

# The Effect of Motivation on the Interest of Accounting Students to Follow Accounting Professional Education

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## ABSTRACT

**Objective** – This study aims to investigate the motivation and interest of Accounting Students at Economy Faculty of UT to participate in Accounting Professional Education, several motivational factors such as quality, career, economy, degree, and achievement. Accounting Professional Education has been implemented since September 2002, with the commencement of Accounting Professional Education, the title of accountant is no longer the monopoly of certain state universities are given special privileges by the Ministry of National Education. Thus, all Accounting graduates have the same opportunity to get an accountant degree. Opportunities have been widely opened but the problem now is the willingness of every accounting student himself to continue his education at Accounting Professional Education.

**Methodology/Technique** – Using 296 accounting students from Bogor, Bandung, Purwokerto, Batam, Gorontalo UT Regional Offices, we run the form of Structural Equation Model (SEM) to test the accounting students' motivation to follow Accounting Professional Education. Meanwhile for the measurement model in this study using a Confirmatory Factor Analysis (CFA) which shows a latent variable measured by one or more observed variables.

**Findings** – The result shows that quality motivation has a significant effect towards the interest of accounting students at undergraduate degree of Accounting Study Program at Universitas Terbuka to follow the Accounting Professional Education.

**Novelty** – This finding implies that the greater the motivation of the quality of students, the greater their interest in taking the Accounting Professional Education.

**Type of Paper:** Empirical

**Keywords:** Accounting Professional Education, Motivation, Interest

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**JEL Classification:** A29, M41, M49.

## 1. Introduction

Universitas Terbuka (UT) is a university that organizes open education and long distance. In 2006 the Open University especially for the Faculty of Economics established Accounting Study Programs, run through the same approach namely open and long distance.

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For approximately 6 years until 2012, the Accounting program of the Economic Faculty of UT has produced 255 alumni with undergraduate degrees of Economics in the Accounting field. Meanwhile, if the graduate of accounting undergraduate degrees of the Faculty of Economics at UT wants to be an accountant then he must take additional education called Accounting Professional Education. It is caused by all fields of the accounting profession insist that every accountant have abilities and competency. Therefore, despite the broad profession accountant but not all graduates majoring in accounting can be accepted and directly worked on the profession. Munawir (1999) mentions that the accounting profession is closely related to the ability or competence of the person concerning on an expert in accounting and auditing.

According to Lisnari and Fitriany (2008), Accounting Professional Education is additional education levels intended for an economic graduate majoring in accounting who wants to get the title of Accountant. Decree of Minister of National Education No. 179 / U / 2001 states that undergraduate graduates majoring in accounting have the opportunity in taking Accounting Professional Education in college which has been appointed by the Directorate General of High Education. Those who have taken Accounting Professional Education later will be entitled to the profession of Accountants, and more likely to pursue a career as government auditors, internal auditors, public sector accountants, management accountants, accountant educators, tax accountants, financial accountants, information system accountants as well.

Many studies have been conducted to identify various factors that influence students' interest in taking Accounting Professional Education. Widyastuti, et al. (2004), revealing that auditors who have accounting professional education backgrounds need less time to be promoted to senior auditors and or managers. Kristianto, et al. (2013), states that the duration of education significantly affected the interest of students to participate in Accounting Professional Education. This means that there is an influence, namely the shorter the duration of education will increase the interest of students to participate in Accounting Professional Education.

Based on previous studies, this study will attempt to investigate the motivation of accounting students of Economy Department, UT, to participate in Accounting Professional Education for several motivational factors such as quality, career, economy, degree, and achievement. By referring to the background of the research and the results of previous studies, the problems that will be examined in this study are as follows:

- a. Does quality motivation have an influence on the interests of accounting students of UT Economic Department to participate in Accounting Professional Education?
- b. Does career motivation have an influence on the interest of accounting students of UT Economic Department to take part in Accounting Professional Education?
- c. Does economic motivation have an influence on the interest of accounting students of UT Economic Department to take part in Accounting Professional Education?
- d. Does the degree of motivation have an influence on the interest of Accounting students of UT Economic Department to take part in Accounting Professional Education?
- e. Does achievement motivation have an influence on the interest of Accounting students of UT Economic Department to follow Accounting Professional Education?

