contains professional, placement and career development activities to help students get information about jobs that will help them make choices. The level of work readiness can also be improved with sufficient information about work. Students need information so that they can understand the job market and prepare for it. This is reinforced by Rosyani (2017)^[35] and Susilo (2020)^[45] in their research which states that work information affects work readiness.

One of the reinforcing variables that can make students have good work readiness is self-efficacy. This is in line with what is revealed (Syandianingrum, 2021)^[47] if a person's ability and intelligence have little benefit if they are not accompanied by self-efficacy. Therefore, in this study, researchers included the self-efficacy variable as a factor that is thought to strengthen the influence of internship experience, accounting expertise, and job information on student job readiness.

Self-efficacy is a belief in oneself to be able to carry out something well in the matter of work or tasks. Based on (Eliyani, 2018)^[9] individuals who have high self-efficacy tend to have an optimistic attitude to realize a goal to be achieved. This matter proves that belief in oneself tends to influence a person to be even better at everything about getting a higher degree, having performance in a higher degree as a result work readiness will be optimal.

The work readiness intended here is about the behavior of an accountant who will relate to the results of his work later, because an accountant will produce accounting information. Considering that the accounting profession in the future will face increasingly severe challenges, work readiness to become an accountant is needed. This encourages the need for evaluation in order to measure the work readiness of accounting students when they enter the world of work. The goal is to take preventive measures to improve the quality of graduates.

2. Review Literature

2.1 Attribution Theory

The process of attribution involves impression creation. When explaining the reasons for their own or others' actions, people use the term "attribution". In 1958, Fritz Heider created attribution theory, which investigates the stages of how individuals perceive an event and discovers how individuals make interpretations regarding the causes or reasons for their behavior. According to the theory known as dispositional and situational attributions, the environment in which a person behaves in social perception influences the person's behavior (Sudeva, 2021)^[43]. Dispositional attributions are internal causes that relate to a person's

personality features, sense of ability, motivation, and self-perception as sources of individual actions. While situational attributions relate to external reasons associated with the external environment that can influence behavior, such as social situations, societal ideals, and community perspectives. One of the most effective theories to explain academic behavior is attribution theory.

2.2 Work Readiness

Graduates' level of work readiness is measured by how well they meet employer expectations for how well they perform in a particular job. Job readiness, as defined by (Mustari, 2021)^[29] includes the abilities, knowledge, and mindset required by new college graduates to be able to contribute effectively to the achievement of their employer's goals. Physical, mental, and experiential maturity, and the willingness and competence to carry out a job, are the components that according to research (Sari & Nurhidayati, 2022)^[39] make up work readiness. Based on these assumptions, it can be concluded that readiness is the ability to carry out an activity in accordance with the ability of students to meet the demands of their future. Accounting students must be ready to enter the world of work if they want to meet the expectations of high professional graduates.

2.3 Accounting Expertise

Expertise in accounting is the result of skills and abilities in understanding and having mastery over accounting science. This can be seen in the insights, behavior, and abilities needed to complete accounting tasks (Yulianti *et al.*, 2021)^[51]. Accounting expertise includes technical as well as non-technical expertise. Based on the Association of Chartered Certified Accountants (ACCA), technical skills include; (1) Audit and insurance, (2) Financial reporting, (3) Financial management, (4) Corporate strategic performance planning, (5) Tax, (6) Risk governance and all matters related to technical accounting knowledge.

Meanwhile, non-technical expertise such as expertise; (1) Leadership, (2) Cooperation, (3) Communication skills, (4) Adaptation, (5) Ethics, (6) Being Independent and Skeptical. Accounting expertise or competence is not only limited to technical expertise or traditional accounting knowledge but also followed by adaptive ability to environmental changes and stakeholder needs. This is in line with what is explained by the American Institute of Certified Public Accountants (AICPA) that to be accepted in the world of work accounting graduates must at least have several competencies including: accounting, professional and business. To fulfill this, accounting students must first have knowledge, understanding and mastery of accounting science or everything related to accounting and have the ability to complete all tasks related to accounting.

