

Examining the Influence of Career Motivation, Financial Rewards, and Student Perceptions on Public Accounting Career Interest: A Study of Accounting Students in Lamongan Regency

Yanuar Lazuardi^{1*}, Izzatul Rofiqoh²

^{1,2}Accounting Study Program, Faculty of Economics and Business, Universitas Islam Lamongan, Indonesia

Email: ¹⁾ yanuarlazuardi@unisla.ac.id, ²⁾ izzatulrfqh1008@gmail.com

Received : 20 March - 2025

Accepted : 24 April - 2025

Published online : 30 April - 2025

Abstract

Public accountants are a profession that plays an important role in ensuring transparency and accountability of financial reports through the provision of audit services, tax consultations, and other financial services independently to clients, both individuals and companies. This profession offers challenges as well as promising career opportunities, especially for graduates of accounting study programs. This study aims to investigate the influence of career motivation, financial rewards, and student perceptions on students' interest in becoming public accountants. The research utilized a quantitative methodology based on primary data collection. The data were gathered using survey questionnaires administered to 100 accounting students from Lamongan Regency, who were chosen through purposive sampling techniques. The method of analysis utilized was the use of multiple linear regression in combination with IBM SPSS 25 software. Findings suggest that factors such as career motivation, financial incentives, and student viewpoints play a crucial role in shaping the career interests of individuals pursuing a career in public accounting, both individually and collectively.

Keywords: Career Motivation, Financial Rewards, Perception, Public Accountant Career Interest.

1. Introduction

In today's globalized era, competition in the job market continues to intensify, accompanied by the rapid expansion of the business sector. The high level of competition encourages students to develop their abilities and knowledge to achieve their desired careers (Putri et al., 2022). Career is a journey or development of a person that includes a series of jobs, experiences and achievements carried out in the world of work. Accounting graduates are included in the workforce group that is expected to continue improving their abilities so they can compete in the job market. The existence of accounting has a very important role in economic and social life, because accounting information has become an important consideration in every financial decision-making and will then become a reference for the policy direction of an organization or company (Santoso, 2014).

Public accountants are professionals who provide various accounting services to external clients, whether individuals, companies or government institutions (Triwibowo, 2021). The main work of a public accountant involves examining and auditing financial statements, tax consultation, and providing advice and recommendations related to legal and other operational financial issues (D. S. P. Astuti et al., 2022). Young generation and recent



graduates are not as drawn to pursuing a career in public accounting, largely due to the taxing demands, duties, and uncertainties associated with the field, especially related to legal risks inherent in the profession (Santoso, 2014). According to the Indonesian Institute of Public Accountants, Indonesian public accountants are very lacking and this profession is still needed to support the large number as an anticipation of the development of the business sector in the future (Rahmadiany & Ratnawati, 2021).

In career selection, career motivation becomes one of the important aspects in helping individuals determine fields of work that match their abilities and individual desires. For example, accounting students will consider various career options relevant to their field of study, such as becoming public accountants or working in large companies. The career motivation of these students can come from the desire to obtain higher income, achieve higher positions, or develop expertise in certain fields. By understanding the importance of career motivation in career selection, individuals are more directed in making decisions that can provide satisfaction and achievement in the future.

Financial rewards are awards given as a form of reciprocal reward for providing services, efforts, and benefits of a person in a job (Dzulfiadevi & Andayani, 2022). Some people may think that the risks faced by public accountants are very large, while their income is not commensurate with the responsibilities they bear (Sg Naiboho et al., 2021). Low salaries can deter individuals from considering a career in public accounting, thereby affecting their level of interest in the profession (Amelia & Banjarnahor, 2023). Students who plan their career paths often evaluate the potential financial benefits associated with their chosen profession.

Individual perceptions can also influence how a person thinks. Perception is the process of selecting, organizing, and translating information received by individuals to create a picture of the surrounding environment (Elen et al., 2023). Perception has a great influence on career selection, because how someone views workload, career opportunities and the image of the public accounting profession itself, can influence the decisions that will be made. Positive views of the public accounting profession can increase students' interest in pursuing careers in that field. While negative views can have the effect of reducing a person's interest in career selection in the field of public accounting. Therefore, perceptions of this public accounting profession can vary depending on the views and thoughts of each individual. Therefore, Perception is key as it can impact how interested an individual is in making choices regarding their career path.

