

Analysis of Factors that Influence the Interest of Accounting Students Following Accounting Professional Education

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Abstract: *This study aims to analyze the factors that influence the interest of accounting students to participate in Accounting Professional Education (PPAk) at Universitas Muhammadiyah Surakarta (UMS) and Universitas Sebelas Maret Surakarta (UNS). There are seven factors tested in this study: social motivation, career motivation, economic motivation, bachelor degree motivation, motivation to seek knowledge, quality motivation and education costs. The population in this study are undergraduate accounting students in 2015-2016 of accounting department at UMS and UNS. The sample collection method uses convenience sampling technique. Data collected by giving questioner to 286 respondents. The results of this study indicate that economic motivation, career motivation and social motivation affect the accounting students' attitudes to follow PPAk. While bachelor degree motivation, motivation to seek knowledge, quality motivation, and education costs have no significant effect on the interests of accounting students following the PPAk.*

Keywords: *motivation, education costs and interest in following ppak.*

INTRODUCTION

Professional accountant competition will be increasingly tight since the enactment of the ASEAN Economic Community or ASEAN Free Market in 2016. Indonesia and all countries in the Southeast Asia region will form an integrated region known as the ASEAN Economic Community (AEC). The ASEAN Economic Community (MEA) or ASEAN Economic Community (AEC) is a concept that began to be used in the Declaration of ASEAN Concord II (Bali Concord II), Bali, October 2003. MEA is the ultimate goal of economic integration as planned in ASEAN Vision 2020. According to the World Trade Organizations (WTO), there are 40 arranged professions to be freely open. Some types of professions are grouped into six professional groups: lawyers, accountants, professional services, tourist services, and health services. Therefore, in the midst of the business world in the MEA era demand for more professional and expert are needed, especially in accounting sector. Accounting is a scientific discipline that provides important information to enable the implementation and evaluation of the company activities effectively (Ismaya, 2005). In other words, the readiness of the accounting professional in Indonesia to face MEA must be further enhanced and presence an open service sector that will provide opportunities and challenges for all service providers and professions in Indonesia (Triani et. al., 2014).

The development of business world are needed independent, qualified and professional accounting profession in many business sectors. For this reason, a Certified Accountant (CA) professional program is held to produce a professional accountant in their field. To get a Certified Accountant (CA) degree, a person must pass the exam held by the Indonesian Institute of Accountants (IAI), but not many of these candidates have passed the exam. The presence of the Accounting Professional Education Program (PPAk) prior to the professional examination for prospective accounting profession is helpful when the accounting profession exam is held.

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Based on Minister of National Education Decree Number 153/U/2014 concerning the implementation of Accounting Professional Education (PPAk), and Minister of Education Decree Number 180/P /2001 concerning the appointment of experts of equal accountants, as well as the signing of a Cooperation Agreement between the Directorate General of Higher Education of the Ministry of Education and Culture and the National Management Board of the Indonesian Accountants Association Number 10/KB/E/XI/2013 and 013/MOU/IAI/XI/2013 concerning the Implementation of Professional Accountant Education, which finally PPAk in Indonesia can be realized. With the issuance of the two decrees, accounting education in Indonesia officially has profession-based education. Seeing the low interest of accounting students to increase professionalism in the midst of the high needs and demands of increasing professionalism of accountants, the authors are motivated to conduct research on the interests of accounting students following the PPAk. Mustiati (2016) found that pride, knowledge, and other motivations had a positive and significant effect on students' interest in following the PPAk for undergraduate accounting students at all private universities (PTS) samples in Yogyakarta. Sapitri (2015) uses non motivational factor to find the interest of accounting students to follow Accounting Professional Education (PPAk). In addition, this study is also motivated by previous studies regarding students' interest in joining PPAk. This study tries to develop several factors that influence the interest of accounting students in following the accounting professional education from several previous studies by combining several variables from previous research.

The purpose of this study was to examine the influence of social motivation, career motivation, economic motivation, bachelor degree motivation, motivation to seek knowledge, quality motivation, education costs on the interest of accounting students to take part in Accounting Professional Education (PPAk). Motivation factors are important to explore what is the undergraduate accounting students prespective about PPAk for their future professional career. Financial factor is needed to support students' choice on following PPAk.

