

DETERMINANTS OF ACCOUNTING STUDENTS' INTENTION TO TAKE PROFESSIONAL ACCOUNTANT CERTIFICATION

Khoirun Niswatin

Accounting Study Program, Faculty of Economics, UIN Maulana Malik Ibrahim Malang
200502110033@student.uin-malang.ac.id

Sulis Rochayatun

Accounting Study Program, Faculty of Economics, UIN Maulana Malik Ibrahim Malang
sulis@uin-malang.ac.id

Abstract

This study aims to examine and analyze the influence of the level of understanding, attitude, career motivation, degree motivation, and financial rewards on students' intention to pursue professional accountant certification. The research adopts a quantitative descriptive methodology, focusing on fifth and seventh-semester accounting students at UIN Maulana Malik Ibrahim Malang. Through purposive sampling, 73 individuals were selected as the study sample. Multiple linear regression analysis using SPSS version 25 was employed as the analytical method. The results indicate that students' intention to pursue professional accountant certification is positively and significantly influenced by their attitude and financial rewards. However, the intention is not affected by the level of understanding, degree motivation, or career motivation.

Keywords: Level of understanding, attitude, motivation, financial reward, professional accountant certification

DETERMINAN NIAT MAHASISWA AKUNTANSI DALAM MENGIKUTI SERTIFIKASI AKUNTAN PROFESIONAL

Abstrak

Penelitian ini bertujuan untuk mengevaluasi dan mengurai pengaruh tingkat pemahaman, sikap, motivasi karir, motivasi gelar, dan penghargaan finansial terhadap niat mahasiswa untuk memperoleh sertifikasi sebagai akuntan profesional. Penelitian ini menggunakan pendekatan deskriptif kuantitatif, dengan populasi yang terdiri dari mahasiswa akuntansi semester lima dan tujuh di UIN Maulana Malik Ibrahim Malang. Dengan menggunakan purposive sampling, sebanyak 73 orang menjadi sampel penelitian. Analisis regresi linier berganda dengan menggunakan SPSS versi 25 digunakan sebagai metode analisis. Hasil penelitian menunjukkan bahwa sikap dan penghargaan finansial memiliki pengaruh positif dan signifikan terhadap niat mahasiswa untuk mendapatkan sertifikasi akuntan profesional. Namun, tingkat pemahaman, motivasi gelar, dan motivasi karir tidak mempengaruhi niat mahasiswa untuk mengikuti sertifikasi akuntan profesional.

Kata kunci: Tingkat pemahaman, sikap, motivasi, penghargaan finansial, sertifikasi akuntan profesional

INTRODUCTION

A professional accountant certification is a form of formal recognition of a person's ability and expertise in accounting (Kurniawan & Nugroho, 2021). In addition to accounting knowledge, an accountant must possess strong non-technical and technical skills to function in a complex and cutthroat workplace (Wen et al., 2021). Moreover, currently, the competition in the world of work is very tight coupled with the development of globalization, technology that is increasingly fast and sophisticated is a challenge for accountants (Kurniawan & Nugroho, 2021). In addition, the opening of the AEC (ASEAN Economic Community) market and also the 4.0 revolution which has opened up the economic growth of the business world added to the challenges for accountants because the ability to manage finances that needed to get higher (Sherly & Tjakrawala, 2022). Therefore, an ability is needed that can support the quality of accountants to be able to face all these challenges, one of which is participating in professional accountant certification.

To improve the information quality within the financial sector, a professional accountant needs to acquire certification (Ratnadi & Putra, 2022). The expertise of professional accountants plays an important role in keeping the accounting system dynamic in a country's institutions (Owusu et al., 2018). In addition, in the realm of corporate finance, accountants play a crucial role and bear heavy duty as they guarantee the transparency and accountability of a company's financial administration. (Affifah et al., 2021). Therefore, professional accountant certification is important for accountants.