2. Literature Review

2.1. Theory of Planned Behavior

The research uses the Theory of Planned Behavior (TPB), which suggests that people's determination to participate in a specific action is affected by their beliefs, social influences, and ability to control their behavior (Aditya & Hasibuan, 2020). Theory of Planned Behavior regarding student interest in choosing careers is influenced by the students' own attitudes toward career choices, social influences received, and the extent to which students feel capable of achieving these goals.

2.2. Career Motivation

Career motivation is the drive, direction or desire that arises from a person's personal interest in the field they pursue, which can provide benefits in the form of better direction, gaining better knowledge, and better income (F. D. Astuti & Aji, 2021). Career motivation is

related to internal and external drives that encourage individuals to work hard, develop skills, and achieve success in the world of work.

2.3. Financial Rewards

Financial rewards are rewards in the form of currency value or in other forms given as reciprocal rewards for providing services, labor, efforts and benefits of a person in an employment relationship (Triwibowo, 2021). Financial rewards are a form of company management control to ensure all employees can be directed to achieve company goals, so companies will provide rewards in various forms, including financial (Dzulfiadevi & Andayani, 2022).

2.4. Perception

Perception is a mental process that occurs to humans that will show how someone sees, hears, feels, gives, and touches objects around them (Hendayana, 2016). According to Kotler & Keller (2009), perception is the process of selecting, organizing, and translating information obtained to create a meaningful picture of the environment. Other people may have different perceptions about the same object because of differences in the understanding process. Changes in perception can move in two directions from negative to positive and vice versa (Hendayana, 2016).

2.5. Public Accounting Profession

According to the regulations outlined in Law No. 5 of 2011 concerning Public Accountants, the professional field of public accounting is described as one that primarily provides assurance services, with its outputs serving as crucial inputs for public decision-making processes. Public accountants operate within the accounting services sector, delivering audit functions, advisory services, and various other accounting-related services to their clientele, which includes businesses and organizations. These professionals play a significant role in enhancing financial sector transparency and information quality, thereby contributing to the development of a robust and effective national economy (Harianti & Taqwa, 2017).

2.6. Hypotheses

- H₁** : Career motivation significantly influences career interest as a public accountant.
- H₂** : Financial rewards significantly influence career interest as a public accountant.
- H₃** : Student perceptions significantly influence career interest as a public accountant.
- H₄** : Career motivation, financial rewards, and student perceptions simultaneously significantly influence career interest as a public accountant.

3. Methods

In this study, a quantitative research approach was utilized, gathering primary data directly from the source or research object through the use of questionnaires. The population in this study is accounting students in Lamongan Regency covering four universities: UNISLA, UNISDA, UMLA and ITBADLA. The number of samples studied is 100 students. The study utilized purposive sampling, a technique in which samples are selected based on specific criteria.

4. Results and Discussion

4.1. Research Results

4.1.1. Data Quality Testing

1) Validity Test

Table 1. Validity Test Results

Variable	Item	R Value	R Table	Remark
Career Motivation (X1)	X1.1	0.656	0.195	Valid
	X1.2	0.648	0.195	Valid
	X1.3	0.806	0.195	Valid
	X1.4	0.762	0.195	Valid
	X1.5	0.753	0.195	Valid
Financial Rewards (X2)	X2.1	0.768	0.195	Valid
	X2.2	0.796	0.195	Valid
	X2.3	0.857	0.195	Valid
	X2.4	0.783	0.195	Valid
Student Perceptions (X3)	X3.1	0.718	0.195	Valid
	X3.2	0.805	0.195	Valid
	X3.3	0.784	0.195	Valid
	X3.4	0.688	0.195	Valid
Career Interest as Public Accountant (Y)	Y.1	0.844	0.195	Valid
	Y.2	0.739	0.195	Valid
	Y.3	0.736	0.195	Valid
	Y.4	0.888	0.195	Valid

Source: SPSS Data Processing, 2025

In Table 1, each question item has $r_{\text{value}} > r_{\text{table}}$ (0.195), the research data indicates that all the questions regarding career motivation, financial rewards, student perceptions, and interest in becoming a public accountant are proven to be accurate.