Accounting students are said to have accounting expertise when accounting knowledge, understanding and mastery of accounting can be applied in solving all matters related to accounting. Furthermore, in real practice or in the world of work to be professional in working in the world of accounting individuals must be supported by various other skills.

2.4 Internship Experience

Internship is a form of experience gained directly. Internships are activities carried out within a certain period

of time to provide students with an overview of the work environment so that they are better prepared to work (Rosyani & Yushita, 2017) [35]. Internship activities are also a means of job training for students in the field of understanding and skills in accordance with their fields. This is in line with the opinion (Ismail *et al.*, 2018) [16] that the internship program is used to bridge the gap between the theory obtained by students in lectures and the real-life situation of professionals in the field.

Based on this opinion, it can be concluded that internship is a form of intensive and directed activity for a certain period of time which aims to gain experience in familiarizing and understanding the knowledge and skills of an individual through internships in the business sector and industry. The experience gained through this internship provides direct and indirect experience to students. Work experience is crucial to forming students who are ready to enter the world of work as reflected through student participation in the internship program. A person is said to be experienced if he has a certain level of mastery of knowledge, skills related to his field of expertise.

2.5 Work Information

Information about a job can influence a person's decision towards their future career (Mulyana, 2016) [27]. Students' job information can be an example to identify and handle available business opportunities. To help students obtain occupational information so that it can support students in making decisions, occupational information consists of data on occupational activities and career growth (Yusman *et al.*, 2019) [52]. It is very important for students to have access to information about the world of work because it helps them gain a better understanding of themselves and the world of work, as well as how to advance their careers according to their talents (Mutmainah *et al.*, 2020) [30].

Based on this definition, it can be concluded that job information is a brief description of job requirements, both statistically and qualitatively, so that students can decide on a job and understand what to do to be ready to enter the world of work.

2.6 Self Efficacy

Bandura (1997) proposed the concept of self-efficacy as an individual's belief in his or her ability to complete a particular task or job. Self-efficacy, also known as self-efficacy, can influence a person's firmness in making decisions about their career after graduating from college.

Self-efficacy is one aspect of self-knowledge, and has a significant influence on an individual's daily life. This makes self-efficacy a very important factor in making decisions and determining the actions needed to achieve the desired goals.

Self-efficacy is a positive belief that comes from within the individual. This belief allows individuals to regulate their abilities through effective actions in completing the tasks at hand. In this case, self-efficacy influences individuals to face challenging situations and conditions and overcome existing obstacles with high abilities.

3. Research Methods

3.1 Population and Sample

The population in this study were 524 active students enrolled in the Accounting Study Program, Faculty of Economics and Islamic Business, Sunan Ampel State Islamic University Surabaya as shown in the table below:

Table 1: Population in this study

S. No	Batch	Total
1.	2019	112
2.	2020	129
3.	2021	136
4.	2022	138
	Total	515

Source: Secondary Data Processed (2022)

The sampling method in this study uses non-probability sampling with purposive sampling technique. Accounting students who have taken business ethics & professional courses and internships are considered in selecting samples. So that judging from these characteristics, the researchers took samples from accounting students class of 2019 and 2020 with the details of the table below:

Table 2: Samples in this study

Sample	Total
Accounting students class of 2019	112
Accounting students class of 2020	129
Total	241

Source: Secondary Data Processed (2022)

3.2 Operational Definition

The operational definitions of the variables used in this study are described in the following table:

Table 3: Operational definitions of the variables

S. No	Variables	Indicator	Scale	Source
1	Accounting Expertise (X1)	1. Knowledge (cognitive) 2. Attitude (affective) 3. Skills (psychomotor)	Likert	(Yulianti <i>et al.</i> , 2021) [51]
2	Internship Experience (X2)	1. Students' skills are developed according to their field of specialization. 2. Get hands-on experience during the internship. 3. Able to solve various field problems 4. Bring students closer and bridge their readiness to enter the world of work after college 5. Increase student confidence	Likert	(Rosyani & Yushita, 2017) [35]
3	Job Information (X3)	1. Quantitative information Contains information on the number of jobs available, job vacancies, and the size of the workforce. 2. Quality-related information, such as job characteristics, requirements, financial rewards,	Likert	(Rosyani & Yushita, 2017) [35]

		work situation, and other factors, is included in qualitative information.		
4	Self Efficacy (Z)	1. Level of difficulty (level) 2. Strength (strength) 3. Breadth of scope (generality)	Likert	(Syandianingrum & Wahjudi, 2021) ^[47]
5	Job Readiness (Y)	1. Accountant morals and ethics 2. Knowledge related to the accounting profession 3. Perceptions related to accountant competition 4. Ability to work together in teams 5. Mastery of communication technology 6. English language skills	Likert	(Wiradarma & Sari Widhiyani, 2021) ^[50]

