

Factors That Influence Student Interest in Attending Accounting Professional Education (PPAk)

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Factors That Influence Student Interest in Attending Accounting Professional Education (PPAk)

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Abstract

Accounting Professional Education (PPAk) is a further education program that must be taken for students who want to get an accountant (AK) degree. The purpose of this study is to analyze the influence of quality motivation, degree motivation, career motivation, perception of education costs and perception of the length of education on student interest in participating in accounting professional education in S1 accounting students in Jember Regency. This research was conducted at 3 universities, namely the Mandala Jember Institute of Technology and Science, Jember University and Muhammadiyah Jember University, 94 respondents were taken using the purposive sampling method and the Slovin formula with the criteria of students who are interested in participating in PPAk . The statistics series became done through dispensing questionnaires the usage of a 5-factor Likert scale, and the evaluation approach used became more than one linear regression evaluation. The results show that quality motivation, degree motivation, perceived cost of education and length of education have no effect on students' interest in attending accounting profession education, while career motivation has a positive effect.

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INTRODUCTION

Accounting is a field of study that includes material on methods of recording and preparing financial statements. The accounting department is known as a major that is very attached to numbers, especially in fields related to finance. But even so, accounting has many enthusiasts, especially students of the faculty of economics and business. Basuki's research (1999) in Iqbal (2011) states that the average student chooses accounting majors because they want to become professionals in accounting, and because they are motivated by the assumption that Indonesian or global companies and organizations will need accountants in the future fronts. To become an accountant profession is not enough to only take a bachelor's degree 1 accounting study program, students must also take additional education, namely accounting professional education.

Accounting Professional Education (PPAk) is a further education program that must be taken for students who wish to obtain an accountant degree after completing undergraduate education at the Faculty of Economics, accounting study program. Decree of the Minister of National Education of the Republic of Indonesia No. 179/U/2001 dated November 21, 2001 concerning the implementation of PPAk explains that graduates of accounting degrees have the opportunity to take Accounting Professional Education at universities that have been appointed by the Directorate General of Higher Education. Students who have taken PPAk will later obtain an accountant degree (Ak).

The phenomenon that occurs is the number of accountant professions needed by companies, especially in the era of digital development which is increasing from year to year. Seeing the high need for the accountant profession is certainly a great opportunity for the younger generation to improve their careers by becoming an accountant. However, in fact, the number of developments in public accountants actually decreased from 2021 to 2022 (Center for Financial Professional Development 2022) Indirectly, this shows that the low interest of accounting students to develop their professional skills amid the high demands of the profession Accountants, of course, because they are influenced by several factors that are considered for students to continue or not continue their accounting professional education. One of the actors that are considered for students is motivation and perception.

Motivation is a conscious or unconscious drive in a person to perform an action with a specific purpose (KBBI). To do something one needs a drive both from outside and from within in order to achieve a goal. In this study, there are several motivations, namely the first is quality motivation, which is an encouragement from within a person to improve their quality and abilities in certain fields so that they can carry out their duties properly and correctly (Belinasari, 2017). Second, degree motivation, is an impulse that arises in a person to do something that is influenced by the desire to get a degree. Third, career motivation, namely encouragement from within a person to improve his ability to achieve positions and careers that are better than before. In addition to motivational factors, the next factor to consider for students is perception.

Perception is defined as a person's view or opinion about an event that will or has not happened. According to Lubis (2010), perception is the way people perceive or interpret events, objects and people. People act on their perceptions, regardless of whether they reflect reality. In fact, everyone has their own perception of what's going on. A person's picture of reality may be very different from someone else's. In this study, the perception is divided into two, namely the perception of the cost of education and the perception of the length of education. The perception of educational costs is an individual's response to all costs that will be incurred during the education of the accounting profession. Furthermore, the perception of the length of education is the time limit of education that students must take in accordance with the specified time period. The length of education is the most time restrict allowed for college students to finish their studies which includes the maximum time limit in taking education and the level of difficulty in graduation (Hidayat, 2013).

The purpose of this study was to determine the effect of quality motivation, degree, career, perceptions of educational costs and length of education on students' interest in participating in PPAk.