2) Reliability Test

Table 2. Reliability Test Results

Variable	Cronbach's Alpha	Reliability Standard	Remark
Career Motivation (X1)	0.795	0.60	Reliable
Financial Rewards (X2)	0.813	0.60	Reliable
Student Perceptions (X3)	0.739	0.60	Reliable
Career Interest as Public Accountant (Y)	0.817	0.60	Reliable

Source: SPSS Data Processing, 2025

The research results shown in Table 2 suggest that the variables related to motivation for a career, financial incentives, student perspectives, and interest in a career as a public accountant demonstrate Cronbach's Alpha coefficient values exceeding 0.60. This confirms their reliability and establishes them as dependable tools for measuring variables.

4.1.2. Classical Assumption Tests

1) Normality Test

Table 3. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.58369030
Most Extreme Differences	Absolute	.077
	Positive	.047
	Negative	-.077
Test Statistic		.077
Asymp. Sig. (2-tailed)		.149 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: SPSS Data Processing, 2025

Table 3 displays that the Asymptotic Significance value for the significance test of the data is 0.149, showing that it surpasses the 0.05 limit. This implies that the data distribution in the research is expected to be normal.

2) Multicollinearity Test

Table 4. Multicollinearity Test Results

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Career Motivation	.806	1.240
	Financial Rewards	.814	1.228
	Student Perceptions	.871	1.148
a. Dependent Variable: Career Interest as Public Accountant			

Source: SPSS Data Processing, 2025

The outcomes of the multicollinearity assessment are illustrated in Table 4, indicating that all variables meet the required criteria. The tolerance levels exceed 0.10, while the VIF levels are under 10. Specifically, the tolerance values were 0.808 for career motivation, 0.814 for financial rewards, and 0.871 for student perceptions. The corresponding VIF values were 1.240, 1.228, and 1.148 respectively for these same variables. Since these statistical indicators fall within acceptable ranges, the analysis confirms the absence of multicollinearity issues among the independent variables in the regression model, indicating that the variables are sufficiently independent of one another for reliable regression analysis.

3) Heteroscedasticity Test

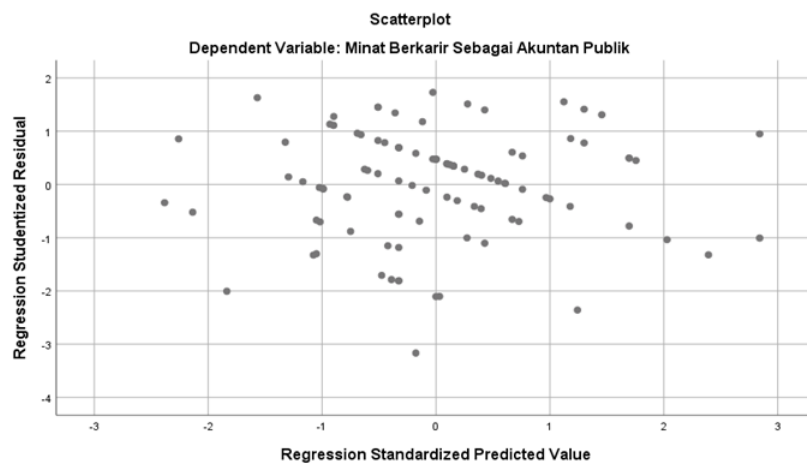


Figure 1. Scatterplot Graph
Source: SPSS Data Processing, 2025

The graph shown in Figure 1 displays a pattern that is not clearly defined, with points scattered both above and below zero on the Y axis. From this observation, we can infer that the regression model being examined is not affected by heteroscedasticity.

4) Multiple Linear Regression Analysis Test

Table 5. Multiple Linear Regression Analysis Test Results

Model	Coefficients ^a			t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
(Constant)	.291	2.114		.138	.891
1 Career Motivation	.173	.081	.197	2.140	.035
Financial Rewards	.209	.095	.201	2.199	.030
Student Perceptions	.487	.113	.381	4.311	.000

a. Dependent Variable: Career Interest as Public Accountant

Source: SPSS Data Processing, 2025

The equation for multiple linear regression can be created based on Table 5:

$$Y = 0.291 + 0.173X_1 + 0.209X_2 + 0.487X_3 + e$$

The linear regression equation interpretation reveals several key relationships between the variables. The constant term of 0.291 indicates that when all independent variables (Career Motivation, Financial Rewards, and Student Perceptions) are set to zero, the predicted value for Career Interest as Public Accountant would be 0.291. In terms of the impact of individual variables, the Career Motivation factor is associated with a favorable correlation with the outcome variable. An increase of one unit in career motivation translates to a 0.173 unit increase in interest in pursuing a career as a public accountant. Furthermore, the Financial Rewards factor indicates that an increase in perceived financial rewards leads to a 0.209 unit increase in career interest for every unit increase. Most notably, the Student Perceptions variable exhibits the strongest influence among all predictors, with each unit increase in student perceptions resulting in a 0.487 unit increase in career interest as a public accountant, suggesting that student perceptions play the most significant role in determining career interest in the public accounting profession.

