

# Factors Influencing Accounting Students' Interest in Taking Accounting Certification (Case Study of Final Semester Accounting Students at Universities in Besuki Residency)

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## ABSTRACT

Indonesia has a small number of public accountants and still needs a large number of professions, in anticipation of the expansion of the business sector. The number of CA graduates in East Java is still low compared to the number of accountings graduates every year. This is due to the relatively high enrolment costs, the lack of training for students on the purpose and benefits of having a Chartered Accountant (CA) certification itself. The research aims to find out the impact of career motivation, level of understanding, and cost perception on obtaining accounting certification. This research uses a quantitative approach, with the aim of testing the hypothesis. The population in this study is a student of the S1 Accounting Final Semester Program at Besuki Se-Karesidenan College. Sampling using probability sampling. Data analysis using the help of the IBM SPSS Statistics application. Research results show that career motivation and level of understanding influence the level of comprehension of the interest of students taking accounting certification. While the perception of costs has no influence on the interest of students taking accounting certification.

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## 1. INTRODUCTION

In order for a country's economy to develop, the quality of the workforce must be the main concern, therefore it is important to pay special attention to the development of human resources to support the industrialization process and economic growth [1]. Many international institutions, including governments, and companies require professional accountants to manage

finances well. This makes accounting much sought after by students, especially those who will face job competition after graduating. There are many things that accounting students must pay attention to when preparing to enter the world of work.

One way to encourage economic growth in Asia, including Indonesia, is by participating in the ASEAN Economic Community (AEC) is a form of economic

integration in the ASEAN region that is designed to expedite economic development. For accountants, MEA provides its own opportunities and challenges. This opportunity is strengthened by the Mutual Recognition Agreement (MRA), which is a mutual recognition agreement between ASEAN members for licensed or certified professional services [2]. One form of this agreement is the equalization of the competence and expertise of professional accountants who have met the requirements in all ASEAN member countries. Accountants who meet these requirements are entitled to the title ASEAN Chartered Professional Accountant (ASEAN CPA). Currently there are 4,624 people who hold the title of ASEAN CPA, the most from Indonesia, namely 1,738 people, then Malaysia, there are 1,076 people [3].

The Indonesian Accounting Association (IAI), provides accountant certification known as the Indonesian Chartered Accountant (CA). This certification is a professional accountant qualification that meets international guideline standards [4]. Based on the Regulation of the Minister of Finance of the Republic of Indonesia Number 25/PMK.01/2014 (Ministry of Finance, 2014) concerning Accountants, defining a Chartered Accountant (CA) is a professional accountant who maintains a registry of accountants in compliance with relevant laws and regulations., has experience and/or carry out professional practices in the field of accounting, comply with and apply Professional Standards and maintain competence through continuing professional education.

It is crucial for students who are specializing in accounting to obtain the Chartered Accountant (CA) certification, because it can play an important role in forming a professional accountant. CA certification has wide global recognition in various countries, especially commonwealth countries such as the UK, Canada, Australia and India. This opens up job opportunities in various industries and companies, including large accounting firms, public sector multinational companies, and financial

institutions [5]. The number of Chartered Accountant (CA) graduates in East Java will increase significantly in 2022-2023. However, the number of CA graduates in East Java is still relatively low compared to the number of accounting students graduating each year. This is due to relatively expensive registration fees, lack of guidance for students regarding the goals and benefits of having a Chartered Accountant (CA) certificate itself.

Interest is an individual's tendency to persist because they feel tied to a certain field so that feelings of happiness arise when they are involved in that field. Apart from that, one of the factors that can influence students to become professional accountants is the student's own career motivation. According to Sarjono in [6] career is a perception that measures an individual's desire that arises from within oneself to improve one's abilities in order to better one's previous position, position or career.

According to [7] The interest of accounting students in pursuing the Chartered Accountant (CA) profession is significantly influenced by their level of comprehension. The degree of comprehension refers to an individual's capacity to assimilate the information they have acquired in order to identify, elucidate, and draw conclusions regarding a situation or action. Perception is a cognitive process used to interpret and understand the surrounding environment. Perceptions of education costs are related to a person's perception of the financial sacrifices they will make when they want something [8].