METHODS

This research is quantitative research and the data collection method uses a Likert scale (5 points). The population is undergraduate accounting students in Jember Regency. A population is a collection of all elements or individuals from which data or information will be collected. The population in the study can be people (individuals, groups,

organizations, communities or societies) or objects, for example the number of mass media publications, the number of articles in mass media, the number of rubiks and so on (Setiawan, 2020).

The sample in this study was taken by purposive sampling method and was calculated by the slovin formula, the respondents selected were S1 accounting students in Jember Regency with the criteria of students who were interested in attending accounting professional education. The number of samples after counting was 94 respondents. The sample according to Setiawan (2020) is representative of the population whose characteristics will be revealed and will be used to assess population characteristics. Therefore, if we use a sample as a source of data, what we will get is that the characteristics of the sample are not the characteristics of the population, but the characteristics of the sample must be able to be used to estimate the population.

1. Test Instruments

a) Validity Test

Sugiyono (2013) said this test was used to decide the volume of measuring gadgets or questionnaires in making sure the extent of accuracy or validity of an instrument, in different phrases to check whether or not the questionnaire is legitimate or not.

b) Test Reliability

According to Ghozali (2016) reliability assessments are used to degree questionnaires. A questionnaire may be stated to be dependable if the respondents' solutions to the query are strong over time. Reliability trying out on this look at changed into carried out the use of a Cronbach Alpha value of > 0.70.

2. Classical Assumptions Test

a) Normality Test

Ghozali (2018) said this test take a look at is used to check the normality of the variables studied whether or not they normaly. To test normality in this study using the One Sample Komogorov Smirnov Test.

b) Multicollinearity Test

Ghozali (2018) said that a good regression analysis should no longer have a correlation between variables, for this a multicollinearity test is used to see whether or not there is a correlation between variables by looking at the tolerance or VIF values.

c) Heteroskedasticity Test

According to Ghozali (2018), the heteroscedasticity take a look at is a take a look at done to decide whether or not in a regression version there may be variance pain from residuals in an statement to every other statement. If the variance remains, it is called homoscedasticity, if it is different, it is called heteroscedasticity.

3. Multiple Linear Regression Analysis

This analysis is a regression model that involves more than one independent variable with the aim of knowing dition and influence of variable X on variable Y (Ghozali, 2018). The following is a multiple linear regression equation :

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + e$$

Information:

Y = Student Interest in Attending Accounting Professional Education

- β_{1-5} = Regression coefficient of the independent variable
- e = Errors
- X₁ = Quality Motivation
- X₂ = Degree Motivation
- X₃ = Career Motivation
- X₄ = Perception of Tuition Costs
- X₅ = Perception of Length of Education

4. Coefficient of Determination

Namely as a measuring tool or prediction of how far the model's ability to explain the dependent variable. The R² value is between 0 and 1, if the value is close to 1 it means that the independent variable provides almost all the information needed to predict the dependent variable. if the value of R² is small, it means that the ability of the independent variable to explain the dependent variable is very limited (Ghozali, 2018).

5. Test the hypothesis

a) Test t

In order to determine whether each independent variable has a partial effect on the dependent variable. if the significance value of the t test > 0.05 means no effect and if < 0.05 means it has an effect.

b) Test F

It was conducted using an SPSS program to determine whether the independent variable had influence on the dependent variable simultaneously or not. If the value of Fcount > Ftable means that all independent variables simultaneously affect the dependent variable and if Fcount < Ftable means no effect.

RESULTS AND DISCUSSION

1. Test Instruments

a) Validity Test

Validity testing is carried out to find out whether the measuring instrument gets the right measurement (valid) or not against the assessment in the questionnaire. This validity test was processed using the SPSS program version 22.

1. Quality motivation (X1)

Table 1. Validity Test Results X1

number	Calculate	Rtable (5%)	Information
1.	0.748	0.2006	Valid
2.	0.645	0.2006	Valid
3.	0.690	0.2006	Valid
4.	0.803	0.2006	Valid
5.	0.706	0.2006	Valid

Source : Primary Data, processed by SPSS 2023

Based on the results of the validity test above, it shows that the r-count value of each quality motivation variable indicator is greater than the r-table, which is 0.2006. The questionnaire used for the purpose of measuring variables shall therefore be deemed to have validity.