4.1.3. Hypothesis Testing

1) t-Test (Partial)

Table 6. t-Test (Partial) Results

		Coefficients ^a			t	Sig.
Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	.291	2.114		.138	.891
	Career Motivation	.173	.081	.197	2.140	.035
	Financial Rewards	.209	.095	.201	2.199	.030
	Student Perceptions	.487	.113	.381	4.311	.000

Source: SPSS Data Processing, 2025

Table 6 displays the results of the calculations at a 0.05 significance level, allowing for the explanation of how each independent variable impacts the dependent variable:

- With a significance value of 0.035 ($p < 0.05$) and a t-value of 2.140 that exceeds the critical t-table value of 1.985, career motivation demonstrates a statistically significant positive effect on career interest in public accounting. The first hypothesis is therefore accepted.
- The financial rewards variable shows statistical significance with $p = 0.030$ (< 0.05) and $t_{\text{value}} = 2.199$ ($> t_{\text{table}} = 1.985$), indicating that financial rewards significantly influence career interest as a public accountant. The second hypothesis is accepted.
- Student perceptions exhibit the strongest statistical significance with $p = 0.000$ (< 0.05) and $t_{\text{value}} = 4.311$ ($> t_{\text{table}} = 1.985$), demonstrating a highly significant effect on public accounting career interest. The third hypothesis is accepted.

2) F-Test (Simultaneous)

Table 7. F-Test (Simultaneous) Results

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	131.411	3	43.804	16.936	.000 ^b
Residual	248.299	96	2.586		
Total	379.710	99			

a. Dependent Variable: Career Interest as Public Accountant

b. Predictors: (Constant), Student Perceptions, Financial Rewards, Career Motivation

Source: SPSS Data Processing, 2025

Table 7 indicates that the p-value is less than 0.05 and the F_{value} is greater than the F_{table} value. This leads to the conclusion that career motivation, financial rewards, and student perceptions collectively impact career interest in the field of public accounting. Consequently, hypothesis 4 is supported.

3) Coefficient of Determination Test (R^2)

Table 8. Coefficient of Determination Test (R^2) Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.588 ^a	.346	.326	1.608
Predictors: (Constant), Student Perceptions, Financial Rewards, Career Motivation				
Dependent Variable: Career Interest as Public Accountant				

Source: SPSS Data Processing, 2025

According to Table 8, the R Square value is 0.346, indicating that 34.6% of the career motivation, financial rewards, and student perceptions for becoming public accountants can be explained. The remaining 65.4% is attributed to other factors not considered in this research.

4.2. Discussion

4.2.1. The Influence of Career Motivation on Career Interest as Public Accountants

The results of the hypothesis testing clearly indicate that the motivation for one's career greatly influences the level of interest public accountants have in their profession. This conclusion is drawn from the value of the regression coefficient, where the t_{value} value $> t_{\text{table}}$ ($2.140 > 1.985$), and the significance value $0.035 < 0.05$. The more motivated accounting students are about their careers, the more likely they are to choose a path as public accountants. This study's findings align with previous research findings of Astuti & Aji (2021), which states that career motivation influences students' interest in becoming public accountants. This is because students consider that becoming a public accountant can develop existing competencies within themselves to be able to obtain position, office or rank, and the career obtained is much better.

4.2.2. The Influence of Financial Rewards on Career Interest as Public Accountants

The hypothesis testing results reveal that the financial rewards variable has a significant impact on the career interest of public accountants, as indicated by the regression coefficient, where the t_{value} value $> t_{\text{table}}$ ($2.199 > 1.985$), and the significance value $0.030 < 0.05$. The greater the amount of money offered as incentives, the more likely students are to be drawn to a career as public accountants. The findings of this study align with the outcomes of previous investigations conducted by Amelia & Banjarnahor (2023) and Amalia et al. (2021), which states that students are more likely to consider a career as public accountants if they are motivated by the potential financial benefits. This is because money can greatly impact the decision-making process for students when choosing a profession like public accounting.