3.3 Data Collection Technique

Data collection is one of the most crucial stages in research. Several questions were distributed to respondents through an online questionnaire instrument created with Google Forms for data collection. Respondents could select answers from columns 1 to 5 on a structured list of questions, then submit the completed online questionnaire based on their choices.

3.4 Data Analysis Technique

1. Data Quality Test

a. Validity Test

If the questions on the survey show what the questionnaire can measure, then the survey is considered valid. (Ghozali, 2020)^[11]. If $r_{count} > r_{table}$ (at a significant level of 5%), the questionnaire is considered valid, and if $r_{count} < r_{table}$ (at a significant level of 5%), the questionnaire is said to be invalid.

b. Reliability Test

Reliability is a method for determining the reliability of a questionnaire as an indicator of a variable or construct. If the answers to questions are consistent over time, then a questionnaire is considered reliable (Ghozali, 2020)^[11]. The Cronbach alpha technique is used to measure reliability. The variable is said to be reliable if the Cronbach alpha value exceeds 0.60.

2. Classical Assumption Test

a. Normality Test

In this study, evaluating normality requires the use of the one-sample Kolmogorov-Smirnov (K-S) method. The normality test is tested using this method by comparing significant values. The normality requirement is met if the significance value of the regression model is greater than 0.05.

b. Multicollinearity Test

In the regression model, the multicollinearity test is used to determine whether the independent variables have a perfect or strong correlation. The VIF (Variant Inflation Factor) method and the tolerance value in the coefficient table are used in this study's multicollinearity test. There is no correlation problem if the tolerance value exceeds 0.1 and the number of VIF is less than 10.

c. Heteroscedasticity Test

The heteroscedasticity test is a test used to determine whether the residuals of the model have a constant variance or not (Sa'adah & Nur'ainui, 2020)^[36]. One way that can be used is the Glejser test. Glejser analysis regresses the absolute value of the residual against the independent variable. When the probability of significance is above the

5% confidence level, it can be concluded that there is no heteroscedasticity in the regression model.

3. Hypothesis Test

a. Multiple Linear Regression Analysis

Multiple linear regression analysis is carried out to determine the direction and magnitude of the influence of the independent variable on the dependent variable (Ghozali, 2020)^[11]. This analysis is used to determine the effect of accounting expertise variables (X1), internship experience (X2), job information (X3) on work readiness variables (Y).

b. Moderated Regression Analysis (MRA) Test

The technique for determining whether there is a moderating variable in the relationship between the independent variable and the dependent variable is known as moderating regression analysis (Putra & Hanggara, 2022)^[33]. Moderation regression analysis is used to determine whether the moderating variable (self efficacy) is able to moderate the independent variables (internship experience, accounting expertise, job information) on the dependent variable (job readiness).

c. T test

The t test is used to assess whether the independent variable has a partial impact on the dependent variable (Darma, 2021). If $t_{count} > t_{table}$, then the t value is in the rejection zone, and H_0 is rejected. Another approach to using the t test is to compare the probability of the t statistic with the significance threshold (α) of 0.05. If the probability of the t statistic is $<$ the significance level (α), then the independent variable is statistically significant in exerting an influence on the dependent variable.

d. Test Coefficient of Determination (R²)

A summary metric that measures how well the sample regression line fits the data is the coefficient of determination (R²). The purpose of this test is to determine the proportion of independent and dependent variables. The magnitude of the coefficient of determination (R²) indicates this. In logistic regression, the Nagelkerke R square value can be seen where R² or R square is (Ghozali, 2020)^[11]