1. Degree motivation (X2)

Table 2 . Validity Test Results X 2

number	Count	Rtable (5%)	Information
1.	0.647	0.2006	Valid
2.	0.760	0.2006	Valid
3.	0.747	0.2006	Valid
4.	0.731	0.2006	Valid
5.	0.632	0.2006	Valid

Source: Primary Data, processed by SPSS 2023

Based on the results of the validity test above, it shows that the r-count value for each indicator of the degree motivation variable is greater than the r-table. Therefore, for the purposes of using a variable measurement instrument, it is deemed that the questionnaire in question has been validated.

2. Career motivation (X3)

Table 3 . Validity Test Results X 3

number	Count	Rtable (5%)	Information
1.	0.701	0.2006	Valid
2.	0.738	0.2006	Valid
3.	0.804	0.2006	Valid
4.	0.755	0.2006	Valid
5.	0.656	0.2006	Valid

Source: Primary Data, processed by SPSS 2023

Based on the results of the validity test above, it shows that the r-count value for each indicator of the career motivation variable is greater than the r-table. Consequently, the questionnaire to be used as a margin-measuring instrument shall be certified for validity.

3. Perception of education costs (X4)

Table 4 . Validity Test Results X 4

number	Count	Rtable (5%)	Information
1.	0.897	0.2006	Valid
2.	0.876	0.2006	Valid
3.	0.849	0.2006	Valid

Source: Primary Data, processed by SPSS 2023

Based on the results of the validity test above, it shows that the r-count value for each indicator of the perceived cost of education variable is greater than the r-table. Thus the questionnaire used is declared valid to be used as a variable measuring instrument.

4. Perception of old education (X5)

Table 5. X5 Validity Test Results

number	Count	Rtable (5%)	Information
1.	0.767	0.2006	Valid
2.	0.887	0.2006	Valid
3.	0.777	0.2006	Valid

Source: Primary Data, processed by SPSS 2023

Based on the results of the validity test above, it shows that the r-count value for each indicator of the variable perception of length of education is greater than the r-table. Thus the questionnaire used is declared valid to be used as a variable measuring instrument.

a) Reliability Test

The reliability test is used to measure the questionnaire whether it can be said to be reliable or not, with the provision that if the calculated alpha level is greater than the *Cronbach Alpha coefficient* of 0.70 then the data tested is said to be reliable or has a good level of reliability. This measurement was carried out using the SPSS version 22 program.

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Table 6 . Reliability Test Results

Variable	Cronbach's Alpha	Alpha standard	Information
Quality Motivation (X1)	0.766	0.70	Reliable
Degree Motivation (X2)	0.740	0.70	Reliable
Career Motivation (X3)	0.782	0.70	Reliable
Perception of Tuition Fees (X4)	0.845	0.70	Reliable
Perception of Old Education (X5)	0.737	0.70	Reliable
Students' Interest in Joining PPAk (Y)	0.706	0.70	Reliable

Source: *Primary Data, processed by SPSS 2023*

Based on the test results above, it shows that the output value of the five variables > Cronbach Alpha is 0.70, so the data tested is said to be reliable or has good quality.

1. Classic assumption test

a) Normality test

To determine whether the variables examined are normal or not, normality take a look shall be applied. In order to test normality in the study with a single sample of Komogorov Smirnov. The data is said to be normal if the Asymp value. Sig. (2-tailed) in the Unstandardized Residual column is greater than the significance level ($\alpha = 0.05$).

Table 7 . Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		94
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,86490315
Most Extreme Differences	Absolute	,084
	Positive	,084
	Negative	-,075
Test Statistic		,084
Asymp. Sig. (2-tailed)		,097 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: *Primary Data, processed by SPSS 2023*

According to the test results, Asymp has been identified. Sig. (2-tailed) More than 0.05 or 0.097 > 0.05. This implies that the data is distributed in a normal way.

b) Multicollinearity Test

Used to test whether multicollinearity occurs or not, it can be seen from the tolerance value or VIF value, if the tolerance value is > 0.10 or VIF value < 10.00 then multicollinearity does not occur.

