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## **Future Auditors in the Making: A Socioeconomic Lens on Career Motivation and Tri Nga Principles**

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### ***Abstract:***

*This study aims to determine the effect of accounting students' perceptions of social factors and understanding of the tri nga teachings on career choices as auditors using quantitative methods. In this study using primary data by distributing questionnaires to students of the accounting study program at Sarjanawiyata Tamansiswa University. The sample collection method uses convenience sampling. Respondent data collected and processed were 104 . With research findings showing that social factors have a positive impact on the choice of a career as an auditor, while the understanding of the tri-nga teachings does not affect the choice of students to pursue a career as an auditor.*

**Keywords:** *Social Factors; Tri Nga Teachings, Career Choices; Auditors; Accounting Students;Socioeconomic*

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## **1. Introduction**

Every individual in his life is faced with the decision to determine a career path. Career selection is a process that is carried out in a structured and planned manner with the aim of preparing to enter the world of work through various systematic steps in order to choose a career that matches personal desires and expectations (Wardani,2023) . In determining a career, individuals will always consider various aspects, including their potential, talents, and interests, so that they can choose a career path that is in accordance with the goals they want to achieve. This is an important thing that must be considered during the career decision-making process. In addition, there are three categories of information used in determining career choices, namely information about the world of work, information related to education, and information about social and personal aspects (Wardani, .2023)

Along with the times, the changes that occur today have a significant impact on various aspects of life, especially in the creation of jobs that directly affect daily life. The various types of jobs available in the world of work today offer various job options for every *fresh graduate*. For example, the rapid growth of financial institutions in Indonesia, both banking and non-banking based, the expansion of the capital market, as well as the development of industrial companies in various sectors,

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creates promising career prospects for accounting graduates. There are several professional choices that can be pursued by accounting graduates, one of which is to become an auditor. Auditor is a profession in accounting that focuses on providing audit services and examining financial statements (Rahmadani et al., 2022) . In the process of conducting an audit, the auditor is responsible for reviewing the client's historical financial statements and providing a professional opinion regarding the fairness of the presentation of these financial statements. Based on their duties, auditors are categorized into two types, namely internal auditors and external auditors. These two types of auditors have similarities in various aspects and play a crucial role in institutional governance. In addition, both have a parallel interest in ensuring the effectiveness of an entity's internal financial control system (Rahmadani et al., 2022)

In today's world of work, the auditor profession is one of the fields that has high appeal. This is due to the need for every company for auditors to carry out the audit process as part of evaluating the company's financial statements. In addition, the auditor profession is also seen as a field of work that offers promising career prospects. This is because this profession not only provides competitive employment opportunities, but also presents challenges and valuable learning experiences. Auditors have the primary responsibility of conducting financial audits, which ultimately contribute to the financial stability and health of both the company and the country.

Interestingly, although the need for the auditor profession is very high, the number of auditors in Indonesia is still relatively low, as can be seen in table 1.1.

**Table 1 Number of Auditors Still Active in**

<b>Year</b>	<b>Number of Public Accountants</b>
2017	1233
2018	1318
2019	1364
2020	1422
2021	1448
2022	1546
2023	1557
2024	2069

Source: pppk.kemenkeu (2025)

Based on data from the Center for Financial Professional Development (PPPK) as of 2024, the number of registered auditors is 2,069. However, according to data issued by PPPK, only 899 auditors remain active and licensed. These auditors are spread across 610 public accounting firms. This number is significantly disproportionate to the approximately 35,000 accounting graduates produced each year.

Despite the high demand for auditors in Indonesia, the interest of accounting students in pursuing a career as auditors remains relatively low. One of the factors contributing to this low interest is the complexity of the process required to become an auditor, which not only takes a long time but also involves substantial costs.

In Indonesia, there are three main organizations that oversee professional accountants, namely IAI, IAPI, and IAMI. IAI provides five types of certification exams for accountants, including the Basic Accounting Certification Exam (USKAD), Chartered Accountant Indonesia (CA Indonesia), Government Accounting Expert Certification Exam (USAAP), Statement of Financial Accounting Standards Certification Exam (USPSAK), and Sharia Financial Accounting Standards Certification Exam (USAS). Meanwhile, IAPI offers three types of certifications, consisting of Associate Certified Professional Auditor of Indonesia (A-CPAI), Certified Professional Auditor of Indonesia (CPAI), and Certified Public Accountant of Indonesia (CPA). IAMI has one type of certification for management accountants, namely Certified Professional Management Accountant (CPMA) (Norlaela & Muslimin, 2022).

