


Factors Affecting Interest To Work In A Public Accounting Firm: A Study Of Internship Students

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Article Info	ABSTRACT
Keywords: Public Accounting, Task Variation, Workload, Work Challenges, Supervisor Support, Work Interest.	According to data from the Center for the Accountant Profession, the Public Accountant profession experienced a low increase, while public companies listed on the IDX experienced a high increase. So there is a gap in numbers between providers of public accounting services and service users, namely public companies which require an opinion from the services of a public accounting firm (KAP) on the fairness of their financial reports. This research aims to determine the effect of variations in assignments, workload, work challenges and superior support in student internship programs on interest in working at KAP. Research on 120 respondents who had interned at a Public Accounting Firm was taken using a purposive sampling technique (snowball sampling technique). Methods of data analysis using the validity and reliability of the questionnaire, multiple regression. The results of the analysis show that variations in tasks, workload, work challenges, and superior support have a positive influence on interest in working in a public accounting firm, while workload has a negative influence on interest in working in a public accounting firm. However, simultaneously all independent variables influence the dependent variable. The results of the coefficient of determination of 0.505 indicate that the independent variable is able to influence the dependent variable by 51% and the remaining 49% is influenced by variables outside this research.
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INTRODUCTION

Growth in the business world provides open employment opportunities for the entire workforce, even undergraduate graduates have raced to prepare themselves to compete in the world of work. (Bolly et al., 2023).. In choosing a career, a person needs interest in his decision making. As someone who has an accounting education background, there are several professions that can be chosen to start a career, such as public accountants. According to data reported by the Center for Financial Professional Development (PPPK) from the Ministry of Finance in February, 2023, the number of public accountants registered in Indonesia as active members is 1,464 people. Meanwhile, the number of Public Accounting Firms (KAP) in Indonesia is 472 companies. According to ICAEW Head of

Indonesia Conny Siahaan, this is an opportunity for students to continue their career as a Public Accountant in Indonesia, because the number is very small when compared to the population of Indonesia (bisnis.com).

Table 1. Development of the Number of KAP, AP, and Issuers on the IDX

	KAP	AP	Issuer
2020	473	1435	714
2021	473	1453	766
2022	467	1446	820
2023	472	1464	930

Source: (<https://www.idx.co.id/id>), Center for Financial Professional Development, 2023

Based on this table, it can be concluded that the number of public accountants and public accounting firms tends to have increased, but the number of increases is still small. The data recorded on the Indonesia Stock Exchange shows that companies that sell their shares to the public continue to increase every year, so that the difference between audit service providers and those who need services is a *gap*. Companies listed on the Indonesia Stock Exchange (*Go Public*) require an audit opinion or opinion from the services of a public accounting firm (KAP) on the fairness of the financial statements presented in order to increase their reliability or credibility so that they can be trusted more by the public (Khairani et al., 2019). However, currently the interest of accounting students in a career as a public accountant can be said to be relatively low (Handayani, 2021).

Merdeka Learning Campus Merdeka (MBKM) has many programs that aim to improve the quality of education and the quality of each student, one of which is the internship program. As an accounting student, the internship program that most of them are interested in is an internship at the Public Accounting Firm (KAP). In this internship program, students will usually be exposed to the duties of an auditor. According to (Arens et al., 2017) auditing is the process of accumulating and evaluating evidence about information to determine and report the extent to which the information conforms to predetermined criteria. The complexity of audit tasks and the high variety of tasks can lead to difficulties in completing audit tasks which will then have an impact on their performance in carrying out the audit process (Winanda & Wirasedana, 2017).

Several things have been researched related to factors that influence a person's career interest. Hart et al's research (2017) examines how the effect of task variation affects the work interest of student interns, while Elfitasari & Mulyana's research (2020) conducts research on how workload affects work interest, and Fitri's research (2013) states that work challenges affect freshgraduate work interest and Farla et al (2020) examines how supervisor support affects work interest. Based on these studies, researchers are interested in combining existing variables by connecting the phenomena that have been described.