4.2.3. The Influence of Student Perceptions on Career Interest as Public Accountants

The results from conducting hypothesis testing show that student perceptions have a notable effect on their interest in pursuing a career as a public accountant. This is evidenced by the value of the regression coefficient in the study, where the t_{value} value $> t_{\text{table}}$ ($4.311 > 1.985$), and the significance value $0.000 < 0.05$. The higher students view the public accounting profession positively, the more inclined they are to consider becoming public accountants. The findings of this research align with previous studies conducted by Aditya & Hasibuan (2020) and Arif et al. (2020) which states that the way students view things greatly impacts their choice of becoming public accountants. Positive perceptions of the public accounting profession play an important role in encouraging students' interest in pursuing careers in that field, so efforts to form and strengthen good perceptions need to be the attention of various parties involved in developing the profession.

4.2.4. The Influence of Career Motivation, Financial Rewards, and Student Perceptions Simultaneously on Career Interest as Public Accountants

The findings from the hypothesis analysis indicate that the desire for a career, money incentives, and how students view the profession all play a crucial role in determining interest in becoming a public accountant when studied in combination. This is evident from the value of the regression coefficient, where the F_{value} value $> F_{\text{table}}$ ($16.936 > 2.47$), and the significance value $0.000 < 0.05$. This means that these three variables play important roles and support each other in forming students' decisions to choose the public accounting profession as a career choice. When career motivation is high, financial rewards are considered attractive, and perceptions of the profession are positive, then students tend to have greater interest in pursuing a career as public accountants.

5. Conclusion

According to the findings of the data analysis and discussion, this research suggests that the career motivation, financial rewards, and student perceptions all have a significant impact on drawing in accounting students to pursue careers as public accountants. The results show that having a strong drive towards a profession has a considerable impact on career aspiration, as supported by statistical evidence ($t_{\text{value}} = 2.140 > t_{\text{table}} = 1.985$; $p = 0.035 < 0.05$), suggesting that students with strong career motivation are more inclined to consider public accounting as a viable profession. Financial rewards also exert a significant influence ($t_{\text{value}} = 2.199 > t_{\text{table}} = 1.985$; $p = 0.030 < 0.05$), indicating that attractive compensation packages can enhance students' interest in the field. Among the three variables, student perceptions were found to be the most dominant factor ($t_{\text{value}} = 4.311 > t_{\text{table}} = 1.985$; $p = 0.000 < 0.05$), highlighting the importance of students' understanding and positive views toward the profession in shaping career aspirations. Simultaneous testing further confirmed that these three factors collectively have a significant influence on career decision-making ($F_{\text{value}} = 16.936 > F_{\text{table}} = 2.47$; $p = 0.000 < 0.05$), with the model explaining 34.6% of the variance in career interest.

Taking these results into consideration, it is suggested for further research to expand the scope by involving respondents from a wider range of universities to enhance the generalizability of the results. Additionally, incorporating other potential influencing variables such as the social environment, accounting knowledge, and job market considerations may provide a more comprehensive understanding of students' career interests.

6. References

- Aditya, M. R., & Hasibuan, A. B. (2020). Pengaruh Persepsi, Gender dan Tipe Kepribadian Mahasiswa Terhadap Pemilihan Karir Mahasiswa Akuntansi sebagai Akuntan Publik (Studi Kasus pada Mahasiswa Akuntansi Universitas Darma Persada). *WACANA EKONOMI (Jurnal Ekonomi, Bisnis Dan Akuntansi)*, 19(1). <https://doi.org/10.22225/we.19.1.1579.43-57>
- Amalia, Z., Fauzi, A., & Mardi, M. (2021). Pengaruh Penghargaan Finansial, Pertimbangan Pasar Kerja, dan Lingkungan Kerja Terhadap Pemilihan Karir Sebagai Akuntan Pada Mahasiswa Akuntansi Di Jakarta. *Jurnal Ilmiah Edunomika*, 5(02), 731–745.
- Amelia, N., & Banjarnahor, H. (2023). Analisis Faktor-Faktor Yang Mempengaruhi Minat Mahasiswa Akuntansi Untuk Berkarir Sebagai Akuntan Publik. *ECO-Buss*, 6(1), 271–286. <https://doi.org/10.32877/eb.v6i1.784>

