

The Influence of the Philosophy of Freedom on Accounting Graduates' Career Decisions

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Abstract

This study analyzes the influence of the philosophy of freedom on accounting students' career decisions after graduation and work. The purpose of the study is to explore the concept of freedom in philosophy and its application in career choices. The research method used is a quantitative method by sending a survey through snowball sampling involving 409 accounting graduate professionals. The results of the study indicate that although personal freedom is important, many accounting graduates are forced to choose a career based on external factors such as a good work environment, good compensation, and other external factors, compared to interests and idealism when attending high school. This study provides theoretical contributions on freedom in the context of the accounting profession and practical implications for the development of accounting education curriculum that pays more attention to the ethical dimensions and freedom in career decision making.

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1. Introduction

The philosophy of freedom, as a basic concept in philosophy, plays an important role in decision-making, including in career selection. Freedom is the main condition of human existence, where each individual is fully responsible for their choices, including in choosing a career path (Sartre, 2007). Freedom here refers not only to the independence of individuals in making choices, but also to the awareness of the responsibility that comes with the decision. True freedom in choosing lies not only in the ability to act according to personal will, but also in obeying rational moral laws (Kant, 1997). For accounting students, this freedom can influence how they choose their career path after graduation or even after they start a career in the professional world.

In the context of a professional career, freedom is closely related to personal considerations, ethics, and social responsibilities that must be considered in the workplace. Accounting students who have completed their studies are often faced with difficult choices, where their freedom to determine their careers is not only influenced by personal interests, but also by norms and values that exist in society and the demands of the workplace. Although freedom is considered important in career decision-making, external factors such as job stability and better compensation more often influence these decisions (Greenhaus et al., 2018).

However, although career freedom is a very important concept, the existing literature shows that existing theories have not been able to fully answer this question adequately. Many studies focus more on the technical and practical aspects of career choice, such as accounting skills and other professional skills, without paying enough attention to the philosophical aspects of freedom in career decisions. This creates a gap in understanding how accounting students view freedom in the context of their careers, which is often not discussed in depth in the existing literature. Although there are theories that examine the social, cultural, and economic influences on career choice, the lack of attention to the aspect of individual freedom in the context of career philosophy makes this topic need further attention.

From the background above, the focus of the problems in this study is: 1) Does the philosophy of freedom influence the career choices of accounting graduates?, 2) Are the career choices made by accounting graduates currently following their ideals when they were in school? and 3) What are the most influential factors in the career choices of accounting graduates?,

The main objective of this study is to analyze the concept of freedom in philosophy and how the concept is applied in accounting students' career choices after they graduate and enter the professional world. This study will investigate how accounting students interpret freedom in their decisions, both in choosing a career field and in choosing a place of work that is in accordance with their values. In addition, this study will also reveal how freedom relates to aspects of responsibility and ethics in the accounting profession, and its impact on the quality of career decisions they make.

This research is important to conduct because it can provide new insights into how the concept of freedom in philosophy plays a role in accounting students' career decision-making. Based on the existing phenomenon, there is an imbalance in the existing literature regarding the relationship between freedom and accounting students' career decisions. Therefore, it is important to fill this gap with a more in-depth analysis, which can make a

significant contribution to the understanding of freedom in professional careers. This research is expected to provide a better understanding for students, educators, and practitioners in the field of accounting regarding the influence of the philosophy of freedom in directing accounting students' career choices, as well as providing a stronger basis for wiser career decision-making.

2. Theoretical Review and Framework for Thought

The philosophy of freedom is a basic concept in philosophical thought that relates to the freedom of individuals to make choices without coercion from others. In philosophy, "freedom" is often discussed concerning the concept of autonomy, which refers to the ability of individuals to make rational and responsible decisions. Freedom in this context does not only mean the absence of external constraints, but also includes self-awareness to be responsible for the choices made. This idea has been debated by various philosophers, such as Jean-Paul Sartre, who emphasized the freedom of individuals to choose and be responsible for their existence, and Immanuel Kant, who suggested that freedom can only be realized if individuals act following rational moral principles.

The concept of freedom in philosophy is often central to discussions about life choices, including career choices. In the philosophical tradition, the views of Jean-Paul Sartre and Immanuel Kant offer nuanced and diverse perspectives on freedom, each with significant implications in the context of career decision-making.