This study aims to provide evidence regarding:

- a. The effect of quality motivation on the interest of accounting students of UT Economic Department to participate in Accounting Professional Education.
- b. Effect of career motivation on the interest of accounting students of UT Economic Department to take part in Accounting Professional Education.
- c. Effect of economic motivation on the interest of accounting students of UT Economic Department to participate in Accounting Professional Education.
- d. The influence of degree motivation on the interest of accounting students of UT Economic Department to participate in Accounting Professional Education as well
- e. Effect of achievement motivation on the interest of accounting students of UT Economic Department to participate in Accounting Professional Education.

Our study contributes to suggest the Accounting study program of the Economic Faculty of UT to open Accounting Professional Education program. Our finding implies that the effect of Quality Motivation on the interest of accounting students to join Accounting Professional Education is significant.

The rest of this paper is organized as follows. A survey of related literature and the development of hypotheses are provided in Sect. 2. Section 3 describes the sample, research variables, the Structural Equation Model (SEM) and Confirmatory Factor Analysis (CFA) employed in this paper. The results are reported in Sect. 4. Section 5 concludes this paper.

## 2. Literature and Hypothesis Development

Quality motivation is an impulse that arises from within a person to have and improve the quality or ability in carrying out tasks with full responsibility and professionalism as an accountant. The indicators used are understanding of accounting, the addition of experience, the mastery of new material, the desire to work in an accountant's office and with confidence working better (Krisianto et al. 2013).

Career motivation is an impulse that arises from within a person to improve his ability to achieve a career that is better than before. The indicators used include: the desire to have a career as an accountant, an effort to achieve a career, a desire to influence Motivation towards the Interest of Accounting Students to complete their duties in accordance with their obligations as accountants (Kristianto et al. 2013).

Economic motivation is an impulse that arises from within a person to improve his personal abilities in order to achieve the financial rewards he wants. Indicators used: an increase in income, award, pride in the profession being undertaken, respect from others and increasing self-confidence.

According to Hall and Lindzey in Minan (2012), achievement motives as incentives related to achievement are mastering, regulating the social or physical environment, overcoming obstacles or maintaining high quality work, competing over past achievements and influencing others. Indicators used: an increase in the results of work, getting awards, always completing tasks, always wanting to excel from others.

Before 2004, bachelor students of Accounting who had graduated could immediately get an accountant degree but now accounting graduates only get a Bachelor of Economics degree, so to get an accountant degree must follow Accounting Professional Education first. Interest is one of the psychological aspects of human beings that can push to achieve goals. Someone who has an interest in an object, tends to give attention or feel greater pleasure to the object. But if the object does not cause pleasure, then he will not have an interest in the object. In other words, interest can be a cause of activity and participation in the activity. (Indonesian General Dictionary, 1998).

Based on previous research studies, this study aims to investigate the effect of motivation on the interest of undergraduate Accounting students of the UT Economy Department to participate in Accounting Professional Education, so that the hypotheses developed in this study are:

H1: Quality motivation has an influence on the interest of undergraduate Accounting students of the UT Economy Department to participate in Accounting Professional Education

H2: Career motivation has an influence on the interest of undergraduate Accounting students of the UT Economy Department to participate in Accounting Professional Education

H3: Economic motivation has an influence on the interest of undergraduate Accounting students of the UT Economy Department to take part in Accounting Professional Education

H4: Title motivation has an influence on the interest of undergraduate Accounting students of the UT Economy Department to take part in Accounting Professional Education

H5: Achievement motivation has an influence on the interest of undergraduate Accounting students of the UT Economy Department to participate in Accounting Professional Education

### 3. Methodology

Samples are a portion of the population whose characteristics are to be investigated and considered biased to represent the entire population or fewer numbers of population (Sugiyono, 2010). According to Arikunto (2007) Samples are part or representative of the population studied, called sample research if we intend to generalize the results of sample research, which is meant by generalizing is to draw research conclusions as something that applies to the population. The sampling technique in this paper uses the proportional method. Purposive sampling method is a method of sampling according to certain criteria. Some criteria are as follows:

- a. Accounting students of the Economic Faculty of UT who are in the final level (semesters 7 and 8)
- b. Accounting students who have taken auditing courses.
- c. Accounting students who were met and willing to become respondents.