LITERATURE REVIEW AND HYPOTHESIS

This study uses the motivation theory developed by Maslow. Maslow explained that each individual has a variety of needs that can influence their behavior. There are five hierarchies of human needs by Maslow (Porter,1962), namely: (1) physiological needs, such as the need for satisfy hunger and thirst, the need for housing, clothing, and so on; (2) safety needs, that is the need for safety and protection from danger, threat, seizure, or dismissal; (3) social needs, such as the need for love and satisfaction in establishing relationship with others, the need for satisfaction and a feeling of belonging and acceptance in a group, a sense of family, friendship and affection; (4) self-esteem needs, that is the need for status or position, honor, reputation, and achievement; and (5) self-actualization needs, that is the need for self-fulfillment to use the potential of self-expression and do what is most appropriated.

The main factor that influence student to take profession education is motivation. There are economic motivation, bachelor degree motivation, motivation to seek knowledge, quality motivation, social motivation, career motivation (Mustiati, 2016). In the other hand, non-motivational factor also influence the student to get their professional education, such as education costs (Sapitri,2015).

Economic motivation is the drive to achieve prosperity by doing economic action. With economic motivation, a person will carry out economic activities to get material satisfaction and personal and family welfare. Usually after satisfaction is fulfilled, there will be a desire for

the welfare of others. It can be concluded that economic motivation is an impulse that arises in a person to improve his personal abilities in order to achieve financial rewards, material satisfaction and desired welfare. As an accountant, with a higher quality of education and having legal certification, it will ensure that the accountant is a professional accountant. With this provision of knowledge and certification accountants can search for many clients so that their economic motivation will also be fulfilled.

Economic motivation is an impulse that arises from students to improve their ability to gain income for themselves. Tarmizi and Restuti (2015) state that economic motivation has a significant effect on the interest of accounting students in following the Accounting Professional Training. Economic motivation seen as financial awards that can be achieved by employer. Financial awards consist of direct and indirect awards. Direct awards can be in the form of payment of basic wages or basic salary, salary from overtime works, payment for holidays, distribution of profits (profit sharing), stock options, and various forms of bonuses based on other performance. While indirect awards include insurance, holiday payments, sickness benefits, pension plans and various other benefits (Fakriani, 2012).

H1: economic motivation affects the interest of accounting students to follow PPAk.

Career motivation refers to encouragement that arises in a person, to improve his/her personal abilities in order to achieve a better position than before. Career choice is a person's self-expression, because career choices show some one motivation, knowledge, personality and all abilities. Educational institutions have a major influence on the career development of an accountant. As a professional education program, PPAk can make a positive contribution to students who want to develop accounting skills in a technical and professional manner. Research conducted by Ismail and Lestari (2012) states that career motivation significantly influences the interest of accounting students in following Accounting Professional Education.

H2: career motivation affects the interest of accounting students to follow PPAk.

The quality of a person is influenced directly or indirectly by the level of education, includes structured and independent continuing education. Therefore, motivation is often the impetus to improve quality and triggering the desire to follow that kind of professional education. Accounting graduates who open a public accounting firm or work in accounting are often doubted. Therefore, formal education in the accounting profession and certified examination is one way to improve the quality of accountants and get more trust from the users who are doubted about the ability of new accountants. This is consistent with the purpose of holding PPAk, namely to produce graduates who master accounting expertise. By following PPAk, students can add insight and knowledge about accounting, and current accounting regulations so that the quality of student knowledge will be higher and they can become potential accountants. The existence of high quality motivation will develop and increase the potential things that exist in student. Egy (2017) states that quality motivation has a positive effect on students' interest in taking up accounting education training. By the training, student get more knowledge and field of accounting professionalism, which improve their quality as an accountant.

H3: quality motivation affects the interest of accounting students to follow PPAk.

Becoming an accountant is one career that many people choose. Be an accountant can be passed through higher education. With high education, a person's career is possible to continue increased. In the accounting profession, this career is very important to determine the level of professionalism and independence of an accountant. In addition, high education will also accelerate the promotion of an auditor to become a senior auditor or manager. There are now many accounting graduates who have no job. It is just because they have no experience yet

as an professional. The Bachelor of Economics who comes from the accounting department then must follow the PPAk to obtain an accountant degree. Viewed from the education level, S.Ak. (new academic degree for accounting graduate) do not have a higher level of education. The S.Ak degree more shows the qualifications and specifications of someone who works in the accounting field than someone who is an accounting graduate with SE degree. Appreciation needs include the need to be respected, valued for achievements, the encouragement that comes from a person to get a degree and struggle to complete education degree. Putri (2011) states that bachelor degree motivation has a positive effect on student interested in taking up the accounting profession education (PPAk).