Sartre argued that freedom is an inevitable human existential condition. In Sartre's view, freedom is not only a matter of choice and action, but also full responsibility for that choice (Siswadi & Cahyana, 2024). Therefore, concerning their career, individuals should create meaning and identity through their career choices. In this context, a person's choice not to have something, for example, children, is seen as an expression of individual freedom that reflects deep personal values and desires (Rohmah et al., 2024).

On the other hand, Kant provides a different perspective on freedom. According to him, freedom lies in the ability to act following moral principles determined by reason (Izzah, 2024). In the context of career choice, this means that individuals must consider not only their will but also their moral obligations in choosing. In addition, Kant emphasizes the importance of ethics in decision-making, including decisions made in the context of professional career choices (Effendy et al., 2024). Thus, career choice is not only seen as an expression of individual freedom but also as a moral practice that reflects a commitment to universal values.

Freedom in philosophy can be grouped into several categories, depending on the approach and context. One of the main categorizations is negative freedom and positive freedom. Negative freedom refers to freedom from external interference or restrictions, where the individual is free to act without any intervention from outside parties. In contrast, positive freedom refers more to the freedom to reach one's full potential as an individual, namely the ability to choose and act based on one's own will, which includes moral and ethical choices. In addition, there is also an understanding of freedom as autonomy related to the individual's ability to obey rational moral laws, as exemplified in Kantian ethical theory. This categorization helps to understand the complexity of freedom in the context of human life, including in making major decisions such as career choices.

Career choice is an important decision faced by individuals, especially students who have completed their education, related to the professional path they will take. Career choice is not only related to technical or academic skills possessed, but also to psychological, social, and cultural factors that influence how individuals determine the profession or field they want to pursue. According to Super (1957), career choice is the result of a continuous self-development process, which involves evaluating individual potential, personal values, and external factors such as job market conditions. This career choice is part of achieving self-actualization, which is closely related to life aspirations, where individuals try to find a role that fits their identity and life goals. Super (1957) also stated that individual career choices are more often influenced by a combination of personal interests and external factors such as job stability.

Career choices can be grouped into several categories based on the factors that influence the decision. Common categorizations include career choices based on interests, skills, and personal values. Career choices based on interests refer to an individual's tendency to pursue a profession that suits what they like and enjoy. Career choices based on skills are more directed towards professions that can utilize the expertise and technical abilities possessed by the individual. Career choices can also be influenced by personal values, such as the desire to help others or to achieve material success. Furthermore, there is also a category of career choices based on external factors, such as job stability, income prospects, and job market demands, that can influence an individual's decision in choosing a career path.

The influence of philanthropy and justice on career choices is also discussed in other works. For example, in the study of social justice, the thoughts of John Rawls and Murtadha Muthahhari show how social and economic contexts can shape career choices (Alfiyah, 2018). This creates an atmosphere in which individuals must make decisions that balance personal aspirations and social responsibilities.

In the context of education, John Dewey's philosophy of progressivism also provides an important perspective. Dewey argued that education should facilitate the freedom to explore various career options according to individual interests and capacities (Astuti & Artawan, 2024). This is in line with the view that freedom should be understood as someone who is actively involved in the learning process, which in turn influences their career choices.

On the other hand, the shift in self-orientation of the younger generation, especially influenced by social media and cultural dynamics, shows how freedom is perceived differently by the current generation (Mbukut, 2024). Research shows that many individuals feel pressured by social expectations that impact their career decisions, indicating a complex interweaving of freedom and external pressures.

In another existentialist view, Gabriel Marcel emphasizes that freedom and community are interrelated, where true freedom is produced through authentic relationships with others (Diah, 2024). This emphasizes the importance of returning to the aspect of social affiliation and how it can influence career choices.

Finally, understanding freedom in the context of career requires a multidimensional approach that combines elements of the existentialist philosophies of Sartre and Kant. Freedom is not only the capacity to choose but also a moral responsibility towards oneself and society. In facing career choices, individuals are faced with the challenge of

reconciling personal aspirations and ethical obligations, creating a value system that can guide them towards choices that are not only free but also authentic and consider broader social impacts (Muryanti & Herman, 2022; Susanto, 2021).

Accounting students are individuals who are pursuing higher education in accounting, which aims to gain skills and knowledge in accounting standards, financial reporting, and financial analysis and management according to accounting standards. They are taught to understand various applicable accounting standards and have the ability to record and report financial transactions accurately and precisely. In addition, accounting students are also trained to think critically and analytically in evaluating financial reports and making the right decisions in the company's financial management. Accounting education not only provides technical foundations but also forms students into ethical professionals who must consider social responsibility in their accounting practices.

