



## **Analysis of Factors Influencing Students' Accounting Interest in Accounting Certification Exams (Empirical Study on UPN "Veteran" Jawa Timur)**

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### **ABSTRACT**

*This study examines the influence of motivation, ability, career opportunities, and cost perceptions on accounting students' interest in taking accounting certification exams. The study employs quantitative methods with primary data sources. Distributing questionnaires was used as a data collecting technique. This study uses a population of accounting students from the UPN "Veteran" East Java class of 2020, with a total of 288 students. The sample size of 74 was determined using the Slovin formula. Multiple linear regression was used as data analysis. The test shows that motivation, ability, career opportunities, and cost perception are the most significant factors influencing the students decision-making process. It is hoped that the study program can fully support students so that they can take the accounting certification exam, so that by taking this exam, students are felt to be able to face the existing job competition.*

**Keywords:** Motivation, Ability, Career Opportunity, Cost Perception

## INTRODUCTION

In the era of globalization, universities need to produce experts in various fields in order to face the existing global competition. A survey shows that as many as 60% of employees believe that their skills will be obsolete in the next three to five years (KPMG, 2019). Developing self-competence in order to compete in the world of work is an important thing that must be done by students.

According to the Director General of Belmawa, Ismundar (2019), to produce greater competencies and characteristics, it needs to be formed through quality universities and study programs (LLDIKTI REGION III, 2019). One of the labor demands that is much needed in the world of work today is in the scope of accounting. Through research by Minarso & Machmuddah, 2020, many students choose the Accounting Study Program influenced by psychological factors, where these factors are motivation, perception, learning, beliefs, and attitudes.

Basically, accounting students have different interests in planning their careers. However, accounting students are required to be able to prepare their competencies for a career in accounting. If an accounting graduate is unable and has no interest in being able to improve his skills, it will result in all accountant jobs being transferred using machines and make the unemployment rate in Indonesia increase. Therefore, accounting certification is recommended to be followed by accounting students so that when they graduate, they have adequate competence and do not only rely on diplomas to be able to compete in the world of work.

Students certainly have different interests in taking the accounting certification exam. According to Chi (2022) dan Meliana (2022), Students interest is influenced by factors of ability and career opportunities. According to Manik & Prima, 2023 quality and social motivation affect students' desire to take the accounting certification exam while career and economic motivation have no effect. Research Chasanah & Pandin, 2021 also explains that student interest is influenced by motivation and perception, while financial rewards do not affect student interest. In addition, there is research from Kurniawan & Nugroho, 2021 which explains that tuition fees and study program accreditation status affect student interest and for gender and IAI membership cards do not affect student interest.

This study uses the Theory of Planned Behavior introduced by Ajen and Driver (1991), extending the Theory of Reaction Action (Ajzen & Driver, 1991), where both theories describe the same thing, namely attitudes towards behavior and subjective norms, but an additional element, behavioral control.

Referring to the results of observations with several accounting students in the 2020 batch of UPN "Veteran" East Java, it shows that there are differences in

student interest in taking this certification exam. Therefore, to answer these differences in interest, researchers are interested in conducting this study to determine student interest in taking the accounting certification exam which is influenced by factors, motivation, ability, career opportunities, and perceived costs.

## RESEARCH METHOD

The quantitative method was used by focusing on the 2020 batch of UPN "Veteran" East Java accounting students. The *Simple Random Sampling approach* was used to select 74 respondents as samples. Google Forms was used to distribute questionnaires online, which is how most of the data was collected. A Likert Scale with a Scale of 1 to 5 was used in the hope of getting more accurate answers from respondents. SPSS Software version 26 was used in helping to analyze the data in the study.

## RESULTS

### Data Quality Test

#### 1. Validity Test

Validity testing is an important step in assessing the reliability of the variables used, including motivation, ability, career opportunities, and cost perceptions. All variables were validated with  $r_{count} > r_{table}$ .

#### 2. Reliability Test

All variables had reliability levels  $> 0,7$ , indicating reliability, tested with Cronbach's Alpha.

### Descriptive Statistical Analysis

This test is carried out to determine the minimum value, the maximum value which shows the lowest and highest assessment of the respondents on the variable items. In addition, this test was also conducted to determine the Mean which is described as the average answer given by respondents to these variables. Then to find out the standard deviation shows the size of the data distribution of each variable based on the answers of 74 research respondents.

### Normality Test

The statistical test findings show that the significance value has exceeded the threshold value of 0,200. In this case the residual data is normal.