In addition, there is negative information about the auditing profession, including excessive overtime, unrealistic deadlines and budgets, high work pressure and stress, and political dynamics within companies. Among these various factors, excessive work pressure and high demands on working hours are the main reasons that encourage individuals to leave the auditing profession and switch to other careers. Based on this phenomenon, there are other factors that influence students in determining their career choices.

The first factor is social factors. Social factors refer to how an individual's capabilities are assessed from the perspective of others. These factors are considered very important for accounting students because they shape the social environment's perception of the auditing profession. A positive perception of auditors within a student's social environment can significantly influence their decision to pursue a career in auditing. This is in line with a study conducted by Putri (2022), which states that social and cultural factors positively influence career choices as auditors. This is due to the positive views of the student's social environment in determining career choices, which include opportunities for interaction, levels of personal satisfaction, opportunities to channel hobbies, and attention to individual behavior. Therefore, the better the social environment in supporting professional choices, the higher the student's interest in a career as an auditor.

The second factor is the understanding of the tri-nga teachings. The tri-nga teaching (*ngerti*, *ngrasa*, and *nglakoni*) emphasizes that all life values require understanding, awareness, and authenticity in their implementation. Knowledge and understanding alone are not enough without awareness, and they are meaningless if not implemented and fought for (Indarti, 2019). The application of the tri-nga teachings in determining career choices as auditors applies to students who aspire to become auditors, where these teachings include *ngerti* (understanding), which refers to a deep comprehension and mastery of knowledge about the auditing profession, including auditing concepts learned during lectures; *ngrasa* (awareness), which means that after understanding the knowledge about the auditing profession, individuals develop an awareness that the work environment in auditing is not necessarily stressful and can be effectively

managed; and *nglakoni*(doing), which means applying the knowledge and awareness gained in making career decisions as an auditor.

Thus, the tri-nga teachings emphasize the importance of understanding, awareness, and dedication in pursuing life goals and aspirations. It can be concluded that applying the tri-nga concept in the context of accounting students who are interested in becoming auditors highlights the need to understand, develop, and implement knowledge in the field of accounting, particularly in auditing, according to individual capacity and ability. This is in line with a study conducted by Putri et al. (2023), which revealed that understanding the tri-nga teachings has a positive effect and serves as a foundation for career decisions. This is due to the implementation of the tri-nga teachings (*ngerti, ngrasa, and nglakoni*), where accounting students who already possess adequate knowledge in accounting, particularly auditing, and have the awareness to develop their knowledge gained during their studies, are more likely to apply that knowledge in the professional world according to their abilities.

In contrast, a study conducted by Sallata (2021) found that the application of the tri-nga teachings had a negative effect on career choices as an auditor. Based on this, it can be concluded that understanding the tri-nga teachings is essential for accounting students when making career decisions about pursuing a career as an auditor.

This study differs from previous research by adding an independent variable, namely the understanding of the tri-nga teachings. This study aims to determine the effect of social factors and the understanding of the tri-nga teachings on career choices as auditors, with research being conducted at Sarjanawiyata Tamansiswa University.

## 2. Theoretical Background

### Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB) is an attitude model designed to predict a person's intentions or tendencies regarding the implementation of an action or inherent characteristics. This theory suggests that decision-making should be guided by a logical assessment and consideration of the implications of the chosen behavior. TPB consists of three main components: (1) attitude toward behavior, which refers to how a person's actions are influenced by their attitude, as attitudes serve as behavioral guidelines that direct actions; (2) perceived behavioral control, which acknowledges that humans cannot fully regulate their emotions when carrying out an activity, requiring behavioral control influenced by both internal and external factors; and (3) subjective norms, which refer to an individual's belief that a certain behavior will be performed if it is considered appropriate and acceptable by significant individuals in their life who support such behavior.