Researchers want to know more about students' desires to take accounting certification as a way to continue a career in accounting. This research aims to determine the influence of career motivation, level of understanding, perception of costs on accounting students' interest in taking accounting certification. This research can be useful in providing an overview of accounting students' interest factors in taking accounting certification, so that it can be used as a basis for evaluating efforts to increase accounting students' interest in taking accounting certification.

## 2. LITERATURE REVIEW

### 2.1 Theory of Planned Behavior

The Theory of Planning Behavior (TPB) explains that a person's intention or interest in carrying out a behavior or action is the main factor that influences a person's behavior Sumarwan in [6]. The Theory of Planner Behavior (TPB) is a hypothesis that predicts an individual's behavior by analyzing their intention to execute that behavior. In this investigation, the career motivation variable represents the attitude factor toward behavior, the level of understanding variable represents the subjective norm factor, and the cost perception variable represents the behavioral control effect on interest in engaging in a behavior.

### 2.2 Accounting Certification

Accounting certification is an important choice for an accountant who wants to improve his skills and career in Indonesia[9]. With this certification, students gain benefits such as greater recognition, better understanding of marketing, and more opportunities to make money. A certified accountant is a professional accountant who has registered as an accountant in accordance with statutory regulations, has professional experience and practice in the field of accounting, maintains and applies professional standards, and maintains competence through continuous professional development, as defined by Regulation of the Minister of Finance of the Republic of Indonesia Number 25/PMK.01/2014 concerning State Rank Accountants. This certification may also be revoked in accordance with the regulations of the Indonesian Association of Public Accountants (IAPI) [9].

### 2.3 Chartered Accountant

Chartered Accountant (CA) was launched by the Indonesian Accountants Association (IAI) to adhere to the IFAC Guidelines and the Statement of Membership Obligations (SMO) (IAI, 2023). Chartered Accountant (CA) is the term for professional accountant qualifications according to international standards. The aim of

establishing a Chartered Accountant (CA) is to align international accountants, provide the best quality for accountants' work and make accountant education more advanced. With the CA qualification, it is hoped that it can ensure and improve the quality standards of professional accountant work, and provide competitiveness in the global market and prepare to face an increasingly developing economic society [10].

### 2.4 Student Interest

Interest is a person's tendency to feel happy or interested in a particular object, thing or activity. Interest is a person's feeling of pleasure or inclination that directs an individual to a certain choice by participating in an activity that is the object of his or her favorite [11]. The stronger or closer the relationship, the greater the interest. Thus, interest is a strong desire that comes from oneself. There are several factors that can influence a person's interest, including individual knowledge, attitudes towards behavior, and educational costs that can trigger that individual's interest.

### 2.5 Career Motivation

According to [12] motivation is the urge that arises within a person to act. This urge exists within a person to do something in accordance with the impulse within him. Career motivation is an individual's desire to achieve the expected level in a job in order to improve their career to be better than before [13]. In this case, accounting students may be interested in becoming professional accountants because of career motivation and the desire to progress in their careers.

### 2.6 Level of Understanding

According to Elis in[14] the level of accounting understanding is the ability of someone who understands accounting in detail and as a whole to provide financial reports for stakeholders as decision makers. Students' interest in pursuing the Chartered Accountant (CA) profession will be influenced by their comprehension of the certification of Chartered Accountant (CA). [4]. The level of understanding shows how much an individual understands about Chartered Accountants (CA). The deeper a

student's understanding of accounting, the greater the student's desire to become an accounting profession.

### 2.7 Cost Perception

Perception is the process of individuals distinguishing and directing attention to an object based on information obtained through the senses [15]. Education costs are all financial sacrifices that have been made by students for educational purposes from the beginning to the end of that education [16]. Perceptions of educational costs are related to a person's response to the financial sacrifices that will be made when wanting something [8]. In this case, it relates to the large amount of costs that must be incurred to obtain what is desired.