Table 8 . Multicollinearity Test Results

Model	Coefficients ^a						Collinearity Statistics	
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF	
	B	Std. Error	Beta					
1 (Constant)	6,853	2,426		2,825	,006			
Motivasi Kualitas	,178	,102	,188	1,749	,084	,663	1,508	
Motivasi Gelar	,112	,123	,118	,910	,365	,455	2,195	
Motivasi Karir	,337	,119	,355	2,827	,006	,487	2,052	
Persepsi Biaya Pendidikan	-,014	,130	-,011	-,108	,914	,737	1,357	
Persepsi Lama Pendidikan	,101	,145	,073	,699	,487	,707	1,414	

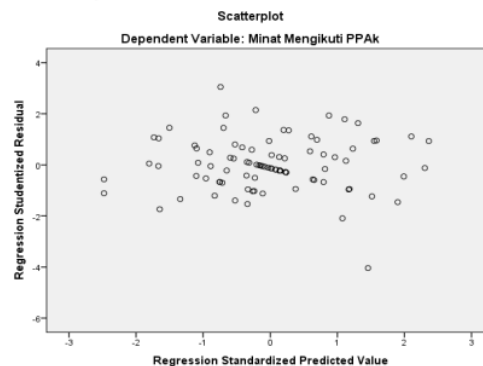
a. Dependent Variable: Minat Mengikuti PPAK

Source: Primary Data, processed by SPSS 2023

After carrying out the above tests, It can be seen that the tolerance value > 0.10 and the VIF value < 10.00 means that there is no multicollinearity between the independent variables.

c) **Heteroscedasticity Test**

To determine whether there is a heteroscedasticity by looking at the scatter graph or the predictive value of the dependent variable, namely SRESID, with a residual error, namely ZPRED, this test is carried out.



Picture 1 . Heteroscedasticity Test Results

Source: Primary Data, processed by SPSS 2023

Based on the picture above, it can be seen that the data points do not form a certain pattern, the points spread above and below zero and do not collect only above or below it, so it is said that heteroscedasticity does not occur.

2. Multiple Linear Regression Analysis

Multiple linear regression analysis was carried out to measure the influence between the independent or independent variables and the dependent or dependent variable.

Table 9 . Multiple Linear Regression Test Results
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	6,853	2,426		2,825	,006
	Quality Motivation	,178	,102	,188	1,749	,084
	Degree Motivation	,112	,123	,118	,910	,365
	Career Motivation	,337	,119	,355	2,827	,006
	Perceptions of Education Costs	-,014	,130	-,011	-,108	,914
	Old Perceptions of Education	,101	,145	,073	,699	,487

a. Dependent Variable: Interest in Following PPAk

Source: Primary Data, processed by SPSS 2023

Based on table 4.21, the regression equation can be described as follows:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + e$$

$$Y = 6.853 + (0.178)X_1 + (0.112)X_2 + (0.337)X_3 + (-0.014)X_4 + (0.101)X_5 + e$$

3. Hypothesis testing

a) t test

Conducted to test whether each independent variable has partial effect on the dependent variable. if the significance value of the t test > 0.05 and the value of the t test < t table means no effect and if < 0.05 the value of t count > t table means that there is an influence between the independent variables on the dependent variable. The t table value is 1987.

Table 10 . Test Results t

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
		1	(Constant)	6,853		
1	Motivasi Kualitas	,178	,102	,188	1,749	,084
	Motivasi Gelar	,112	,123	,118	,910	,365
	Motivasi Karir	,337	,119	,355	2,827	,006
	Persepsi Biaya Pendidikan	-,014	,130	-,011	-,108	,914
	Persepsi Lama Pendidikan	,101	,145	,073	,699	,487

a. Dependent Variable: Minat Mengikuti PPAk

Source: Primary Data, processed by SPSS 2023

Based on the table above it can be concluded as follows :

1. It is known that the quality motivation variable (X1) has no partial effect on the interest variable of students participating in PPAk (Y). It's in line with the research.
2. It is known that the degree motivation variable (X2) has no partial effect on the interest variable of students participating in PPAk (Y). It is accordance with Setyaningsih's research2020, which argues that degree motivation has no

influence on the interest of accounting students to participate in PPAk. This is evident from the results of the t-test for degree motivation, a tcount value of 0.511 < t_{table} of 2.000, then H₀ is accepted and H₄ is rejected, which means degree motivation did not affect the interest of accounting students to take PPAk.