The theory in this study is the Theory of Planned Behavior developed by Ajzen (1991) as a model used to predict and explain different behaviors (Zeigler-Hill & Shackelford, 2016). (Zeigler-Hill & Shackelford, 2016). *The theory of Planned Behavior* states that a person's behavior arises because of the desire to behave. Expectancy Theory is also used in

this study. *The expectancy theory of motivation* which was discovered by Victor H. Vroom (1964). According to Vroom (1964) explains that expectancy is a motivation that a person has regarding the expectations of an action he takes in order to produce results. This theory also acts in a certain way depending on the strength of the expectation that the action will be followed by a certain output and depending on the attractiveness of that *output* for that individual (Robbins and Judge in Saputra, 2019). Saputra, 2019).

According to (Lan & Chen, 2020), task variety is a job characteristic that involves performing diverse tasks using different skills and talents frequently. Research (Froehlich et al., 2019) states that there is a lack of research on task variation as a basis for career selection. Apart from the variety of audit tasks, auditor workload also has an impact on student interest in working in a public accounting firm. The results of research conducted (Hart et al., 2017) stated that the higher the variety of audit tasks provided, the more students' enthusiasm to work as auditors increases. This is supported by research by Arcello and Copeland (1991) who found that the diversity of assignments and work challenges will have an impact on student interest in working as auditors.

H₁ : Task variety has a positive effect on interest in working in a public accounting firm.

According to (Koesomowidjojo, 2017) Workload of a process in determining the number of working hours of human resources that work, are used, and are needed in completing a job for a certain period of time. Workload measurement as a technique for obtaining information about work efficiency and effectiveness. (Zuhri, 2023). Research conducted by (Elfitasari & Mulyana, 2020) states that the workload received by individuals can produce pressure that is manifested in certain conditions.

H₂ : Workload has a negative effect on interest in working in a public accounting firm

Work challenges can also be felt during the learning process. According to (Fitri, 2013) work challenges can be described as the extent to which work is stimulating and interesting so as to strengthen and develop skills that apply in the world of work. work challenges at this time are very much found not only in office workers but also field workers. According to (Fitri, 2013) also states that work challenges have a positive effect on the working interest of student interns in public accounting firms.

H₃ : Job Challenges have a positive effect on interest in working in a public accounting firm

In completing the targets to be achieved, supervisor support also has a role in a person's desire to further their career. Good supervisor support will create a conducive work situation where workers will be encouraged to increase their enthusiasm and performance (Farla et al., 2020). The relationship between subordinates and superiors shows the attitude between subordinates and superiors in a company so that it can influence a person's desire to choose this career (Arviana et al., 2016). According to research (Arviana et al., 2016) states that topab support has an influence on job interest in public accounting firms.

H₄ : Supervisor support has a positive effect on interest in working in a public accounting firm

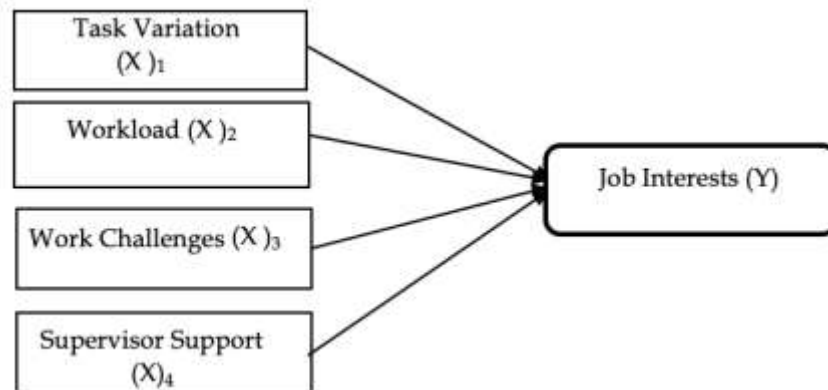


Figure 1. Research conceptual framework

Source: Research Data, 2024

METHODS

The research was conducted at several universities throughout Indonesia. The object of this research is the effect of task variation, workload, work challenges, and supervisor support on the work interest of student interns in public accounting firms. The variable in this study is the dependent variable, namely work interest (Y) which is measured using the perspective of student interns on task variation, workload, work challenges, and supervisor support on work interest in public accounting firms. The measurement of each variable is measured by statements in a questionnaire. The independent variable task variation is measured by two statements which are modifications of the Hart et al (2017) research indicators. The second independent variable, namely workload, is divided into seven statements which are modifications of Hart et al's research (2017). The third independent variable is work challenge, where there are xxx statements which are modifications of Fitri's (2013) research indicators. The last independent variable is supervisor support which has eight statements in the questionnaire which is an adaptation of the indicators in the research of Arviana et al (2017).