4. Results and Discussions

4.1 Descriptive Statistics Results

Descriptive statistics are used to describe or describe in general related data by looking at values such as average, standard deviation, maximum value, and minimum value. This descriptive statistical analysis presents information about all variables in a table below:

Table 4: Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Accounting Expertise (X1)	135	16.00	45.00	30.1926	4.52274
Internship Experience (X2)	135	21.00	45.00	33.9333	3.90216
Job Information (X3)	135	25.00	40.00	31.6667	3.24382
Job Readiness (Y)	135	33.00	55.00	45.1481	5.20551
Self Efficacy (Z)	135	25.00	45.00	33.8074	4.07851
Valid N (listwise)	135				

Source: Results of SPSS output Version 23 (2023)

Validity Test Results

The validity test is considered valid if $r_{count} > r_{table}$ and has a positive value (Sugiyono, 2022) [44]. To calculate the validity test in this study, the SPSS 23 program was applied through the following results:

Table 5: Descriptive Statistics

Variables	Question Item	Value of r_{count}	Value of r_{table}	Description
Accounting Expertise (X1)	X1.1	0,585	0,169	“Valid”
	X1.2	0,534	0,169	“Valid”
	X1.3	0,411	0,169	“Valid”
	X1.4	0,623	0,169	“Valid”
	X1.5	0,478	0,169	“Valid”
	X1.6	0,611	0,169	“Valid”
	X1.7	0,555	0,169	“Valid”
	X1.8	0,591	0,169	“Valid”
	X1.9	0,430	0,169	“Valid”
Internship Experience (X2)	X2.1	0,487	0,169	“Valid”
	X2.2	0,572	0,169	“Valid”
	X2.3	0,592	0,169	“Valid”
	X2.4	0,357	0,169	“Valid”
	X2.5	0,522	0,169	“Valid”
	X2.6	0,653	0,169	“Valid”
	X2.7	0,582	0,169	“Valid”
	X2.8	0,655	0,169	“Valid”
	X2.9	0,682	0,169	“Valid”
	X2.10	0,595	0,169	“Valid”
Job Information (X3)	X3.1	0,457	0,169	“Valid”
	X3.2	0,644	0,169	“Valid”
	X3.3	0,629	0,169	“Valid”
	X3.4	0,633	0,169	“Valid”
	X3.5	0,621	0,169	“Valid”
	X3.6	0,387	0,169	“Valid”
	X3.7	0,480	0,169	“Valid”
	X3.8	0,509	0,169	“Valid”
Job Readiness (Y)	Y.1	0,602	0,169	“Valid”
	Y.2	0,539	0,169	“Valid”
	Y.3	0,629	0,169	“Valid”
	Y.4	0,663	0,169	“Valid”
	Y.5	0,579	0,169	“Valid”
	Y.6	0,762	0,169	“Valid”
	Y.7	0,663	0,169	“Valid”
	Y.8	0,723	0,169	“Valid”
	Y.9	0,562	0,169	“Valid”
	Y.10	0,591	0,169	“Valid”
	Y.11	0,517	0,169	“Valid”
	Y.12	0,243	0,169	“Valid”
Self Efficacy (Z)	Z.1	0,632	0,169	“Valid”
	Z.2	0,520	0,169	“Valid”
	Z.3	0,488	0,169	“Valid”
	Z.4	0,466	0,169	“Valid”
	Z.5	0,526	0,169	“Valid”
	Z.6	0,510	0,169	“Valid”
	Z.7	0,574	0,169	“Valid”
	Z.8	0,596	0,169	“Valid”
	Z.9	0,537	0,169	“Valid”

Source: Data processed by SPSS Version 23 (2023)

It can be seen according to this table that each item in the independent variable (Accounting Expertise, Internship Experience, Job Information), with the dependent variable (Job Readiness), and the moderating variable (Self Efficacy) has a value of $r_{count} > r_{table}$. The r_{table} value of 0.169 is obtained by means of $df (N-2)$, N which is the number of samples, so that $df (135-2) = 133$ using a two-way test at the 0.05 significance level. It is concluded that each statement item used in this research variable is valid for use in data collection.