### Classical Assumption Test

#### 1. Multicollinearity Test

From this test, it can be seen that there is no multicollinearity because tolerance > 0,01 and VIF < 10.

## 2. Heteroscedasticity Test

From the tests conducted, it shows that the heteroscedasticity test produces significance > 0,05, which is tested using the Glejser test.

## Hypothesis Test

### 1. Multiple Linear Regression Analysis Test

**Table 1.** Multiple Linear Regression Analysis Test Results

Coefficients <sup>a</sup>			
Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
(Constant)	-.963	1.455	
Motivation	.158	.045	.460
Ability	.519	.146	.296
Career Opportunities	.213	.139	.175
Cost Perception	.048	.125	.034

Source: Primary Data Processing Results

The calculation results are obtained as follows.

$$Y = -0,963 + 0,158X_1 + 0,519X_2 + 0,213X_3 + 0,048X_4.$$

This equation produces the following conclusions:

- The constant value indicates the baseline when X has no influence on Y.
- A positive impact of X on Y is indicated by the regression coefficient of X.

## 2. Determination Coefficient Test (R<sup>2</sup>)

**Table 2.** Determination Coefficient Test Results (R<sup>2</sup>)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.877 <sup>a</sup>	.768	.755	2.05534

Source: Primary Data Processing Results

The R<sup>2</sup> test indicates that if the R<sup>2</sup> = 0, the explanatory power of variable Y in explaining variable X is constrained. However, if R<sup>2</sup> = 1, then variable Y provides almost all the information needed by X. Known R<sup>2</sup> value is 0,768, which indicates that variable Y has a limited ability to explain X.

### 3. Simultaneous Significance Test (F Test)

**Table 3.** Simultaneous Significance Test Results (F Test)

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	967.162	4	241.791	57.236	.000 <sup>b</sup>
	Residual	291.486	69	4.224		
	Total	1258.649	73			

Source: Primary Data Processing Results

Table 8 reveals a significance of  $0,000 < 0,05$ , with an f count of 57,236. This means that the  $H_0$  has been rejected, and all alternative hypotheses are acceptable. There is a simultaneous significant effect of X on Y.

### 4. t Test

**Table 4.** Result of The t Test

Coefficients <sup>a</sup>		
Model	t	Sig.
(Constant)	-.661	.511
Motivation	3.549	.001
Ability	3.553	.001
Career Opportunities	1.528	.131
Cost Perception	.380	.705

Source: Primary Data Processing Results

Variables  $X_1$  and  $X_2$  have a significance value  $< 0,05$ , while variables  $X_3$  and  $X_4$  have a significance value  $> 0,05$ . This means  $H_1$  and  $H_2$  are approved, while  $H_3$  and  $H_4$  are refused.

## DISCUSSION

The findings of the study above show that:

### 1. Motivation

Positively correlated with accounting students' interest in taking the accounting certification exam, consistent with studies by (Manik & Prima, 2023); (Chasanah & Pandin, 2021); and (Maharani & Astika, 2023).

## 2. Ability

Positively correlated with accounting students' interest in taking the accounting certification exam, consistent with studies by (Chi et al., 2022); (Wulansari & Hariyanto, 2023); and (Meliana et al., 2022).

## 3. Career Opportunities

No significant correlate with accounting students' interest in taking the accounting certification exam, consistent with studies by (Wulansari & Hariyanto, 2023).

## 4. Cost Perception

No significant correlate with accounting students' interest in taking the accounting certification exam, consistent with studies by (Maharani & Astika, 2023).

These findings serve to validate each theory tested. The theory used postulates that behavioral control, positive attitudes, and subjective norms influence individual behavior, consistent with the findings of this study.

The combination of research variables, namely knowledge motivation and cost perception, as well as the object of research, namely accounting students of UPN "Veteran" East Java class of 2020, distinguishes this research from previous studies, thus allowing different research results to be produced.

## CONCLUSION

This research aimed to investigate how motivation, ability, career opportunities, and cost perceptions impact accounting students' inclination to pursue accounting certification exams. The findings indicate that these variables indeed influence the interest of accounting students at UPN "Veteran" East Java class of 2020 in taking certification exams.

Future researchers should be able to increase the research location, such as adding public universities in Surabaya City or universities in other country that have Accounting study programs to get more accurate results due to the increasing population and research samples. Future researchers are also expected to add more research variables such as adding moderation variables, namely the level of student internship experience. And further research is expected to use other statistical processing programs such as SmartPLS.

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