Figure 1
Number of Professional Accountants in Indonesia

Source : IAI, IAMI, IAPI, IIA, (2023)

Based on the data in Figure 1, the number of professional accountants who have professional accountant certification in Indonesia is still relatively low. Professional accountants who have Certified Public Accountant (CPA) certification are only 1,523 people. Professional accountants who have Chartered Accountant (CA) professional accountant certification amounted to 9,610. Meanwhile, professional accountants who have Certified Professional Management Accountant (CPMA) and Certified Internal Auditor (CIA) certifications are much lower, namely only 600 and 500 people. This is not comparable to the number of accounting student graduates throughout Indonesia. Based on data from PDDikti (2020) the number of accounting graduates in Indonesia reaches 91,488 per year. This indicates that there is a low percentage of accounting graduate students who pursue employment as professional accountants and that students have little intention of obtaining professional accountant certification.

Several variables impact students' intention to pursue professional accountant certification, including the level of understanding, attitude, career motivation, degree motivation, and financial rewards (Dewi et al., 2018; Rauf, 2020; Setiani et al., 2021). A strong comprehension of professional accountant certification influences the intention of students to participate in the certification. The level of understanding reflects an individual's capacity to grasp and elaborate on the significance of their thoughts, as well as their ability to apply knowledge in diverse situations. (Ardiantoro, 2013). The level of understanding of students on professional accountant certification will certainly affect students' intention to follow professional accountant certification. This aligns with the study by Dewi et al (2018), Saptianingtias (2022), and Sari et al (2023) demonstrating that the level of understanding influences students' intentions to pursue professional accountant certification.

The views that students have about their careers will affect their attitudes in choosing a career. According to the theory of planned behavior, an individual's perceptions of the outcomes of an action play a crucial role in shaping their thoughts and emotions regarding the entities, individuals, or circumstances that influence their decision to engage in the said action (Ajzen, 1991). Someone who thinks or has a positive attitude about professional accountant certification will consider that professional accountant certification is important and useful and will increase one's desire and intention to take professional accountant certification. This aligns with the study carried out by Dewi et al (2018), Laksmi and Suciati (2018), Saptianingtias (2022), and Suciati, (2017) which shows that attitudes affect students' intention to take professional accountant certification.

Internal motivations such as degree motivation and career motivation can also have an impact on a student's intention to take professional accountant certification. Where this motivation arises in individuals who are shown to improve the ability of an individual to achieve a better position, position, and title than before (Sapitri & Yaya, 2015). Research conducted by Dewi et al (2018), Sari et al (2023), Srirejeki et al (2019), and Ulfah et al (2019) state that career motivation affects students' intention to take professional accountant certification. Research conducted by Puspitarini and Kusumawati (2011) and Setiani and Rita (2021) also states that degree motivation affects students' intention to become certified as a professional accountant. The existence of professional accountant certification certainly expects high and better financial rewards for all the work that has been completed. The high or low income or financial rewards that a person gets affect a person's career choice (Rahma & Murdiansyah, 2023). Research conducted by Ramadhan and Hudiwinarsih (2015), and Sherly and Tjakrawala (2022) discusses financial rewards which shows that financial rewards affect students' plans to pursue certification as professional accountants.

This research aims to examine and analyze the impact of influencing factors level of understanding, attitude, degree motivation, career motivation, and financial rewards, on the intention of accounting majors at UIN Maulana Malik Ibrahim Malang to pursue professional accountant certification. The fifth and seventh-semester accounting majors at UIN Maulana Malik Ibrahim Malang were the subjects of this study. The reason is that they have taught financial accounting and auditing courses, where these courses are still related to professional accountant certification and are also courses that are tested during professional accountant certification. In addition, the author found during the research process that very few students are aware of the professional accountant certification. The authors are looking to find out more about the factors that influence accounting students' intention to take professional accountant certification through their study, "Determinants of Accounting Students' Intention to Take Professional Accountant Certification".

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Theory of Planned Behavior

The Theory of Planned Behavior (TPB) is a theory coined by Icek Ajzen in 1991 (Ajzen, 1991). This theory is an evolution or advancement of the Theory of Reasoned Action (TRA), to which TPB adds the idea of behavior control, which is not yet included in TRA (Ajzen, 1991). So in this theory, human behavior is guided by three types of considerations, namely attitudes, subjective norms, and behavioral control. Similar to the TRA, the primary element in the TPB theory is the person's desire to carry out specific actions, which may be determined by how strongly the person wants to attempt or carry out the behavior (Ajzen, 2002). In this study, the utilization of the TPB is employed to elucidate the factors influencing students' inclination to pursue professional accountant certification. Where a person's desire to follow this professional accountant certification is based on a person's intention to act to follow professional accountant certification.