H4: bachelor degree motivation affects the interest of accounting students to follow PPAk.

In general, humans have motivation that always related to the environment. Social motivation is defined as an urge to do an action with a social purpose or value, obtaining recognition and appreciation from the environment in which someone located. Putri (2011) found that social motivation has a positive effect on student interest in taking up the accounting profession education (PPAk).

H5: social motivation affects the interest of accounting students to follow PPAk.

Besides accounting, an accountant must also master other sciences such as financial management, financial markets and institutions, monetary economics, corporate management, marketing, commercial law, tax law, cost accounting, information systems, English and so on. According to Hoskin and Macve (1986); Gedded (1995); Evans (2003) in Paisey (2005), science is an important characteristic for defining a profession. Montagna (1974) in Paisey (2005) states: The body of knowledge gives a practitioner a special technical skill, a unique competence upon which his authority is profess. It allows the profession to claim the right to control the training, licensing, and distribution of rewards and punishment for its members. The practitioner's autonomy is derived from his respect for this superior knowledge - it distinguishes the truly professional.

The same view was expressed by Hughes (1967) in Paisey (2005) which shows that the origin of a professional term is what professionals have (profess). They have (profess) better knowledge than others in certain things, especially things related to the problems that clients have. Science in accounting is an important thing to develop competencies. From the above explanation, it can be concluded that motivation to seek knowledge is an impulse that arises in a person to gain and improve knowledge and abilities in the field he is practicing so that he can carry out his duties properly and correctly. Education in PPAk is a means of improving knowledge in accounting which is also useful to improve the accountant professionalism. Motivation to seek knowledge, related to the development of the persons' actual potential. Accountant also has to master other sciences such as financial management of markets and financial institutions, monetary economics, corporate management, marketing, commercial law, tax law, cost accounting, information systems, english and so on. Wiwin (2009) states that motivation to seek knowledge has a significant effect on student interest in taking part in Accounting Professional Education (PPAk).

H6: Motivation to seek knowledge affects the interest of accounting students to follow PPAk.

The cost of education is money spent to make the process of changing the attitude and behavior of a person or group of people to mature them through teaching and training efforts. Expensive education costs have become a classic problem for almost all Indonesians who are studying in high education level and have become a barrier to entry for the low-income people. Sapitri and Yaya (2015), examined the factors that influence the interest of accounting students

to take up the accounting profession education (PPAk). The results of the study indicate that the cost of education has a significant effect on the interest of accounting students to participate in PPAk.

H7: education cost affects the interest of accounting students to follow PPAk

RESEARCH METHODS

This research is an empirical study to find out the interest factors of accounting students to follow in Accounting Professional Education (PPAk) at Universitas Muhammadiyah Surakarta (UMS) and Universitas Sebelas Maret (UNS) Surakarta. The population in this study are undergraduate accounting students of UMS and UNS in the year 2015 and 2016, total 816 for UMS and 217 for UNS. The Slovin formula use to count the sample portion, and get 286 respondents (227 for UMS and 59 for UNS). UMS and UNS is chosen as this research object because both universities have good reputation around Surakarta region. UMS represents private university and UNS represents public university.

Each of respondent fulfill the GoogleForm questioners that they can attache by message (whatsapp) or e-mail. Measurement of each variable uses a Likert scale, from core (1) strongly disagree, (2) disagree, (3) neutral, Score (4) agree and (5) strongly agree. Student interest of following the accounting professional education has four indicators. There are the desire to participate in PPAk, interest in developing abilities, interest in a career as an accountant, interest in broad employment area and providing financial payments.

Economic motivation (EM) is indicated by how much encouragement increases economic rewards in the form of direct awards, such as payment of basic salary, or basic wages, overtime work salary, payment for holidays, distribution of profits and various forms of bonuses based on other performance. While indirect rewards include: vacation payment insurance, health insurance, pension plans and various other benefits. Maslow argues that human needs as motivators form a hierarchy or rank. Maslow classifies human needs in five levels of need: physiological needs, the need for security, love and have-owned needs, awards and self-actualization needs. Those are indicators used which include: higher income, welfare, employment and supporting facilities.