The Theory of Planned Behavior can influence an individual's attitude toward behavior and predict students' intentions or interests in choosing a career as an auditor. The relationship between this study and the Theory of Planned Behavior lies in the decision to become an auditor, which represents an action taken by prospective

accounting graduates. This decision reflects their motivation to pursue a career as an auditor. In this study, three aspects of TPB are examined: subjective norms, attitudes toward behavior, and perceived behavioral control. These aspects are represented by social factors and the understanding of the *tri-nga* teachings.

### **Social Factors**

Social factors refer to elements that reflect an individual's capacity in social life and describe their value or position, which can be observed from the perspective of others (Yuliani, 2021). Social factors encompass the surrounding environment, which shapes perceptions of both positive and negative aspects of a particular profession. Individuals have the right to assess and form judgments based on their observations, which in turn influence how society perceives their career choices and abilities.

### **Understanding of *Tri-Nga* Teachings**

The understanding of *tri-nga* is one of the core teachings of Taman Siswa. This philosophy emphasizes the concept of *tri-nga* (*ngerti* – understanding, *ngrasa* – feeling, and *nglakoni* – doing) (Wardani & Devi, 2023). These three aspects hold the following meanings: (1) *ngerti* (understanding) refers to grasping the purpose of learning, which fundamentally aims to increase one's knowledge of a subject; (2) *ngrasa* (feeling) involves training one's sensitivity to deepen their understanding of what has been learned; and (3) *nglakoni* (doing) occurs when someone has gained knowledge and awareness, leading them to apply and further develop their capabilities through practice.

The *tri-nga* teachings guide individuals to internalize life values deeply and pursue their aspirations with awareness, understanding, and strong commitment. Merely knowing and understanding a concept is insufficient if it is not accompanied by awareness and practical application. Knowledge that is not implemented lacks meaning, while actions without a solid knowledge foundation can lead to imbalance or even errors (Nadzirroh, 2017).

### **The Influence of Social Factors on Career Choice as an Auditor**

Social factors are shaped by an individual's surrounding environment (Zulas, 2017). These elements reflect how an individual is perceived by others in relation to their professional choices, including influences from family, reference groups, and social roles and status (Putri, 2022). Social factors, such as family support, peer influence, and societal perception, contribute to shaping a positive or negative view of the auditing profession.

Thus, social factors play a crucial role in decision-making regarding career choices as auditors. This aligns with the Theory of Planned Behavior (TPB), particularly the aspect of subjective norms, which explains how an individual's career decisions are influenced by social expectations. If a person receives positive reinforcement from their social environment—such as family, organizations, or friends—it is more likely that they will be encouraged to pursue a career as an auditor.

The findings of this study align with previous research by Putri (2022), which indicates that social factors positively impact career choices as auditors. Based on these findings, it can be concluded that the perceptions and support of one's social environment—such as family and reference groups—can strengthen a student's decision to pursue a career as an auditor.

**Hypothesis 1 (H1):** *Social factors have a positive impact on the choice of a career as an auditor.*

### **The Influence of *Tri-Nga* Teachings on Career Choice as an Auditor**

The *tri-nga* teachings, a fundamental concept in Taman Siswa education, include *ngerti* (understanding), *ngrasa* (feeling), and *nglakoni* (doing). The first stage, *ngerti*, means that students gain knowledge and understanding of the auditing profession through their coursework. The second stage, *ngrasa*, involves students developing a sense of appreciation and sensitivity toward the knowledge they have acquired, further deepening their understanding. The final stage, *nglakoni*, requires students to apply their knowledge in practice, which includes choosing a career as an auditor (Erawati & Welan, 2022).

This aligns with the Theory of Planned Behavior (TPB), particularly the aspect of perceived behavioral control. In this context, students who apply the *tri-nga* teachings—by understanding (*ngerti*), internalizing (*ngrasa*), and practicing (*nglakoni*)—are more likely to successfully pursue a career as an auditor (Erawati & Welan, 2022). When students integrate *tri-nga* into their career planning, their likelihood of choosing an auditing career increases.

The results of this study align with research by Eti (2022), which found that understanding the *tri-nga* teachings positively impacts career choices as auditors. Therefore, it can be concluded that an awareness of the importance of *tri-nga* teachings can serve as motivation for students in choosing their career path as auditors.