Reliability Test Results

To assess the reliability of a construct or variable, the Cronbach alpha value can be used, where the Cronbach alpha value greater than 0.60 is considered an adequate reliability indicator (Sugiyono, 2022) [44]. The reliability test results obtained in this study include:

Table 6: Descriptive Statistics

Variables	Cronbach Alpha	Description
Accounting Expertise (X1)	0,663	Reliabel
Internship Experience (X2)	0,731	Reliabel
Job Information (X3)	0,641	Reliabel
Job Readiness (Y)	0,819	Reliabel
Self Efficacy (Z)	0,671	Reliabel

Source: Data processed by SPSS Version 23 (2023)

Based on the table, it shows that the Cronbach Alpha value of each variable has been considered reliable because the value exceeds 0.60, therefore the entire questionnaire is considered reliable and can be used in research.

Normality Test Results

This study uses a normality test known as the one sample Kolmogorov-Smirnov test. This study can be considered normal if it produces a significant value > 0.05 , while it is said to be abnormal if it produces a significant value < 0.05 . The following are the results of the normality test:

Table 7: One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		135
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	4.24725645
Most Extreme Differences	Absolute	.070
	Positive	.062
	Negative	-.070
Test Statistic		.070
Asymp. Sig. (2-tailed)		.100 ^c

Source: Data processed by SPSS Version 23 (2023)

Based on table 4.8, it is found that the value of Asymp. Sig (2-tailed) is $0.100 > \alpha (0.05)$, because the sig value exceeds alpha (0.05) so it is said that the data is normally distributed.

Table 8: Multicollinearity Test Results

Model		Coefficients ^a						
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	13.964	4.717		2.961	.004		
	Accounting Expertise (X1)	.204	.091	.177	2.245	.026	.821	1.217
	Internship Experience (X2)	.601	.105	.451	5.724	.000	.826	1.211
	Job Information (X3)	-.036	.129	-.023	-.281	.779	.796	1.257
	Self Efficacy (Z)	.170	.101	.134	1.681	.095	.811	1.233

a. Dependent Variable: Job Readiness (Y)

Multicollinearity Test Results

This test is carried out through checking the tolerance value and variance inflation factor (VIF). A model is considered free from multicollinearity if it has a VIF value < 10 or a tolerance value > 0.1. Table 8 shows the results of the multicollinearity test.

Based on the multicollinearity test results above, it is known that each variable has a tolerance value > 0.1 and a VIF value < 10. So, these results can be concluded that each independent variable does not find multicollinearity.

Heteroscedasticity Test Results

A regression equation is considered good if there is no heteroscedasticity. To test this, researchers use the Glejser test, if the value has a significance > 0.05 so heteroscedasticity is not found, otherwise if the value has a significance < 0.05 so heteroscedasticity is found. The following are the results of the heteroscedasticity test:

Table 9: Heteroscedasticity Test Results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	3.675	3.100		1.186	.238
Accounting Expertise (X1)	-.068	.060	-.110	-1.143	.255
Internship Experience (X2)	.033	.069	.046	.484	.629
Job Information (X3)	.068	.085	.078	.804	.423
Self Efficacy (Z)	-.051	.067	-.074	-.770	.443

a. Dependent Variable: ABS_RES

Source: Data processed by SPSS Version 23 (2023)

It is known based on table 4.10 that the interpretation of the heteroscedasticity test on all independent variables shows that it has a sig value > 0.05. Thus it can be said that in each independent variable there is no heteroscedasticity.

Hypothesis Test Results

The t test was conducted to find out partially accounting expertise, internship experience, and job information have a significant impact or not on the work readiness of accounting students. To find out the results of the t test can be seen in the significance column of 5% or 0.05 and compare between tcount with ttable. If the value of tcount > ttable then H0 is rejected and Ha is accepted and vice versa. Here are the results of the t test:

Table 10: Results of the t test

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	16.456	4.509		3.650	.000
Accounting Expertise (X1)	.229	.090	.199	2.537	.012
Internship Experience (X2)	.602	.106	.451	5.689	.000
Job Information (X3)	.043	.121	.027	.355	.723

a. Dependent Variable: Kesiapan Kerja (Y)