The population in this study were all students who had interned at public accounting firms throughout Indonesia, the number of which was unknown. The sampling method used in this study is nonprobability sampling. Determination of the number of samples in this study using the Hair formula according to Hair J.F (2010) determining the minimum sample size can be determined by the formula (Number of indicators + number of latent variables) x (5 to 10 times). Based on this formula, the minimum sample for this study was 90 student respondents with the following calculations: $(13+5) \times 5 = 90$ respondents

This research in finding respondents with a predetermined number uses the snowball sampling method. Yin in Sutopo (2006; 57) states that *snowball sampling* is used when you want to collect data or respondents from an area, but do not know the conditions and situation of the location so that researchers do not plan data collection for sure. In this *snowball sampling* technique, *key informants* are needed (*key informants*) who are the initial key to research that leads to other sources of information, these key informants are:

1. Research colleagues who studied accounting and did internships at KAP
2. Lecturers who have students interning at KAP

The data collection method is a survey through the distribution of an e-questionnaire (*google form*). The statements in the questionnaire are divided into positive, negative, and filtering (F) statements. Independent and dependent variables are measured using a six-point Likert Scale, namely strongly disagree (point 1) to strongly agree (point 6). The instrument before being distributed was tested for validity and reliability. The data analysis technique uses multiple linear regression, before which classical assumption testing will be carried out including testing for normality, multicollinearity, and heteroscedasticity. The regression model equation used is as follows.

$$MNT = \alpha + \beta \text{ VAR} + \beta_{12} \text{ BK} + \beta_3 \text{ TK} + \beta_4 \text{ DA} + \varepsilon \dots\dots\dots(1)$$

Description:

MNT= Job Interests

α = Constant

$\beta_1, \beta_2, \beta_3$ = Regression coefficients for VAR, BK, TK, and DA

VAR = Task Variation

BK = Workload

TK = Work Challenge

DA = Superior Support

e = standard *error*

RESULTS AND DISCUSSION

Table 2. Validity Test Results

Variables	Indicator	Pearson Correlation	Description
VAR (X1)	X1.1	0,875	<i>Valid</i>
	X1.2	0,910	<i>Valid</i>
	X2.1	0,790	<i>Valid</i>
BK (X2)	X2.2	0,778	<i>Valid</i>
	X2.3	0,620	<i>Valid</i>
	X2.4	0,702	<i>Valid</i>
	X2.5	0,740	<i>Valid</i>
	X2.6	0,678	<i>Valid</i>
	X2.7	0,650	<i>Valid</i>
TK (X3)	X3.1	0,851	<i>Valid</i>
	X3.2	0,889	<i>Valid</i>
	X3.3	0,897	<i>Valid</i>
DA (X4)	X4.1	0,675	<i>Valid</i>
	X4.2	0,620	<i>Valid</i>
	X4.3	0,621	<i>Valid</i>
	X4.4	0,733	<i>Valid</i>
	X4.5	0,668	<i>Valid</i>
	X4.6	0,638	<i>Valid</i>

Variables	Indicator	Pearson Correlation	Description
MNT (Y)	Y.1	0,944	<i>Valid</i>
	Y.2	0,927	<i>Valid</i>

Source: Research Data, 2024

Validity testing shows the correlation coefficient value with the total score of all statement items greater than 0.30 with a significance of less than 0.05. This shows that the statement items in the research instrument are valid and suitable for use as research instruments.

Table 2. Reliability Test Results

Variables	Cronbach's Alpha	Description
VAR (X1)	0,740	Reliable
BK (X2)	0,832	Reliable
TK (X3)	0,850	Reliable
DA (X4)	0,718	Reliable
MNT (Y)	0,854	Reliable

Source: Research Data, 2024

The results of the reliability test in Table 2 show that all research instruments have a Cronbach's Alpha coefficient of more than 0.60. This means that all variables have met the reliability requirements, so they can be used in research.