**Hypothesis 2 (H2):** *Understanding the tri-nga teachings has a positive impact on the choice of a career as an auditor.*

## **3. Methodology**

This research is a study that uses a descriptive quantitative approach. Quantitative research is research by converting data into numbers and analyzing the findings descriptively based on the relationship between variables. The quantitative data to be processed is the result of distributing questionnaires in the form of answers or responses to questions given to accounting students. The populations and samples used in this study are students majoring in Accounting at Sarjanawiyata Tamansiswa University Yogyakarta class of 2020, 2021, 2022 and 2023. The method used in this study is to use multiple regression analysis and *moderated regression analysis* (MRA). The multiple linear analysis method is applied to determine the effect of the dependent variables together. The factors in this study are tested by applying the study instrument, then generating *numerical* data which will be analyzed by statistical

procedures, the data and information in this study are obtained from respondents through questionnaires that have been distributed, after which the results of the questionnaire results are processed, analyzed, and related to the theories that have been studied. This study uses 2 (two) independent variables, namely social factors and understanding of the *tri nga* teachings. The dependent variable is the choice of a career as an auditor. The purpose of this study is to determine whether social factors and understanding of *tri nga* teachings affect the choice of a career as an auditor for accounting students at Sarjanawiyata Tamansiswa University Yogyakarta. The flow of this research is problem identification, literature review, research design, data collection, results, and conclusions. The first hypothesis was analyzed using multiple regression. The following is the MRA test formula

$$Y = \alpha + \beta^1 X_1 + \beta^2 X_2 + e$$

#### Description

Y : Career Options as an Auditor

$\alpha$  : Constant

$\beta$  : Regression Coefficients

X1 : Social Factors

X2 : Understanding of *Tri Nga* Teachings

e : Error term

**Table 1. Questionnaire Grid**

Variables	Indicator	Question
Factors (X1)	1. group	1. I chose a career as an auditor because of the influence of the campus audit organization.
		2. I am interested in the auditor profession because of the influence of friends.
		3. Because of the negative information through friends and the environment regarding the auditor profession, I chose a non-auditor profession.
		4. I chose a career as an auditor without any pressure or coercion from my family.
	2. Family	5. I try to consider my family's interests in my career decisions
		6. I think family is a major factor in making career decisions.
		7. My family did not want me to work as an auditor because the profession is full of challenges and pressures at work.
	3. Roles and status (Mawadah & Akbar, 2022a) .	8. In my opinion, role and status can influence a person's actions in making a career decision as an auditor.
		9. I want to become an auditor because it suits my role and status as an accounting student in accordance with the auditor profession.
Understandin g of Tri Nga Teachings (X2)	1. Got it	10. Auditors not only learn but also have to understand all the changes in accounting standards that are always changing.
		11. Auditors understand that all changes to accounting standards have ongoing benefits to the profession.
	2. Ngrasa	12. The knowledge learned by the auditor must be accountable (have a sense of responsibility) in accordance with applicable regulations.
		13. I feel that everyone has a perception in determining their career, so it is not a problem if they do not have a career as an auditor.
	3. Nglakoni (Wardani & Devi, 2023) .	14. The knowledge gained must be put practice.
Career Choice as an Auditor (Y)	1. Become an auditor after completion of studies.	15. I will choose the auditor profession after graduation.
		16. I am interested in a career as an auditor because it suits my educational background.
		17. I, for one, will pursue a career as an auditor out of .

2. Employment opportunities.	18. I am interested in a career as an auditor because it has a good career path
	19. I am interested in a career as an auditor because it has good and broad job opportunities for accountant students.
3. Experience and knowledge (Ronny, 2018)	20. I have an auditor profession because I can pursue achievements and develop myself as an accounting graduate.
	21. I have an auditor profession because it is one of the prestigious professions and has a bright future.
	22. I will pursue a career as an auditor because the profession can increase knowledge and experience.