Education costs are all financial sacrifices incurred to take exams [14] Reporting from web.iaiglobal.or.id, the cost for new participants to register for the exam is IDR 500,000 and the exam fee per test subject is IDR 1,000,000 (7 test subjects), while for participants who repeat it is IDR 500,000 per test item. So, the amount required to take the Chartered Accountant (CA) exam for new participants is IDR 7,500,000 and for repeat participants IDR 3,500,000.

### 2.8 Hypothesis

- a. H1: Career motivation has a significant effect on taking accounting certification.

- b. H2: The level of understanding has a significant effect on taking accounting certification.
- c. H3: Cost perception has a significant effect on taking accounting certification.

## 3. METHODS

With the objective of verifying hypotheses, this research employs a quantitative approach. Two categories of data are employed: primary data and secondary data. The sample size of 77 was comprised of final semester undergraduate (S1) accounting students at universities in Besuki Residency. Multiple linear regression analysis was implemented in this investigation.

## 4. RESULTS AND DISCUSSION

### 4.1 Descriptive statistics

Descriptive statistical analysis contributes to comprehension of the fundamental attributes of the observed dataset by providing an overview or description of the data through the values of maximum, minimum, average (mean), and standard deviation. Based on the results of descriptive statistical tests on the variables Career Motivation (X1), Level of Understanding (X2), Cost Perception (X3), and Student Interest (Y). The following are the results of data processing regarding descriptive statistical tests:

Table 4.1 Descriptive Statistics Variable Career Motivation, Level of Understanding, Cost Perception, Student Interest

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
X1	82	12	20	17.23	2.190
X2	82	12	25	20.18	2.986
X3	82	7	15	11.89	2.085
Y	82	12	20	16.82	2.144
Valid N (listwise)	82				

Source: Processed data, 2024

Based on the table above, it is known that Career Motivation (X1) has a standard deviation value of 2.190, Level of Understanding (X2) has a standard deviation value of 2.986, Cost Perception (X3) has a

standard deviation value of 2.085, and Student Interest (Y) has a standard deviation value of 2.144.

### 4.2 Instrument Test

#### 1. Validity test

Table 4.2 Validity Test Variable Career Motivation, Level of Understanding, Cost Perception, Student Interest

No.	Variable	r-count	r-table	Information
1.	Career Motivation (X1)			
	X1.1	0.931	0.256	Valid
	X1.2	0.899	0.256	Valid
	X1.3	0.904	0.256	Valid
	X1.4	0.884	0.256	Valid
2.	Level Of Understanding (X2)			
	X2.1	0.757	0.256	Valid
	X2.2	0.781	0.256	Valid
	X2.3	0.868	0.256	Valid
	X2.4	0.847	0.256	Valid
	X2.5	0.764	0.256	Valid
3.	Cost Perception (X3)			
	X3.1	0.812	0.256	Valid
	X3.2	0.938	0.256	Valid
	X3.3	0.903	0.256	Valid
4.	Student Interest (Y)			
	Y.1	0.851	0.256	Valid
	Y.2	0.880	0.256	Valid
	Y.3	0.830	0.256	Valid
	Y.4	0.859	0.256	Valid

Source: Processed data, 2024

Based on the table above, it can be seen that the indicators for each variable in this research are valid and suitable for use for conducting research or testing research

hypotheses, because they have an r-count > r-table value of 0.256 with a correlation coefficient value of 0.01.

## 2. Reliability test

Table 4.3 Reliability Test Variable Career Motivation, Level of Understanding, Cost Perception, Student Interest

No.	Variable	Cronbach's alpha	Information
1.	Career Motivation (X1)	0.925	Reliable
2.	Level Of Understanding (X2)	0.862	Reliable
3.	Cost Perception (X3)	0.859	Reliable
4.	Student Interest (Y)	0.875	Reliable

Source: Processed data, 2024

The Cronbach's alpha value for the Career Motivation variable (X1) is 0.964, as indicated by the table above. The Level of Understanding variable (X2) has a Cronbach's alpha value of 0.906. The Cost Perception variable (X3) has a Cronbach's alpha value of 0.874. The Student Interest (Y) variable has a

Cronbach's alpha value of 0.926. The Cronbach's alpha value is greater than 0.60, as indicated by the reliability test results. This implies that all instruments employed in this investigation are dependable.