Table 3. Results of Descriptive Statistics of Research Variables

Variables	N	Minimum	Maximum	Mean	Std. Deviation
VAR (X) ₁	110	4	12	8,60	2,138
BK (X) ₂	110	9	40	24,99	6,746
KINDERGARTEN (X) ₃	110	6	18	13,71	2,931
DA (X) ₄	110	15	36	26,36	4,637
MNT (Y)	110	2	12	8,77	2,261

Source: Research Data, 2024

In this study, the results of the descriptive statistical test displayed in Table 2 also show that a number of statements in the questionnaire have a standard deviation value that is smaller than the average value of each variable, which means that each item of statement in the questionnaire is evenly distributed. The maximum value is smaller than the maximum value, which means that respondents tend to answer statements with strongly agree points rather than strongly disagree.

Table 4. Multiple Linear Regression Analysis Test Results

Model	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	t	Sig.
	B	Std. Error	Beta		
Constant	2,427	1,447		1,677	0,096
VAR (X1)	0,230	0,095	0,217	2,241	0,017
BK (X2)	-0,062	0,026	-0,185	-2,398	0,018
TK (X3)	0,216	0,068	0,279	3,149	0,002

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
DA (X4)	0,112	0,047	0,231	2,377	0,019
R = 0,723					
R Square = 0.523					
Adjusted R Square = 0.505					
Calculated F Value = 28.784					
Significance value of F = 0.000					

Source: Research Data, 2024

The F test of the four independent variables has a significance value of 0.00, which is smaller than 0.05. This result means that the regression model in this study is feasible to test. Furthermore, the Coefficient of Determination Test (R^2), this test is shown in the Adjusted R value of 0.505, indicating that 50.5% of work interest is influenced by task variation, workload, work challenges and supervisor support, while the remaining 49.5% is explained by other factors not included in the research model.

Table 5. Additional Analysis

Characteristics	Classification	Average Score					Total Average
		VAR	BK	TK	DA	MNT	
Internship Period	High Season	4,25	3,62	4,52	4,36	4,40	4,23
	Low Season	4,33	3,52	4,61	4,25	4,36	4,21
Internship Location at KAP	Bali	4,33	3,68	4,46	4,37	4,45	4,23
	Outside Bali	4,29	3,41	4,73	4,43	4,29	4,23
Having a family who interns at KAP	Yes	4,31	3,71	4,58	4,50	4,50	4,32
	No	4,28	3,56	4,57	4,39	4,38	4,24
Offered to continue Internship	Yes	4,26	3,42	4,67	4,35	4,49	4,23
If Yes, Accept the Offer	No	4,35	3,73	4,46	4,43	4,23	4,24
	Yes	4,38	3,32	4,78	4,41	4,74	4,33
	No	4,13	3,52	4,56	4,29	4,05	4,11

Source: Research Data, 2024

Based on the characteristics of the respondents, there are several classifications that can also be measured. According to the table above, respondents or students who carry out an internship program in the *high season* period have a lower level of task variation than those who carry out an internship program in the *low season* period, this is thought to be because in the *high season* period internship students at KAP tend to only carry out the main task of an auditor, namely auditing financial statements, while in the *low season* students can help or do other auditor tasks. The interest of students who have families working at KAP is higher than those who do not have families working at KAP, this is thought to be due to an interest in the profession between families. The variety of tasks and work challenges received by students who accept the offer is higher than those who reject the offer. This can be suspected because students who accept the offer have developed the ability to challenge and vary the tasks provided. Students who reject the offer have a high

workload value so it is suspected that because these students feel burdened by the tasks assigned, the students refuse to continue their internship at KAP. Students who receive high supervisor support are also felt by students who accept internship offers so that this is thought to be the reason students who accept offers also have a high interest in working at KAP so that when continuing an internship at KAP students will get a lot of benefits and experience as a provision for their desire to work at KAP. Hypothesis testing on the effect of task variation on student work interest in public accounting firms shows that task variation has a significant effect on student work interest in public accounting firms. This means that the higher the variety or variety of tasks given during an internship at a public accounting firm, the higher the student's interest in working in a public accounting firm. Based on this, the first hypothesis, namely the variety of tasks has a positive effect on interest in working in a public accounting firm, is accepted.