The following are the results of the t test with moderation variables

Table 11: Results of the t test with moderation variables

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	29.796	1.675		17.784	.000
Accounting Expertise (X1)	.513	.180	.529	2.842	.005
Internship Experience (X2)	.379	.179	.358	2.119	.036
Job Information (X3)	.025	.031	.020	.793	.429
Self Efficacy (Z)	.479	.103	.319	4.668	.000
Accounting Expertise* Self Efficacy (X1Z)	.001	.005	.093	2.258	.011
Internship Experience* Self Efficacy (X2Z)	.013	.005	.884	2.596	.034
Work Information* Self Efficacy (X3Z)	-.011	.033	-.363	-.322	.018

a. Dependent Variable: Work Readiness(Y)

4.2 Research Discussion

The Effect of Accounting Skills on Job Readiness

In line with the attribution theory explained by (Sudeva & Rasmini, 2021) ^[43] that the causes of student work readiness behavior can be explained through two attributions, namely dispositional attributions and situational attributions. Dispositional attributions refer to internal factors related to aspects of individual behavior in students, such as their abilities or expertise. This expertise or competence is closely related to an individual's ability to complete work tasks. The stronger the competence, the more prepared students are to enter the world of work. The readiness of accounting

students to be faced with the opportunities and challenges of digitalization today is determined by the accountant's expertise or competence factor. An accountant is not only required to have expertise in accounting, but is also required to be able to adapt to various technological advances. This shows that the work readiness of accounting students in the context of digitalization is influenced by individual dispositions, namely the abilities and expertise possessed by accounting students.

The results of this study support research (Erawan & Wirakusuma, 2022) ^[10] which conveys the role of accounting expertise in having a positive impact on the work readiness of accounting students. The results of this study are also in line with studies conducted (Wiradarma & Sari Widhiyani, 2021) ^[50] and (Yulianti *et al.*, 2021) ^[51] which found that accounting expertise or competence is statistically proven to have a significant positive impact on the work readiness of accounting students.

▪ **The Effect of Internship Experience on Job Readiness**

One of the crucial internal assets for a company to gain a competitive advantage is having a professional workforce. Therefore, in the accounting profession or related jobs, the main requirement that needs to be met is to have adequate accounting expertise. This expertise can be obtained with the right learning and understanding methods. One of the effective learning methods is through field work practice or internship, where students can apply accounting knowledge practically in a real work environment.

This is relevant to the attribution theory explained (Ayuningtyas & Pamudji, 2012) ^[5] which explains the cause of students' work readiness behavior can be explained through two attributions, namely dispositional attributions and situational attributions. In the context of this study, situational attributions refer to external factors that influence students' work readiness, such as the surrounding environment. One example is internship experience. Internship experience can shape work readiness through the development of acquired skills. Through this experience, students are introduced to the actual work process and gain additional knowledge about the world of work. Students' work readiness can also be measured based on their success in implementing the internship program.

▪ **The Effect of Job Information on Job Readiness**

In this study, situational attributions highlight external factors related to the surrounding environment that can affect students' work readiness, for example the work information obtained by students. The work information obtained can play an important role in shaping students' work readiness. If students have good work information in the form of information and facts such as the nature of work, financial rewards and labor market considerations related to the career world described in quantitative or qualitative form or a combination of both as well as an understanding of their potential related to careers based on their abilities, then the work readiness of these students will also increase (Susilowati & Fauzan, 2022) ^[46]. However, this theoretical statement which should provide an explanation that work information has an impact on work readiness, is not in line with the results of this study which state that work information has no influence on the work readiness of accounting students.

This is because the job information obtained by students is still inadequate, so students do not have sufficient

description and knowledge about the world of work. In addition, another thing that causes work information to have no effect on work readiness in accounting students at UIN Sunan Ampel Surabaya is that not all information obtained by students is also in line with what they have learned during college. Such as jobs that do not require accounting skills or the application of accounting knowledge, for example a part-time job at a tavern, these jobs may not require the work readiness of accounting students because accounting students who are in need of these jobs will definitely immediately apply for vacant positions from the job information.