Higher education, especially in the accounting discipline, provides a strong foundation in the technical skills and professional ethics needed to face the challenges in the world of work (Adhi et al., 2023). Through a specially designed curriculum, students not only learn accounting theory but also practical skills that support them in adapting when facing the dynamics of the ever-changing accounting industry.

Accounting students can be classified into several categories based on their motivation and goals in pursuing accounting education. The first category is students who focus on achieving technical skills to enter the workforce with the practical skills needed by companies/government agencies. The second category is students who are more interested in the theoretical and ethical aspects of accounting, with the aim of developing a deeper understanding of the role of accounting in the economy and social responsibility. In addition, there are also students who choose the academic path to continue their studies at a higher level, such as becoming lecturers or researchers in the field of accounting. In this context, accounting students are not only preparing themselves for work, but also to contribute to the development of sustainable accounting knowledge and practices.

As described above, this literature review section provides a strong theoretical basis regarding the concepts of freedom, career choice, and accounting students, which will be used to analyze the relationship between the three in this study.

As prospective professionals, accounting students are faced with various career possibilities such as auditors, tax consultants, and public accountants. Career selection factors are largely influenced by external factors, for example, as a public accountant influenced by perceptions of career opportunities, economic rewards, and job stability (Greenhaus et al., 2018; Viriany & Wirianata, 2022). This study is in line with research written by Mutia (2019), which states that accountants' career desires are influenced sequentially by financial rewards, professional training, professional recognition, social values, work environment, and labor market considerations. Research from Dananjaya & Rasmini (2019) is also in line with previous findings, which state that there is a positive influence between labor market considerations, professional training, and personal factors on accounting students' interest in choosing a career after graduating from college.

Meanwhile, research conducted by Pandilon & Cheisvyanny (2019) found that students are more likely to choose a career as an auditor in government and private institutions based on their interests and needs, influenced by academic training and

professional recognition (Gessa & Deviani, 2024). In addition, the culture adopted by Indonesian society, which originates from Middle Eastern culture, has found that the relationship between parents and children has a high emotional level, which results in parents' involvement in choosing a career for their children, as a moral obligation of children to their parents (Arnita, 2018).

According to Tambun et al. (2023), professional recognition has an effect on students' interest in becoming tax consultants. This study is consistent with the research of Essera et al. (2022), which states that professional recognition has a positive effect on accounting students' perceptions of choosing a public accounting career. Meanwhile, social values and the work environment do not affect accounting students' perceptions of choosing a public accounting career.

Overall, the professional role of accounting graduates in developing skills and ethics, as well as their contribution to accounting practice and career choices, is very substantial. With the right education and a deep understanding of ethical responsibilities, accounting students can be expected to become competent and integrity professionals in the future (Wiralestari, 2020). Through research and broader knowledge, they will contribute significantly to career development in accounting practice and the industry as a whole. Following the description above, the framework of this research is as follows.

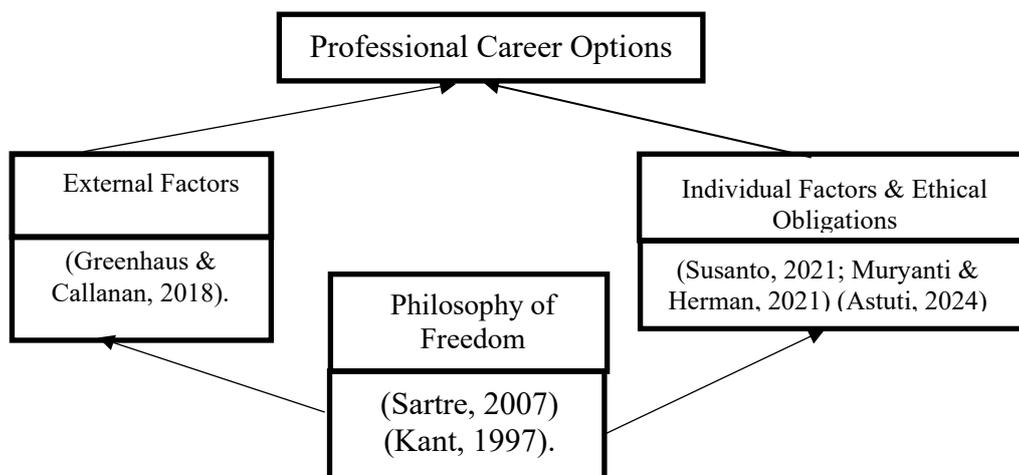


Figure 1. Framework of Thought

Source: Data processed by researchers

3. Method

The population in this study was professionals who had studied accounting. Currently, there is no data available on the number of accounting graduates in Indonesia. Data from the Minister of Research, Technology, and Higher Education only includes data on accounting students in a particular year. The latest data on the number of students graduating from the Accounting study program in Indonesia for 2024 is not yet publicly available. The information currently available is for the year 2022/2023. Based on this data, the number of students registered in the Accounting study program