Positive and negative scoring serves as a tool to measure and describe the attitudes, perceptions and opinions of respondents whether are in line with the statement. The scoring of positive statements is strongly agree (4), agree (3), disagree (2), and strongly disagree (1). Negative scoring serves as a tool to measure and describe the attitudes, perceptions, and opinions of respondents not aligned with the statement. The negative question score assessment is strongly agree (1), agree (2), disagree (3), and strongly disagree (4) (Natanael et al., 2022)

#### 4. Empirical Findings/Result

This study uses primary data obtained directly through the distribution of questionnaires. The questionnaire contains statements relating to various factors, including social factors and understanding of the teachings of the tri nga in relation to individual decisions to pursue a career as an auditor. The results obtained from distributing questionnaires were 104 respondents. In analyzing the data that has been collected, this study applies several analytical techniques, namely descriptive statistical analysis, classical assumption testing, and hypothesis testing. The following are the results of research that has been conducted on accounting students at Sarjanawiyata Tamansiswa University Yogyakarta.

##### Data Quality Test

The validity test is applied to test whether a questionnaire is valid or not. The significant test is carried out by distinguishing the calculated  $r$  value and the table value. The  $r$  table value obtained based on  $N=104$ ,  $\alpha=0.05$ , so the  $r$  table is 0.1909. If  $r_{\text{count}} \geq r_{\text{table}}$ , then  $H_0$  cannot be rejected or  $r$  memas is positively correlated or the indicator is valid.

##### Statistics Test

Descriptive statistics are a set of summary measures that give a clear overview and summary of the main characteristics of a data set. These statistics help to assist and simplify large amounts of data, so that it is easy to understand and interpret by paying attention to the range of the lowest and highest values, the middle value (mean), and a measure of variability (standard deviation) (Wardani & Murni, 2024). The number of data entities ( $N$ ) is 104. The social factor variable has a minimum value of 23 and a maximum value of 30. The mean value is 25.45 with a standard deviation of 1.576, it can be interpreted that the distribution of social factor variables is 1.576 out of 104 data. The variable understanding of the tri nga teachings has a minimum value of 19 and a maximum value of 28. The average value is 22.12 with a standard deviation of



2,708, it means that the distribution of the variable understanding of the tri nga teachings is 2,708 out of 104 data. The variable career choice as an auditor has a minimum value of 25 and a maximum value of 33. The average value is 27.16 with a standard deviation of 1,828, it means that the distribution of the variable career choice as an auditor is 1,828 out of 104 data.

### Normality Test

The normality test in this study was carried out using the *one-sample Kolmogorov-Smirnov* test. Based on the tests that have been carried out, it can be said that the data is normally distributed. The following are the results of the normality test:

**Table 2. Normality Test Results**

		Unstandardized Residual
N		104
Normal Parameters <sup>a,b</sup>	Mean	0.0000000
	Std. Deviation	0.03773345
Most Extreme Differences	Absolute	0.083
	Positive	0.083
	Negative	-0.081
Kolmogorov-Smirnov Z		0.083
Asymp. Sig. (2-tailed)		.075 <sup>c</sup>

From the findings of the related normality test, it shows that the Sig. value or called *asympt. sig. (2-tailed)* is 0.075, which means that the significance of  $0.075 > 0.005$  based on these results, the data is said to be normal.

### Test

Multicollinearity testing is carried out with the aim of identifying the existence of a correlation relationship between independent variables in a regression model. A regression model that meets good criteria should not show a correlation between the independent variables. The following are the results of the multicollinearity test

**Table 3. Multicollinearity Test Results**

Model		Collinearity Statistics	
		Tolerance	VIF
1	Social Factors (X1)	0.635	1.576
	Understanding of Tri Nga Teachings (X2)	0.778	1.285

Based on the results of the multicollinearity test above, it shows that the social factor variable has a tolerance value of 0.635 and a VIF value of 1.576, and the variable understanding of the tri-ga teachings has a value of 0.778 and a VIF value of 1.285. >It can be concluded that each independent variable shows a *tolerance* value of 0.10 and the *Variance Inflation Factor* (VIF) value of each independent variable shows  $<10$ , thus it can be concluded that in this study no multicollinearity symptoms arise or are free from multicollinearity symptoms.