Career motivation (CM) is an impulse that arises from a person to improve their inner abilities to achieve a career that is better than before. The indicators used include: promotion, working in accordance with the background, and expanding the network. Quality motivation (QM) is an impulse that arises from a person to improve the quality and ability in the practice field so can carry out the duty properly and correctly. The quality indicators include: be able to think well and confidence.

Bachelor degree motivation (DM) is an appreciation needs including the need to be respected and valued for achievements, encouragement that arises to get a degree, someone struggle to get a degree. Social motivation (SM) is a motivation to do an action with a social purpose or goal, to get recognition and appreciation from the environment. Physiological needs and a sense of security have been minimized, there will be social needs, namely the need for friendship, affiliation and closer interaction with others. In general, humans have motivation that is always related to the environment.

Motivation to seek knowledge (SKM), such as financial management of markets and financial institutions, monetary economics, corporate management, marketing, commercial law, tax law, cost accounting, information systems, english and so on. Education cost (EC) is all financial needs during educational activities to materially support the educational achievements. The cost is considered expensive or not by the student.

All variables analyze using multiple regression analysis, that can be formulated as follow:

$$PPAk = a + b_1EM + b_2CM + b_3QM + b_4DM + b_5SM + b_6SKM + b_7EC + e$$

RESEARCH RESULT

The results showed that 286 questionnaires distributed to respondents and all questionnaires can be processed. The instrument's validity test results show that all item of the instrument are valid at $\alpha = 0.05$, using pearson correlation test (0.462 to 0.847). For reliability instrument testing also show that all instruments are reliable at the cronbach alpha value above 0.60 (0.636 to 0,836).

The results of the normality test using one kolmogorov-smirnov test show the p-value of unstandardized residual sample is 0.074, so the regression model has a normal distribution data. Multicollinearity test shows that all variables have a VIF less than 10, it means multicollinearity does not occure in this study. Heteroscedasticity test is also showed that all variables have no heteroscedasticity problem using Spearhman rho.

The results of multiple regression analysis equation is:

$$PPAk = 1.449 + 0.259EM + 0.071CM + 0.127QM - 0,067DM + 0.087SM - 0.008SKM - 0.0146EC$$

(0.00)* (0.032)* (0.098) (0.274) (0.00)* (0.902) (0.119)

F test is obtained F value 27.822 (0.00), it means this study has fit model. The value of adjusted R2 = 0.412, it shows that the variables of economic motivation, career motivation, quality motivation, bachelor degree motivation, social motivation, motivation to seek knowledge and education costs can explain the interest of accounting students to follow PPAk about 41.2% and 58.8% is determined by variables outside the model.

The results from the regression analysis supported the first, second and fifth hypotesis. It mean economic motivation has affects the interest of accounting students to follow PPAk, as also the career motivation and the social motivation. The student interest to follow PPAk because they want to achieve great financial reward at the future. This result support Tarmizi and Restuti (2015). The undergradute accounting students think that accountant has a good career in the future. Especially if they take PPAk. This founding support Ismail and Lestari (2012). The student also shows that from PPAk, they get recognition and appreciation from their environment. This result support Putri (2015).

This study can not shows the affects of quality motivation, bachelor degree motivation, motivation to seek knowledge and education cost to the interest of accounting student to follow PPAk. From regression coefficient show that actually the student know the importance of PPAk, but they still do not have a clear vision how to get this professional degree. This result can be motivate the university and IAI to encourage the accounting student to get their accountant (Ak. or CA.).

CONCLUSIONS AND SUGGESTIONS

Based on the results of the test, the conclusions are obtained: the results of testing the first, second and fifth hypothesis found that economic motivation, career motivation and social motivation has a significant effect on the interest of accounting students to follow PPAk; the results also show that quality motivation, bachelor degree motivation, motivation to seek knowledge and education cost have no affect to the interest of accounting student to follow PPAk.

Interested in participating in Accounting Professional Education (PPAk) in this study is mainly viewed from motivation factors, only education cost that shows the non-motivational factors. Meanwhile, there are many related factors such as perception, accounting knowledge, academic achievement and students' desires to improve their achievements through Accounting Professional Education (PPAk). These factors can be used to improve the future research, accept to widely the scope of the respondents.

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