▪ **The Effect of Accounting Expertise on Job Readiness Moderated by Self Efficacy**

The results of data analysis that have been carried out show results that are in accordance with attribution theory, namely the mastery of accounting skills by students at UIN Sunan Ampel Surabaya provides a valuable knowledge base to survive in competition in the world of work. Students who have good accounting skills will have more confidence in their abilities. Therefore, when students have good mastery of accounting skills and have high confidence in their skills, their level of readiness as prospective accountants at UIN Sunan Ampel Surabaya when faced with the world of work will increase.

The results of this study are in line with the studies (Ambarriyah & Fachrurrozie, 2019) ^[2] and (Syandianingrum & Wahjudi, 2021) ^[47] which convey that the self-efficacy possessed by an individual can strengthen the influence of educational outcomes on individual readiness. An individual's readiness to work will be stronger if supported by a high level of self-efficacy, namely a great belief in the skills possessed.

▪ **The Effect of Internship Experience on Job Readiness Moderated by Self Efficacy**

The work experience gained by accounting students at UIN Sunan Ampel Surabaya during their internships provides valuable provisions to improve their abilities in accordance with their expertise competencies. With a good internship experience owned by accounting students at UIN Sunan Ampel Surabaya, there will be an increase in students' confidence in the skills they have gained from this experience. Students will have a strong belief that they are able to overcome the challenges faced in the world of work and do not give up easily when facing problems.

The results of this study support the results of a study (Eliyani, 2018) ^[9] which shows that the self-efficacy possessed by a student is able to strengthen the correlation between the influence of the internship experience obtained by students and their work readiness.

▪ **The Effect of Job Information on Job Readiness Moderated by Self Efficacy**

In this study, dispositional attributions refer to internal factors related to individual behavioral aspects found in a student, such as their beliefs or confidence. Self-efficacy is based on an individual's belief in himself or his skills in using cognitive resources to take the actions needed to obtain good job information. However, this theoretical statement which should provide an explanation that self efficacy can strengthen the effect of work information on work readiness, is not in accordance with the results of this study which actually states that self efficacy weakens the impact of work information on the work readiness of UIN Sunan Ampel Surabaya accounting students. Even though

UIN Sunan Ampel Surabaya accounting students already have good work information, it does not guarantee that students really have good readiness too. This is also evidenced by students who have a low level of confidence in their skills.

This lack of self-confidence can be raised because students cannot control themselves properly. Similarly, research by (Nihayati, 2020) ^[31] explains the challenges in the process of finding work information. Information search problems are indicated by psychological aspects and social skills. Students with psychological disorders and poor social skills, such as lack of confidence, confusion, insecurity, anxiety, and lack of communication, provide inadequate information search results.

5. Conclusion and Recommendations

5.1 Conclusion

Based on the results of the research and analysis discussed earlier, the following conclusions can be drawn:

1. Accounting expertise has a positive and significant effect on the work readiness of accounting students at UIN Sunan Ampel Surabaya.
2. Internship experience has a positive and significant effect on the work readiness of accounting students at UIN Sunan Ampel Surabaya.
3. Job information does not have a positive and significant effect on the work readiness of UIN Sunan Ampel Surabaya accounting students.
4. Self Efficacy moderates the effect of accounting expertise on the work readiness of accounting students at UIN Sunan Ampel Surabaya.
5. Self Efficacy moderates the effect of internship experience on the work readiness of accounting students at UIN Sunan Ampel Surabaya.
6. Self Efficacy is not able to moderate the effect of job information on job readiness of accounting students at UIN Sunan Ampel Surabaya.

5.2 Recommendations

After conducting several tests to find out the effect of accounting expertise, internship experience, and job information on work readiness with self efficacy as a moderator with the results mentioned above, several suggestions can be given, namely:

1. For Academics
For academics, this research is expected to be input and information in improving the quality of the campus to prepare students who are prospective accountants to be ready to work.
2. For Students
This research is expected to be used by accounting students in entering the professional field. It is hoped that students as prospective accountants so that the knowledge gained during the internship can be used as a source of lessons and experience to improve accounting skills and understanding and also an overview of the world of work in order to have job readiness.
3. For Future Researchers
For future research, it is hoped that it can add other internal and external factors that are thought to affect work readiness and also expand the object of research in order to develop this research by examining it more deeply with various sources and better references.

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