The reasons for choosing students at the final level are:

- 1) They have plans or thoughts about what they will do after completing their undergraduate study period.
- 2) It is expected to have adequate knowledge about the accounting profession so that answers can be made according to their plans
- 3) They have taken courses at Auditing. In the auditing course, the accounting profession has been discussed and students who have taken auditing courses are expected to have an overview of the work of an accountant. In addition, by becoming an accountant we can have a Public Accountant Office or work in a Public Accountant Office on the condition that we follow the Accounting Professional Education

The testing in this study was carried out by following the applicable stages in SEM using the method of maximum likelihood estimation (MLE). The number of respondents who met the requirements for analysis were 296 people. The number of all manifest variables (indicators) is 41 questions that represent six constructs namely quality motivation, economic motivation, career motivation, achievement motivation, degree motivation, and interest in participating in Accounting Professional Education.

Latent variables are key variables that are the focus of attention in this study. This variable is an abstract concept that can only be observed indirectly and imperfectly through its effects on observed variables (Wijanto, 2008). The latent variable in this study is motivation measured by variables of quality motivation, career motivation, economic motivation, achievement motivation, and degree motivation. In addition, the latent variable in this study is the interest of undergraduate Accounting students of the UT Economy Department to participate in Accounting Professional Education.

The measurement of quality, career, economic, achievement, and degree motivation variables uses a Likert scale. In this study measured by a 5 points scale on each question to determine the attitude of respondents, namely:

- a. Strongly disagreed: represented by 1 point
- b. Disagree: represented by 2 points
- c. Lack of agreement: represented by 3 points
- d. Agree: represented by 4 points
- e. Strongly agreed: represented by 5 points

The dependent variable in this study is interest. According to Widyastuti, et al (2004) interest is a desire driven by a desire after seeing, observing and comparing and considering the needs he wants. It can be said that the interest in joining Accounting Professional Education is the desire to join Accounting Professional Education after seeing, observing and comparing and considering the desired needs.

In this study the facts revealed are real facts, namely data obtained from the subject with the assumption that the subject is indeed more aware of the actual situation and the researcher assumes that the information provided by the subject is correct. Next, to reveal the real facts the researcher used a questionnaire. The questionnaire is a list of questions that must be answered and / or a questionnaire that must be filled out by the respondents. The questionnaire in this study was to measure quality motivation, career motivation, economic motivation, and interest in joining Accounting Professional Education.

This analysis is carried out on the structural equation coefficients by specifying a certain level of significance. Analysis of this structural model to test the hypothesis proposed in this study. For a significance level of 0.05, the value of  $t$  of the structural equation must be greater than or equal to 1.96 or for a practical greater than 2 (Wijanto, 2008). From the research hypothesis, it produces a proposed structural model.

#### 4. Results and Discussion

A summary of the results of the Reliability Construct and Variance Extracted calculations for each latent variable is presented in table 3.

Table 3 Construct-Reliability and Variance-Extracted Values of Each Latent Variable

No	Latent Variable	Construct-reliability Value $\geq 0.70$	Variance-Extracted Value $\geq 0.50$	Conclusion
1	Quality Motivation (Kual)	0.88	0.5	Good
2	Economic Motivation (Ekon)	0.91	0.51	Good
3	Career Motivation (Kar)	0.86	0.43	Good
4	Achievement Motivation (Pres)	0.80	0.5	Good
5	Degree Motivation (Gel)	0.98	0.99	Good
6	Interest	0.79	0.54	Good

From the results of running the Lisrel reliability program for the six variables, all of them have the value of construct construct above 0.70 ( $CR > 0.70$ ) and the value of Variance Extracted above 0.5 ( $VE > 0.50$ ). This means that all indicators are reliable, so there is no indicator that must be discarded.