reached 417,882 people. Due to the limited information, the author uses this data.

According to the data above, the number of samples needed to conduct this study is by using the Slovin method. The use of the Slovin formula is because it can be done with a simple formula and calculation. The accuracy of sampling errors that can still be tolerated is: $e = 5\%$. With a population of 417,882 students, the percentage of leniency used is 5%, and the calculation results can be rounded to achieve conformity. To find out the research sample. The sampling method was carried out randomly by distributing links in Google Forms to accounting graduate friends known to the Author in a chain from January to December 2024. According to the sampling method above, the data needed for the study is a minimum of 400 samples.

The object of this study focuses on how the philosophy of freedom influences accounting students' career decisions after they graduate and after entering the workforce. Accounting students' career decisions are not only influenced by the technical skills they learn during college, but also by their values, freedom of choice, and ethical views on the world of work. In this context, the philosophy of freedom related to independent and responsible choices becomes an important foundation in shaping their decisions. This study aims to explore how accounting students view freedom concerning their career choices and how this influences the paths they choose, both when developing career plans and when they are already working in the accounting industry.

This study uses a descriptive quantitative method, using primary data obtained through survey results from research respondents. This study seeks to uncover how the philosophy of freedom plays a role in accounting students' career decision-making. In addition, this study also collects secondary data in the form of relevant literature that explores the concepts of freedom, career choices, and their influence on the professions chosen by accounting graduate alumni.

Participants in this study consisted of 409 accounting graduate professionals who have worked in various sectors, such as accounting firms, management consultants, government agencies, and the financial sector. Participants were selected to provide broad insight into how freedom in career decision-making affects their professional paths after graduating from college. These participants were selected based on relevant criteria, namely those who have an educational background in accounting and have work experience in accounting, finance, taxation, auditing, and accounting management. The selection of participants who have diverse experiences is expected to provide a holistic view of the research topic.

The research process involved several stages, starting with data collection through a questionnaire designed to explore participants' views, experiences, and perceptions regarding the influence of freedom on their career decisions. The questionnaire focused on key aspects relevant to the research topic, such as their understanding of freedom in decision-making, the values they consider in choosing a career, and the impact of that career choice on their professional development.

The collected data were analyzed using Miles and Huberman's data analysis technique, which consists of three main stages: data reduction, data presentation, and conclusion. Data reduction is done by filtering and grouping data that is relevant for the purpose of the study, while data presentation is done by arranging the data in a form that can provide a clear and structured picture of the research findings. After that, conclusions

are drawn to determine the patterns and themes that emerge related to the philosophy of freedom in career choice.

4. Results and Discussion

Based on the survey results of accounting graduate professionals, the description of the answers obtained is as follows: (1) based on "Year of Birth", the majority are younger than 1996 or Gen Z (56%) (2) based on age, the most are 20-25 years (45%), (3) based on the last education, the majority are Bachelor's Degree (45%) and (4) based on career choices, the most are management accountants (34%). More details in Table 1 below.

Table 1. Respondent Description

Year of Birth	Amount	%	Education	Amount	%
Between 1965 to 1980	69	17%	S1	185	45%
Between 1980 to 1996	110	27%	D3	147	36%
Younger than 1996	230	56%	S2	71	17%
			S3	6	1%
Total	409	100%	Total	409	100%
Respondent Age			Career		
Between 20 to 25 years old	184	45%	Management Accountant	141	34%
Between 25 to 30 years old	89	22%	Tax Accountant	43	11%
Between 30 to 35 years old	21	5%	Auditor	80	20%
Between 35 to 40 years old	40	10%	Management Consultant	7	2%
Between 40 to 45 years old	12	3%	Tax Consultant	16	4%
Between 45 to 50 years old	57	14%	Other Professions	122	30%
More than 50 years	6	1%			
Total	409	100%	Total	409	100%

Source: Data processed by researchers (2025)

Based on the results of the study show that understanding the philosophy of freedom plays an important role in accounting students' career decisions. Based on the results of the study, it was found that the majority of participants described freedom as the ability to choose a career path that is in line with personal values, although many felt bound by external demands such as job security and financial compensation. The data also showed that the majority of participants (56%) felt that their careers were following their initial ideals, indicating the influence of freedom in career choice. However, several participants (24%) expressed that they felt that their career decisions were influenced by external factors that were stronger than personal freedom.