3. It is known that the career motivation variable (X₃) has a partial effect on the interest variable of students participating in PPAk (Y). This is in accordance with research by Setyaningsih (2016) which states that career motivation influences the interest of accounting students to take PPAk with a tcount regression result of 3.022 while the magnitude of the ttable value with a confidence level of 95% or (α: 0.05) is 2.000 because tcount > ttable then H₀ is rejected (accepts H₁) with a confidence level of 95% (α : 0.05).
4. It is known that the perceived cost of education variable (X₄) has no partial effect on the interest variable of students participating in PPAk (Y). This is in accordance with Assiddiq's research (2021) which states that the cost of education has no effect on the interest of accounting students to take Accounting Profession Education (PPAk), as evidenced by the tcount of 1.242 with a significance level of 0.216 > 0.05. So that the cost of education has no effect on students' interest in taking PPAk.
5. It is known that the perceived length of education variable (X₅) has no partial effect on the interest variable of students participating in PPAk (Y). This is in line with Setyaningsih's research (2020), which states the length of education does not affect the interest of accounting students to take PPAk, it is proven that the results of the t test for the length of education obtained a tcount of -1.202 < t_{table} of 2.000, t_{count} < t_{table} Ho is accepted and H₇ is rejected, which means length of education has no effect on the interest of accounting students to take PPAk.

b) F test

Conducted to determine the relationship between the independent variables simultaneously on the dependent variable. If Fcount > Ftable means that all independent variables simultaneously affect the dependent variable and if Fcount < Ftable means there is no effect. The F-table value is 2.317.

Table 11 . F test results

ANOVA^a

Model	Sum of Squares	Df	MeanSquare	F	Sig.
1 Regression	155,931	5	31,186	8,485	,000 ^b
residual	323,441	88	3,675		
Total	479,372	93			

a. Dependent Variable: Interest in Following PPAk

b. Predictors: (Constant), Perceived Length of Education, Career Motivation, Perceived Tuition Fees, Quality Motivation, Degree Motivation

Source: Primary Data, processed by SPSS 2023

From the table above it is known that the significance value of all independent variables is less than 0.05 or 0.000 < 0.05 and the calculated F value is greater than F table or 8.485 > 2.317. It is also necessary to state that a dependent variable is affected at the same time by five independent variables.

This is in accordance with Feranika's research (2019) which says that simultaneously degree motivation, quality motivation, and career motivation

affect the interest of Akakom Stephen Jambi accounting students to take part in PPAk. Meanwhile, research on perceptions of educational costs and perceptions of length of education was conducted by Muhammad Rivandi, Elvonika Retno Kemala (2021) stated that educational costs and perceptions of length of education had a positive and significant effect on students' interest in taking PPAk, namely indicated by significance values of 0.004 and 0.021.

4. Coefficient of Determination (R^2)

R^2 is used to measure how far the model's ability to explain the independent variables.

Table 12 . Determination Coefficient Test Results

Summary models				
Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	.570 ^a	.325	.287	1,917

a. Predictors: (Constant), Perceived Length of Education, Career Motivation, Perceived Tuition Fees, Quality Motivation, Degree Motivation

Source: Primary Data, processed by SPSS 2023

Based on the table above, it shows the Adjusted R square value of 0.287, this means that the ability of quality motivation, degree motivation, career motivation, perceptions of educational costs and perceptions of length of education in encouraging interest in taking part in accounting profession education is only 28.7% contributed by career motivation and the rest explained by other factors not examined in this study of 71.3%.

5. Implications

This study discusses the factors that influence students' interest in taking accounting profession education for undergraduate accounting students in Jember Regency, including the Mandala Institute of Science and Technology, University of Jember and Muhammadiyah University of Jember. From the results of the analysis that has been carried out, the variables of quality motivation, degree motivation, perceptions of educational costs and perceptions of length of education do not have a direct effect on the dependent variable. Meanwhile, the career motivation variable influences the interest of students to take part in the accounting profession education variable. For simultaneous test results the five independent variables affect the dependent variable.

CONCLUSION

Based on the data obtained and the data analysis performed, it shows that only one variable has an effect on quality motivation, degree motivation, perceptions of educational costs and perceptions of length of education which do not have a positive effect on students' interest in taking accounting profession education, while career motivation has a positive effect on students' interest. attend professional accounting education. This shows that students' interest in taking PPAk is not because of quality motivation, degree, perceptions of educational costs and perceptions of length of education but because of their motivation for career advancement. The author's suggestion for future researchers, both developing and perfecting research with the same title, is expected to be able to examine what factors can influence students' interest in taking education in the accounting profession even better by adding other variables or indicators.

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