### Test of Heteroscedasticity

Heteroscedasticity testing aims to identify whether there are differences in residual variances between observations in a regression model (Erawati & Welan, 2022). The method used to detect heteroscedasticity is the Glejser test with a significant probability above the confidence level of  $\alpha=5\%$  or 0.05. The results of the heteroscedasticity test show that the significant value of each independent variable (social factors and understanding of the *tri nga* teachings) obtained a Sig. >0.05, therefore it can be stated that in this study heteroscedasticity does not arise.

### Hypothesis Test

Hypothesis testing is used to analyze the effect of independent variables, namely social factors and understanding of the *tri nga* teachings on the dependent variable, namely the choice of a career as an auditor. Hypothesis testing assumes that if sig  $\geq$  0.05, then  $H_0$  is accepted and  $H_1$  is rejected. Conversely, if sig  $<$  0.05, then  $H_0$  is rejected and  $H_1$  is accepted. The following are the results of the t test:

**Table 5. Hypothesis Test**

Model	Prediction	Unstandarized Coefficients		Standarized Coefficient		Sig	Summary
		B	Std Error	Beta	T		
constant		4.856	1.771		2.742	0.007	
<i>Factors</i>	(+)	0.192	0.083	0.166	2.312	0.000	H1 accepted
Understanding of <i>Tri</i> Teachings	(+)	0.050	0.044	0.075	1.152	0,252	H2 rejected
<i>R</i> <sup>2</sup>		.823					
<i>Adjusted R</i> <sup>2</sup>		.663					
<i>F</i> -valu		51.763					

Based on table 5 shows that social factors ( $X_1$ ) have a significance of 0.023 ( $p < 0.05$ ). The  $H_1$  hypothesis is accepted as the impact of the significance value is less than 0.05, meaning that the perception of accounting students towards a career choice as an auditor has a positive effect. Conversely, the understanding of the teachings of the *tri nga* ( $X_2$ ) has a significance of 0.252 ( $p > 0.05$ ). Hypothesis  $H_2$  is rejected as the impact of the significance value is more than 0.05, meaning that the perception of accounting students regarding the understanding of the *tri nga* teachings on the choice of a career as an auditor has no significant effect. Then the F value is 51,763 at a significance level of 0.000 ( $p < 5\%$ ), this result shows that the independent variable is influenced by at least the dependent variable, namely the social factor variable.

## 5. Discussion

### The Influence of Social Factors on Career Choices as Auditors

Based on the results of hypothesis 1 test, it is found that social factors have a significant impact on the choice of a career as an auditor. This matter can be observed in table 1.5 which displays the calculated t value  $>$  t table value of  $2.312 > 1.660$  and a significance value of  $0.023 < 0.05$ , which means  $H_1$  is accepted. Thus, it can be concluded that social factors have a positive impact on career choice as an auditor.

The findings of this study provide evidence that social factors have an impact on student decisions in determining career choices as auditors.

The findings in this study show how social factor variables influence student judgment when choosing an auditor career. This is because, there is a sociocultural influence where students will be more interested and do things that are seen as having high value in determining their future, in this case determining their career choices by the surrounding environment such as the family environment, campus organizations, roles and statuses, and the surrounding social environment which can encourage students to make career choices as auditors (Mawadah,2022) . As for other findings in this study, the results of this study reveal that not only social factors provide views on students in making career choices through the views of reference groups, reference groups, and roles and statuses, but students make their choices based on the social values that exist in the auditor's work environment. view the auditor profession as a more prestigious career and provide greater opportunities in providing social services. Accounting students who decide to pursue a career as auditors have the expectation that assignments in various companies with diverse characteristics and conditions can enrich their insights in areas other than accounting. This is because the interactions that occur are not only limited to fellow accountants, but also involve communication with clients and various internal parties of the Company. Thus, social value is one aspect that has significance in assessing one's competence and worthiness from the perspective of other individuals. Social value also includes opportunities to carry out social activities, opportunities to interact, opportunities to carry out hobbies, behavior towards individuals, and personal satisfaction. The higher the social value obtained, the greater the interest of accounting students to choose a profession as an auditor. So it can be concluded that social factors and social values can be related in determining students' career choices, namely social factors are views that occur in the closest social environment such as family towards a profession, namely auditors, while social value is an individual's view of the auditor's social work environment including satisfaction and opportunities.