Hypothesis one testing shows that the task variation has a significance value of 0.017 with a beta coefficient value of 0.316. The significance value of 0.017 is smaller than 0.05, indicating that Hypothesis 1 (H_1) is accepted. This shows that task variation has a positive effect on student internship work interest in public accounting firms. This research is in accordance with research (Hart et al., 2017) which states that the higher the variety of tasks given, the higher the working interest of student interns in public accounting firms. Task variations can also foster job interest because task variations can develop a better understanding of the job (Shao et al., 2022).

Hypothesis two testing shows that workload has a significance value of 0.018 with a beta coefficient value of -0.185. The significance value of 0.018 is smaller than 0.05, indicating that Hypothesis 2 (H_2) is accepted. This means that workload has a negative effect on student internship interest in public accounting firms. The results of this study are also in accordance with research conducted by (Elfitasari & Mulyana, 2020) which states that the higher the workload score, the lower the student's interest in working in a public accounting firm. This is because the workload received by each individual will provide pressure that is manifested in certain conditions (Hidayati & Mulyana, 2021). Any workload received will cause physical or mental fatigue and emotional reactions (Zuhri, 2023).

Hypothesis three testing shows that work challenges have a significance value of 0.002 with a beta coefficient value of 3.149. The significance value of 0.002 is smaller than 0.05, indicating that Hypothesis 3 (H_3) is accepted. Testing the third hypothesis shows the results that work challenges have a positive effect on student internship work interest in public accounting firms. The third hypothesis is in accordance with research conducted by (Fitri, 2013) where the higher the work challenge received or done, the more interest in the work of student interns in public accounting firms will increase.

The results of testing hypothesis four show that superior support has a significance value of 0.019 with a beta coefficient value of 2.377. The significance value of 0.019 is smaller than 0.05 indicating that Hypothesis 4 (H_4) is accepted. The results of this research hypothesis are in accordance with research conducted by (Arviana et al., 2016) where the more supervisor support received, the more interest in student internships in public accounting firms will increase. Supervisor support is one aspect that is quite important

because superiors have power over the resources needed in an effort to increase the innovative power of their subordinates (Chenhall, 2004 in Sedianingsih et al., 2020). Sedianingsih et al., 2020)

The implications of this study theoretically can provide additional knowledge and information related to task variation, workload, work challenges, and supervisor support. This is in line with the theory of planned behavior or *Theory of Planned Behavior* put forward by (Ajzen, 1991) which views that perceptual control can cause a desire to behave and will subsequently result in behavior. This research can be a consideration for the study program in evaluating the debriefing curriculum for students in facing the internship program so that it can be an improvement for the better in the future. In addition, the results of this study can also have an impact on public accounting firms because they can provide an overview of the work atmosphere based on the experiences of student interns so that it can foster people's interest in working in public accounting firms.

CONCLUSION

Based on the results of research and hypothesis testing, several conclusions can be drawn. Task variation has a positive influence on the work interest of student interns in public accounting firms. Workload has a negative influence on the work interest of student interns in public accounting firms. Work challenges have a positive influence on the work interest of student interns in public accounting firms. Supervisor support has a positive influence on the work interest of student interns in public accounting firms. However, simultaneously all independent variables influence the dependent variable. The results of the coefficient of determination of 0.505 indicate that the independent variable is able to influence the dependent variable by 51%. The limitation in this study is that the respondents used in the study were unevenly distributed throughout Indonesia, and at least dominated by respondents who carried out internships in Bali so that it can be said that the distribution of questionnaires was uneven. Future research is advised to get an evenly distributed scope of respondents so that there is no dominant location, this research can be used as a reference in evaluating learning or debriefing students in accounting study programs related to the description of task variations, workload, work challenges, and supervisor support in implementing internship programs in public accounting firms. For public accounting firms, it can also provide an overview of the work atmosphere that internship students want so that it can foster one's interest in working in a public accounting firm.

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