- Arif, M. F., Askandar, N. S., & Mahsuni, A. W. (2020). Analisis Pengaruh Persepsi Profesi Akuntan Publik, Motivasi Dan Kecerdasan Adversity Mahasiswa Universitas Islam Malang Terhadap Minat Menjadi Akuntan Publik. *E-Jra*, 9(1).
- Astuti, D. S. P., Pratama, K. I., & Kristianto, D. (2022). The Influence Of Implementation Alternative Audit Procedures On The Audit Quality Results In The Covid-19 Pandemic:(Study at Auditors on Public Accounting Firm Auditors in Central Java). *JOURNAL OF MANAGEMENT, ACCOUNTING, GENERAL FINANCE AND INTERNATIONAL ECONOMIC ISSUES (MARGINAL)*, 2(1), 394–402.
- Astuti, F. D., & Aji, A. W. (2021). Pengaruh Motivasi Ekonomi, Motivasi Karir Dan Persyaratan Akuntan Publik Terhadap Minat Mahasiswa Akuntansi Menjadi Akuntan Publik (Studi Kasus Pada Mahasiswa Jurusan Akuntansi Program S1 Universitas Sarjanawiyata Tamansiswa Yogyakarta). *Jurnal Hijrah Akuntansi Dan Keuangan*, 4(1).
- Dzulfiadevi, A., & Andayani, S. (2022). Analisis faktor-faktor pengaruh minat mahasiswa akuntansi dalam memilih karir sebagai akuntan publik. *Fair Value: Jurnal Ilmiah Akuntansi Dan Keuangan*, 4(11). <https://doi.org/10.32670/fairvalue.v4i11.1778>
- Elen, T., Mayangsari, S., & Prihatini, D. (2023). *Profesi Akuntan Publik, Kini Dan Nanti (Persepsi Kebutuhan akan Jasa Audit)*. Deepublish.
- Harianti, S. S., & Taqwa, S. (2017). Pengaruh Penghargaan Finansial, Pertimbangan Pasar Kerja Dan Lingkungan Keluarga Terhadap Minat Menjadi Akuntan Publik: Studi Empiris Mahasiswa S1 Akuntansi Universitas Negeri Dan Swasta Kota Padang. *Perkembangan Akuntan Publik*, 5.
- Hendayana, R. (2016). *Persepsi dan adopsi teknologi : Landasan teoritis dan praktek pengukuran*. IAARD Press.
- Kotler, P., & Keller, K. L. (2009). *Marketing Management*. Pearson Prentice Hall.
- Putri, R. E., Atikah, S., & Lenap, I. P. (2022). Analisis Pengaruh Persepsi Mahasiswa Akuntansi Terhadap Minat Menjadi Akuntan Publik di Nusa Tenggara Barat. *Valid: Jurnal Ilmiah*, 19(2). <https://doi.org/10.53512/valid.v19i2.226>
- Rahmadiany, A. W., & Ratnawati, D. (2021). Faktor-Faktor yang Mempengaruhi Minat Mahasiswa Akuntansi dalam Memilih Karir sebagai Akuntan Publik. *Seminar Nasional Akuntansi (Prosiding SeNAPaN)*, 1(1), 119–128. <https://doi.org/10.33395/owner.v8i3.2292>
- Santoso, C. B. (2014). Pengaruh Lingkungan Keluarga, Motivasi Dan Persepsi Mahasiswa Tentang Profesi Akuntan Publik Terhadap Minat Menjadi Akuntan Publik Pada Mahasiswa Program Studi Akuntansi Universitas Riau Kepulauan Batam. *Measurement Jurnal Akuntansi*, 8(1). <https://doi.org/10.33373/mja.v8i1.199>
- Sg Naiboho, H., Syafri, & Taufik. (2021). Pengaruh Reward Terhadap Kinerja Pegawai Pada Kantor Pelayanan Pajak. *Transekonomika: Akuntansi, Bisnis Dan Keuangan*, 1(1), 49–56. <https://doi.org/10.55047/transekonomika.v1i1.13>
- Triwibowo, E. (2021). Pengaruh Penghargaan Finansial, Pertimbangan Pasar Kerja Dan Pelatihan Profesional Terhadap Pemilihan Karir Akuntan Publik. *Jurnal Akuntansi Bisnis Pelita Bangsa*, 5(02), 109–120. <https://doi.org/10.37366/akubis.v5i02.152>