This is in line with the Theory of Planned Behavior (TPB), which reveals that people have two choices for their behavior: namely external factors that relate to things outside themselves, for example the social environment which includes the family environment and surrounding organizations, and internal factors that relate to interests and desires. The social environment that provides a positive response to the interests and desires of the self will affect the career determined and vice versa if the social environment is not supportive it will have an impact on the success of the chosen career (Mawadah,2022) . Based on this, the importance of the role of the social environment in supporting and guiding interest in a career as an auditor. The results of this study are in line with studies conducted by (Putri, 2022) , showing that social factors are positive. The results of the study allow the conclusion that the opinion or reaction of the social environment, such as family, reference group or campus organization which provides a positive view, has an effect on the choice of a career as an auditor.

### **The Effect of Understanding *Tri Nga* Teachings on Career Choices as Auditors**

Based on the results of the hypothesis test, it is found that understanding the teachings of *the three religions* does not have a significant impact on the choice of a career as an auditor. This matter can be observed in table 1.5 shows the test results of the  $t$  value  $t$  table  $1.152 < 1.984$  and Sig value.  $0.252 > 0.05$  thus  $H_2$  is rejected. It can be concluded that the understanding of the *tri-ga* teachings does not have an impact on the choice of a career as an.

The findings of this study prove that the understanding of the *tri-nga* teachings has no effect on career choices as auditors. This is because each individual has a perception in determining his career choice, both as an auditor and other professions. The *tri nga* teachings (*ngerti*, *ngrasa*, and *nglakoni*) are expected to be a guide for every student when faced with a career selection process. The first understanding of the *tri nga* teaching, namely *ngerti*, means that students will understand, understand, and know about the auditor profession through lectures related to the auditor profession. After that, the second stage is *ngrasa*, where students will then develop a sense of *ngrasa*, students hone their feelings to increase their understanding of the knowledge they get and the third stage is *nglakoni*, where students can implement or practice what they have learned in lectures, namely becoming auditors (Erawati & Welan, 2022) . Basically, accounting students expect a career in accordance with their field, namely auditors, but this is inversely proportional to the reality that occurs many accounting graduates or graduates work not in accordance with their field, so it can be said that the understanding of the *tri nga* teachings does not affect the career choice as an auditor but can be implemented in other professions even though it is not in accordance with their field. The reason behind this is that students consider that each individual has a perception in determining their career choices, both as auditors and other professions, supported by the results of respondents shown through the *ngrasa* aspect where many agree with the statement that "I feel that everyone has a perception in determining their career, so it is not a problem if they do not have a career as an auditor". This is in line with the theory of planned behavior (TPB), namely the subjective norm aspect which is a view or perception of something that supports or inhibits individual behavior, can influence individual intentions in determining their career choices. The findings of this study are in line with research conducted by Sallata(2021) showing that choosing to become an auditor is not influenced by one's understanding of the teachings of the *tri nga*.

## **6. Conclusions**

This study found that social factors have a positive influence on accounting students' career choices as auditors, while understanding the Tri-Nga teachings does not have a significant impact on their decision to pursue a career as an auditor. This indicates that support from the surrounding environment, such as family, reference groups, and the social environment, plays a crucial role in career decision-making. Meanwhile, understanding the Tri-Nga teachings is not limited to the auditing profession but can also be applied to various other accounting careers. Therefore, improving the standards of the learning process and providing more effective career guidance are

essential to producing graduates with superior competencies who can plan their careers more effectively.

However, this study has several limitations, including the fact that it only examines two independent variables—social factors and understanding of the *Tri-Nga* teachings—while 32.3% of career choice influences remain unexplored. Additionally, the limited number of respondents may affect the generalizability of the findings. Therefore, future research is expected to include other independent variables that influence career choices as auditors, such as family environment, work environment, socio-cultural factors, salary, or incorporating other Taman Siswa teachings, such as *Tri Pantangan*, *Tri-N*, and *Tri Sakti Jiwa*, to assess how accounting students make career decisions. Moreover, increasing the number of respondents is necessary to obtain more accurate and representative results. By addressing these limitations, future research can provide more comprehensive insights into the factors influencing accounting students' career choices, ultimately leading to more effective educational and career guidance strategies.

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