To assess how well the coefficient of determination of the structural equation will be seen from the magnitude of  $R^2$  (Wijanto, 2006). Lisrel test results that can be seen in Reduced Form Equation  $R^2$  values for the model equation. The model equation above shows that the model has a value of  $R^2$  0.57 which means this model is able to explain 57% of changes in the latent variables of quality motivation, economic motivation, career motivation, achievement motivation and degree motivation towards bachelor student interest in Accounting Study Program of Universitas Terbuka to participate in Accounting Professional Education.

Overall the value of  $t$  of the five hypotheses proposed in this study can be summarized in table 4 below:

Table 4 T-value values for each hypothesis

Hypothesis	Path	Estimation	T Value	Conclusion
H1	Quality Interest	0.11	4.11	Significant
H2	Economic Interest	0.08	0.63	Not Significant
H3	Career Interest	0.5	1.78	Not Significant
H4	Achievement Interest	0.10	-0.20	Not Significant
H5	Degree Interest	0.10	1.48	Not Significant

## 5. Conclusion

This study aims to determine the effect of motivation on the undergraduate students of Accounting for Economic Faculties to participate in Accounting Professional Education. The hypotheses tested in this paper are quality motivation, economic motivation, career motivation, achievement motivation, and degree motivation.

Based on the results of data processing and analysis of research results it can be concluded that:

The significance value of the results of testing the first hypothesis (H1) is 4.11 or greater than 1.99 or 2.00 so that it can be concluded that quality motivation has a significant influence on the interest of undergraduate accounting students at the Universitas Terbuka Accounting Program to take part in the accounting profession. The greater the motivation of student quality, the greater their interest in taking the accounting profession education.

Significant value from the results of testing the second hypothesis (H2) is 0.63 or smaller than 1.99 or 2.00 so that it can be concluded that there is economic motivation does not affect the interest of undergraduate accounting students of Accounting Study Program Universitas Terbuka to take accounting profession education.

The significance value of the results of testing the third hypothesis (H3) is 1.78 or smaller than 1.99 or 2.00 so that it can be concluded that career motivation does not affect the interest of undergraduate accounting students in Accounting Study Program at Universitas Terbuka to take an accounting profession.

Significant value from the results of testing the fourth hypothesis (H4) is -0.20 or smaller than 1.99 or 2.00 so it can be concluded that there is no effect of achievement motivation on the interest of undergraduate accounting students in Accounting Study Program Universitas Terbuka to take accounting profession education.

Significant value from the results of testing the fifth hypothesis (H4) is 1.48 or smaller than 1.99 or 2.00 so it can be concluded that there is no effect of degree motivation on the interest of undergraduate accounting students in Accounting Study Program Universitas Terbuka to take accounting profession education.

Based on the results of the analysis, it can be concluded that only quality motivation has a significant influence on the interest of students in Accounting Study Program Universitas Terbuka to take an accounting profession education, while the other motivations are economic motivation, career motivation, achievement motivation, and degree motivation do not have significant influence on the interest of undergraduate students in the Accounting Study Program at the Universitas Terbuka to take an accounting profession. This study does not support many studies that have the result that the five motivations have a significant influence on the interest of accounting students to take the accounting profession education. This can be explained, that the student respondents who were the samples from their research had different characteristics from the respondent students who were the samples from this study. It is known that Universitas Terbuka is the only tertiary education in Indonesia that has a distance and open education system that opens opportunities for

workers or employees throughout Indonesia to be able to study to get a bachelor's degree. So that almost all UT students are workers or employees who already have regular jobs and income. This can be used as a justification that is able to describe the absence of a significant relationship between economic motivation, career motivation, achievement motivation, and degree motivation towards the interest of bachelor accounting students in Accounting Study Program at Universitas Terbuka to take an accounting profession education.

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