## 4.2 Classic Assumption Test

### 1. Normality test

Table 4.4 Normality Test Variable Career Motivation, Level of Understanding, Cost Perception, Student Interest

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		82
Normal Parameters <sup>a,b</sup>	Mean	0
	Std. Deviation	1
Most Extreme Differences	Absolute	.127
	Positive	.076
	Negative	-.127
Kolmogorov-Smirnov Z		1.152
Asymp. Sig. (2-tailed)		.140
a. Test distribution is Normal.		
b. User-Specified		

Source: Processed data, 2024

The significance value is 0.140, which is greater than 0.05, as indicated by the normality test in the aforementioned table. Therefore, it is possible to infer that the

residual value is normally distributed, as evidenced by a significance value (Sig.) greater than 0.05 ( $\alpha$ ).

## 2. Multicollinearity Test

Table 4.5 Multicollinearity Test Variable Career Motivation, Level of Understanding, Cost Perception, Student Interest

Component	Collinearity Statistics		Information
	Tolerance	VIF	
Career Motivation (X1)	0,627	1.594	multicollinearity does not occur
Level Of Understanding (X2)	0,553	1.810	multicollinearity does not occur
Cost Perception (X3)	0,664	1.506	multicollinearity does not occur

Source: Processed data, 2024

Based on the table above, it shows that the results of the multicollinearity test show that there is no multicollinearity, which

can be seen from the VIF values for the three variables  $< 10$  and the tolerance value  $> 0.1$ .

## 3. Heteroscedasticity Test

Table 4.6 Heteroscedasticity Test Variable Career Motivation, Level of Understanding, Cost Perception, Student Interest

Component	Sig.
Career Motivation (X1)	0,062
Level Of Understanding (X2)	0,103
Cost Perception (X3)	0,755

Source: Processed data, 2024

Based on the table above, it shows that the three independent variables do not show

heteroscedasticity. This is because the three variables have a significance value  $> 0.05$ .

### 4.3 Hypothesis testing

#### 1. Multiple Linear Regression Analysis

Table 4.7 Multiple Linear Regression Analysis Variable Career Motivation, Level of Understanding, Cost Perception, Student Interest

Model	Unstandardized coefficients	
	B	Std. Error
(Constant)	3.089	1.310
Career Motivation (X1)	0.543	0.089
Level Of Understanding (X2)	0.213	0.070
Cost Perception (X3)	0.005	0.091

Source: Processed data, 2024

$Y = 3.089 + 0.0543 \text{ Career Motivation} + 0.213 \text{ Level of Understanding} + 0.005 \text{ Cost Perception}$

As indicated by the table above, the regression equation's results indicate that the  $\alpha$  value of 3.089 is either a constant value or a condition in which the dependent variable is not influenced by other variables, specifically the career motivation variable (X1), level of

understanding (X2), and cost perception (X3). There is no change in the dependent variable if the independent variable does not exist.  $\beta X_1$  of 0.0543 is the value of the career motivation variable,  $\beta X_2$  of 0.213 is the result of the value of the level of understanding variable,  $\beta X_3$  of 0.005 is the result of the value of the cost perception variable.