Table 2. Career Compatibility with Ideals

Answer	Amount	%
Yes, As Per	230	56%
It is not following	100	24%

No Opinion	79	19%
Total	409	100%

Source: data processed by researchers (2025)

The results of this study indicate that although freedom is a factor to consider, there is a conflict or tug-of-war between individual freedom and external factors such as “labor market conditions” and “family expectations”. Many participants acknowledged the strong role of external factors in their career decisions, although they understood that their freedom to choose a career remains an important aspect in determining their professional path. This reflects the existence of positive and negative freedoms in the context of professional freedom, where the freedom to choose meets the constraints that exist in their environment.

In addition, the data found confirms that freedom in the context of professional careers of accounting graduates is greatly influenced by the interaction between individual/internal and external factors. This relationship is very relevant to the research problem, which focuses on how the philosophy of freedom influences career decisions after graduation. When accounting graduate professionals feel free to choose a career that suits their interests and abilities, they tend to be more satisfied and feel that their careers have reflected their aspirations. However, external factors such as the work environment and job security often dominate their choices, indicating that although freedom is important, many individuals are forced to adjust to the realities of the working world.

Career Options

The results of this study also show that accounting students' career choices are greatly influenced by various factors. Based on the data, more than 50% of participants actually did not want to major in accounting when they were in college, and only 49% of them wanted to major in accounting when they were in college (Table 5). However, even so, most of them (56%) felt that their careers were in line with their ideals (Table 4). According to the survey results, the most common career choice among participants was to become a management accountant (34%), followed by an auditor (20%) and a tax accountant (11%). The data also showed that factors such as a good working environment (Weight 4.50 out of 5), adequate compensation (4.46 out of 5), and a good relationship with superiors (4.34 out of 5) were the main factors in choosing a workplace, as shown in Table 3 below.

Table 3. Reasons for Choosing a Career Place

Description	Weight	Ranking
Work environment	4.50	1
Compensation	4.46	2
Good boss	4.34	3
Good Coworker	4.33	4
Family Support	4.25	5
Maximized Science	4.16	6

Flexible Time	3.83	7
Flexible Place	3.79	8
No reason (Just Go With It)	2.60	9

Source: Data processed by researchers (2025)

The explanation of this data shows that although many participants did not choose accounting as their major of interest during college, many were eventually “forced” to study accounting and eventually pursue a career in accounting due to external factors such as available job opportunities and financial stability. In addition, there was a hidden hope of having a comfortable career that was in line with life expectations, including a balance between personal life and work that influenced their decisions rather than mere desire. This data also reveals that although freedom is a factor in choosing a career, many felt that they were forced to choose a more pragmatic path than they had aspired to.

The relationship between career choice and the philosophy of freedom in this study shows that accounting students' career decisions are not only influenced by personal freedom but also by external factors that force them to make more pragmatic decisions. Although most participants are satisfied with their careers, the tendency to choose a career based on external factors, such as job stability and compensation, shows that freedom in choosing a career is often limited by the realities of the world of work. The results of this study are in line with Viriany and Wirianata (2022) who explained that career selection factors include perceptions of career opportunities, economic rewards, and job stability and Mutia (2019) who stated that accountants' career desires are influenced sequentially by financial rewards, professional training, professional recognition, social values, work environment and labor market considerations.

This research is following the research objective which examines the influence of the philosophy of freedom on accounting students' career decisions, namely that the many choices available in careers often make individuals feel trapped in their freedom, a freedom that can add to confusion and anxiety over the choices they choose (Schwartz, 2003).

Table 4. Comparison of Career Suitability with Ideals and Comfort

Answer	Career According to Dreams		Career is Comfortable	
	Amount	Percentage	Amount	Percentage
Yes	230	56%	286	70%
No	100	24%	54	13%
No Opinion	79	19%	69	17%
Total	409	100%	409	100%

Source: data processed by researchers (2025)

Furthermore, the data obtained shows that the majority of participants are graduates of undergraduate programs (S1), with 45% of 409 participants completing their education at the S1 level. Most participants have also studied accounting at the high school level (56%), indicating that their understanding of accounting has been formed since adolescence. In addition, most of them work in the field of accounting, which is closer to

financial management and planning, or management accountants (34%), reflecting their understanding of accounting practices that are more strategic than technical.