#### 2. Partial Test (T Test)

Table 4.8 Partial Test (T Test) Variable Career Motivation, Level of Understanding, Cost Perception, Student Interest

Model	T-count	Sig.
(Constant)	2.359	0.021
Career Motivation (X1)	6.101	0,001
Level Of Understanding (X2)	3.064	0.003
Cost Perception (X3)	0.054	0.957

Source: Processed data, 2024

Based on the table above, it shows that the sig value for career motivation on student interest in taking accounting certification is  $0.001 < 0.05$  and the t-count value is  $6.101 > 1.990$ , it can be concluded that H1 is accepted. The sig value for the level of understanding of students' interest in taking

accounting certification is  $0.003 < 0.05$  and the t-value is  $3.064 > 1.990$ , it can be concluded that H2 is accepted. The sig value for perceived costs is  $0.957 < 0.05$  and the t-calculated value is  $0.054 > 1.990$ , it can be concluded that H3 is rejected.

#### 3. Coefficient of Determination (R2 Test)

Table 4.9 Coefficient of Determination (R2 Test) Variable Career Motivation, Level of Understanding, Cost Perception, Student Interest

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.771 <sup>a</sup>	.595	.579	1.391

Sumber: Data diolah, 2024

According to the table above, the R Square value is 0.579, which indicates that the

variables of career motivation, level of understanding, and cost perception

simultaneously influence the variable of student interest in pursuing an accounting certification by 57.9%.

## DISCUSSION

### *The Influence of Career Motivation on Student Interest in Taking Accounting Certification*

The T test results indicate that the career motivation variable (X1) has an impact on the interest of students in pursuing an accounting certification at Besuki Residency Universities. This is the result of an increase in the number of accounting pupils who are interested in obtaining accounting certification, as they desire to enhance their professional skills through competency training. In the Theory of Planned Behavior, an individual's subjective beliefs regarding the behavior that will be carried out and the consequences that will arise from that behavior will influence a person's actions or attitudes. The higher the career motivation in students, the greater the student's interest in taking the CA certification exam.

The results of this research are in line with research [5] proving that career motivation has a positive effect on students' interest in obtaining Chartered Accountant (CA) certification.

### *The Influence of Level of Understanding on Student Interest in Taking Accounting Certification*

The level of comprehension variable (X2) has an impact on the interest of students in pursuing an accounting certification at Besuki Residency Universities, as shown by the results of the T test. This shows that the deeper a person's understanding, the greater their interest in obtaining Chartered Accountant (CA) certification. Accounting students' level of understanding about CA certification influences students' interest in taking CA certification. In the Theory of Planned Behavior, the beliefs and influence of important people in a person's life can influence a person's behavior. Therefore, the level of understanding regarding CA certification is based on what the lecturer has conveyed regarding understanding accounting.

The results of research [17] prove that the interest in obtaining a Chartered Accountant (CA) is influenced by the level of comprehension. certification for Unud accounting students. This shows that the higher the level of understanding about CA certification, the higher the student's interest in taking CA certification.

### *The Influence of Cost Perceptions on Student Interest in Taking Accounting Certification*

Based on the results of the T test, it shows that the cost perception variable (X3) has no influence on students' interest in taking accounting certification. In this case, it relates to the large amount of costs that must be incurred to obtain what is desired. Most people do not consider the high cost of taking the CA certification exam to be a problem because it is considered an investment in supporting a career and has added value in career competence. Theory of Planned Behavior, a person's perception of his beliefs and ability to carry out a behavior. Therefore, students must study the experiences of other people who have taken CA certification to prepare themselves and estimate the costs that will be incurred so that students can consider whether to take CA certification or not.

The results of this research are in line with research [17] proving that cost perception has no effect on the interest in obtaining CA certification for FEB Unud Bachelor of Accounting Study Program students. Research results [18] prove that cost perceptions do not have a significant influence on accounting students' interest in obtaining CA certification.

## 5. CONCLUSIONS

Based on the results of data analysis and the discussion that has been described, it can be concluded as follows:

1. Career motivation influences students' interest in taking accounting certification.
2. The level of understanding influences students' interest in taking accounting certification.



3. Cost perceptions have no effect on students' interest in taking accounting certification.

attitude, quality motivation, and other variables. It is also hoped that future researchers can expand the research subject to include more other universities.

#### RECOMMENDATIONS

It is hoped that future researchers can add other independent variables such as

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