The results of this study indicate that although initially many participants (51%) did not choose accounting as their major of interest while in college, after they graduated from college, they preferred to pursue a career in accounting. This shows that experiences during college, including learning accounting in high school, provide a strong foundation for choosing a career in accounting. In addition, many participants felt that work in accounting provided better opportunities in terms of career development and financial stability, although it did not always feel in line with their idealism to enter another major while in college.

The relationship between the results of this study and the philosophy of freedom shows that although most participants feel that they have chosen a career path that suits their skills, they also recognize that there are external constraints that influence that choice. This study reveals that freedom, although perceived positively by most accounting graduates, is not entirely the main factor in their career decision-making. Although many participants feel that their careers are in line with their ideals (56%), their decisions are often influenced by external factors such as job market demands and financial stability. Most participants choose a career in accounting even though they did not choose that major initially. Their career choices, although influenced by the freedom to choose, are often limited by the realities of the working world, such as job stability and a supportive work environment. Thus, freedom in choosing a career for accounting graduates cannot be understood in absolute terms, but rather in the interaction between personal values and external factors that shape their decisions.

Table 5. Experience Studied Accounting in Vocational School/High School and Preferences in College

Answer	Ever Studied Accounting in a Vocational School/High School		Want to Study Accounting at College	
	Amount	Percentage	Amount	Percentage
No	178	44%	209	51%
Yes	231	56%	200	49%
Amount	409	100%	409	100%

Source: Data processed by researchers (2025)

This study shows similarities with previous studies that revealed that although individuals have the freedom to choose a career path, their decisions are often influenced by external factors that limit this freedom. For example, a study by Greenhaus and Callanan (2018) on careers revealed that although freedom is considered important, individuals are more likely to choose careers that provide financial stability and security, and these are external factors faced by accounting graduate professionals.

The results of this study are not in line with (Pandilon & Cheisvyanny, 2019) who stated that career selection as an auditor in government and private institutions is based on their interests and needs and Furqano et al., (2022) who found that social values and

work environment do not affect accounting students' perceptions of choosing a public accounting career, while (Gessa & Deviani, 2024; Tambun & Kurnia, 2023) stated that career choices are influenced by academic training and professional recognition and (Arnita, 2018) who stated that career choices are influenced by parents' involvement in choosing a career for their children, as a moral obligation of children to their parents (Arnita, 2018). Meanwhile, social values and work environment do not affect accounting students' perceptions of choosing a public accounting career.

The results of this study reflect the importance of a deeper understanding of freedom in the context of career decision-making. For accounting graduates, although they have the freedom to choose their career path, the reality of the working world often forces them to adjust their choices to external factors that cannot be ignored. The results of this study indicate a conflict between personal freedom and the constraints imposed by external conditions of the working world, because many accounting graduates choose careers based on financial stability and more secure job opportunities. This is because factors such as job security, stable income, and a supportive working environment are often considered more important than the freedom to choose a career that best suits their interests.

5. Conclusion

The most interesting finding of this study is that while freedom is often considered a major factor in career decision-making, many accounting students feel that this freedom is constrained by external factors such as the need for job stability and financial security. The data shows that while 56% of respondents felt that their careers were in line with their aspirations, more than half of them did not choose accounting as their first choice. Most chose career paths that were considered more secure and realistic, rather than solely based on personal desires. This challenges the common view that freedom in career choice always goes hand in hand with satisfaction and suitability to personal aspirations.

This study provides important contributions both in theory and practice. Theoretically, this study broadens the understanding of the concept of freedom by directly linking it to accounting students' career decisions. Practically, the results of this study can be valuable input for the world of education, especially in designing accounting curricula that not only emphasize technical skills but also include ethical awareness and an understanding of freedom in determining career paths.

However, this study has several limitations. The focus of the study was only on accounting graduates, so it does not reflect the experiences of students in other disciplines who may have different views on career choice. Therefore, further research needs to involve students from various fields of study and diverse institutions. In addition, it is important to explore the influence of cultural and social factors on the understanding of career freedom, as well as how the concept is applied in different global contexts.

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