Intention

Intention is an impulse contained in a person and will change according to the situation and conditions (Affifah et al., 2021). Intention describes how much determination a person has in realizing planned efforts to take an action (Artati et al., 2021). The greater a person's intention to act, the higher the individual will continue that action (Chi et al., 2022). Intention is strengthened when someone wants to become a professional accountant. Therefore, if there is an intention for students to take professional accountant certification, their desire to become a professional accountant will increase.

Professional Accountant Certification

Professional accountant certification is a formal recognition of a person's knowledge and abilities in accounting (Affifah et al., 2021). Certification is a standard for assessing the ability of accountants where the process requires professional accountant education, passing exams, obtaining professional qualifications from professional accountant management institutions, and becoming members of professional accountant institutions (Norizan et al., 2023). Professional accountant certification is issued by an institution that is credible and recognized by the state. Professional accountant certification consists of various types, but professional accountant certifications that are popular and often followed in Indonesia are Chartered Accountant (CA), Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Certified Professional Management Accountant (CPMA), (Imagama. fe, 2017).

Level of Understanding

The level of understanding shows a person's ability to understand and apply it in various situations to the meaning and thoughts developed (Ardiantoro, 2013). The level of understanding reflects how well individuals understand or master the concepts in an object. This is in line with the goals of the Republic of Indonesia Number 25 / PMK.01 / 2014 Regulation of the Minister of Finance regarding State Registered Accountants, which include safeguarding the public interest, advancing the accounting profession, and addressing international accounting challenges. Students with a profound understanding of the accounting field will be driven by various motivational factors, propelling them towards aspiring to become professional accountants in the future (Lai et al., 2022). Hence, the level of understanding will impact the intention of accounting students to pursue professional accountant certification. This is by research conducted by Dewi et al (2018), Saptianingtias(2022), and Sari et al(2023) that demonstrates how the level of understanding influences accounting students' intention to pursue professional accountant certification. Then the hypothesis that can be proposed is:

H₁: Level of understanding influences students' intention to take professional accountant certification

Attitude

A person's attitude, which can influence their character or personality, is their current good or negative opinion or mood (Jogiyanto, 2017). The more someone can assess a behavior objectively and positively, it will have a positive impact by encouraging attitudes or behaviors that support these actions, and vice versa (Laksmi & Suciati, 2018). Therefore, if someone considers accountant professional certification to be very important and has a positive attitude towards this certification, then one's intention to obtain professional accountant certification will be greater. The results of this research align with a study conducted by Dewi et al (2018), Laksmi and Suciati (2018), Saptianingtiyas (2022), and Suciati (2017) where the results of their research state that attitude affects students' intention to take professional accountant certification. Therefore, the hypothesis that can be proposed is:

H₂: Attitude influences the intention of accounting students to take professional accountant certification

Career Motivation

The drive an individual has to advance in their job by developing their potential and being more capable than they were previously is known as career motivation (Ulfah et al., 2019). The level of career motivation can be measured by how much a person wants to achieve career progress, such as getting a promotion, getting a job that matches the background, getting professional treatment, knowledge of job responsibilities, improving performance, being able to bear the workload well, and gaining knowledge relevant to the field of work (Sapitri & Yaya, 2015). Because career motivation may improve an accounting graduate's performance potential and knowledge base to land a better job, it can be claimed that its presence aligns with the intention of students to become certified professional accountants. Then the hypothesis that can be proposed is:

H₃: Career motivation influences the intention of accounting students to take professional accountant certification

Degree Motivation

Degree motivation is an internal drive that arises in individuals to achieve higher degree levels (Sari et al., 2017). The number of degrees owned by a person shows that the level of education that has been explored is getting higher and higher quality (Sapitri & Yaya, 2015). Having a professional degree will certainly provide a plus for accounting graduates to prove that they have reached a professional level in their field. This will realize the desire for a sense of pride in itself, so degree motivation can encourage the intention of accounting students to take professional accountant certification. The results of this study are in line with research conducted by Puspitarini and Kusumawati (2011), and Setiani et al (2021) which state that degree motivation affects students' intention to follow professional accountant certification. Then the hypothesis that can be proposed is:

H₄: Degree motivation influences the intention of accounting students to take professional accountant certification

Financial Reward

Financial rewards are monetary rewards given to someone for a service, effort, and benefit for a job that has been or is being done (Warsitasari & Astika, 2017). The level of income is a very important consideration factor in choosing a profession because the purpose of working is to earn income (Sherly & Tjakrawala, 2022). According to Maslow's theory,

physiological needs are very basic needs and must be met to survive such as clothing, food, and shelter (Uno, 2014). So, financial rewards are very important to fulfill one's needs (Ulfah et al., 2019). For someone who follows the professional accountant certification, the potential to get financial rewards to meet one's needs will be fulfilled. Then the hypothesis that can be proposed is:

H₅: Financial rewards influence accounting students' intention to take professional accountant certification.

To illustrate the conceptual framework in this study, it can be depicted in Figure 2.

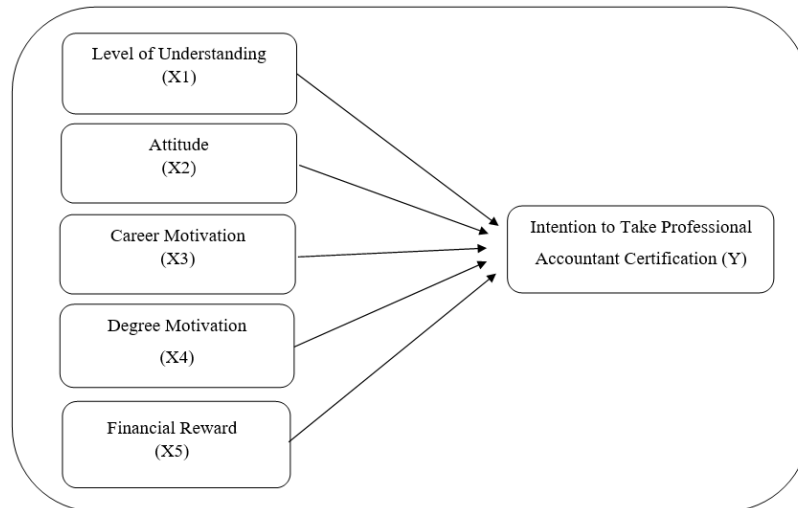


Figure 2
Conceptual Framework

RESEARCH METHOD

In this study, a quantitative research design was adopted. To explain empirical phenomena supported by statistical data, features and patterns of relationships between independent variables Level of Understanding (X1), Attitude (X2), Career Motivation (X3), Degree Motivation (X4), and Financial Awards (X5) and the dependent variable, which is students' intention to pursue professional accountant certification (Y), quantitative research is used. The findings are then interpreted and conclusions drawn. The participants in this research were UIN Maulana Malik Ibrahim Malang accounting students enrolled in the fifth and seventh semesters. By using the Slovin formula, 73 samples total were employed in this investigation. Purposive sampling was the method of sampling employed in this investigation, and the preset criteria included:

1. Students enrolled in UIN Maulana Malik Ibrahim Malang's accounting studies program in semesters five and seven.
2. Students who have taken financial accounting courses.
3. Students who have taken auditing courses

The research indicators in this study can be explained through the operational definitions of the following variables:

Table 1
Operational Definition Variables

No.	Variables	Indicator
1.	Level of Understanding (X1)	<ol style="list-style-type: none"> 1. Certification exam organizer (Karimah, 2020). 2. Experience in the accounting field (Karimah, 2020). 3. Terms and conditions of the certification exam (IAPI, 2023; IAI, 2023; IAMI, 2023; IIA, 2023). 4. Levels of certification exam (IAPI, 2023; IAI, 2023; IAMI, 2023; IIA, 2023). 5. Fee Level of the certification exam (Saptianingtias, 2022).
2.	Attitude (X2)	<ol style="list-style-type: none"> 1. Attitudes and beliefs held by students to take certification towards intrinsic value, career prospects, and the job market (Sumaryono & Sukanti, 2016). 2. Consequences of students follow certification on intrinsic value, career prospects, and the job market (Sumaryono & Sukanti, 2016).
3.	Career Motivations (X3)	<ol style="list-style-type: none"> 1. Obtaining a job that is linear with the educational background (Karimah, 2020) 2. Increases the sense of professionalism (Karimah, 2020). 3. Can complete the workload well (Lestari et al., 2018). 4. Improve the ability to excel at work (Selfiana & Rochayatun, 2021). 5. Increase opportunities for promotion at work (Selfiana & Rochayatun, 2021).
4.	Degree Motivations (X4)	<ol style="list-style-type: none"> 1. Earning a professional degree, other than a bachelor's degree (Setiani & Rita, 2021). 2. Increase knowledge in the field of accounting (Gozalli, 2020). 3. Improve abilities (Gozalli, 2020). 4. Improve expertise (Gozalli, 2020).
5.	Financial Reward (X5)	<ol style="list-style-type: none"> 1. The future is secured (Ahmad et al., 2015). 2. High salary (Aziz et al., 2017). 3. Fast salary increase (Rahma & Murdiansyah, 2023).

4. Availability of other rewards outside of salary or bonus (Ramadhan & Hudiwinarsih, 2015).

The data analysis method employed in this study utilized SPSS version 25. The data analysis that was done includes descriptive statistical analysis, tests of data feasibility such as validity and reliability tests, tests of classical assumptions such as heteroscedasticity, multicollinearity, and normality tests, and tests of hypothesis in the form of t-tests or partial t-tests, multiple linear regression analysis, and determination coefficient tests. The multiple linear regression analysis test formula used in this study is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \varepsilon$$

Description:

- Y = Intention to Take Professional Accountant Certification
- α = Constant
- $\beta_1 - \beta_4$ = Regression Coefficients
- X_1 = Level of Understanding
- X_2 = Attitude
- X_3 = Career Motivation
- X_4 = Degree Motivation
- X_5 = Financial Reward

RESULT AND ANALYSIS

Descriptive Statistic

In this study, 73 respondents met the data processing criteria. The results of descriptive statistical tests in this study describe the characteristics of the target population by including the minimum, maximum, mean, and standard deviation values.

Table 2
Descriptive Statistical Test Result

	Descriptive Statistics				
	N	Min	Max	Mean	Std. Deviation
Level of Understanding	73	14	28	21.01	3.615
Attitude	73	15	24	20.59	2.482
Career Motivation	73	15	24	21.01	2.836
Degree Motivation	73	13	20	17.93	2.104
Financial Reward	73	7	16	12.73	2.462
Students' intention to take professional accountant certification	73	11	24	20.33	3.275
Valid N (listwise)	73				

Source: Output Spss 25, 2023

Data Eligibility

Validity Test

Table 3 demonstrates that the 36 statement items' r-count value is greater than the r-table value of 0.230. Consequently, it may be concluded that the statement's 36 components are all valid.

Table 3
Validity Test Result

Question Item	r-calculated validity	r-table	Conclusion
Level of Understanding (X1)			
X1.1	.545	.2303	Valid
X1.2	.657	.2303	Valid
X1.3	.713	.2303	Valid
X1.4	.690	.2303	Valid
X1.5	.780	.2303	Valid
X1.6	.664	.2303	Valid
X1.7	.665	.2303	Valid
Attitude (X2)			
X2.1	.722	.2303	Valid
X2.2	.705	.2303	Valid
X2.3	.618	.2303	Valid
X2.4	.773	.2303	Valid
X2.5	.626	.2303	Valid
X2.6	.657	.2303	Valid
Career Motivations (X3)			
X3.1	.694	.2303	Valid
X3.2	.837	.2303	Valid
X3.3	.789	.2303	Valid
X3.4	.841	.2303	Valid
X3.5	.863	.2303	Valid
X3.6	.881	.2303	Valid
Degree Motivations (X4)			
X4.1	.715	.2303	Valid
X4.2	.790	.2303	Valid
X4.3	.825	.2303	Valid
X4.4	.840	.2303	Valid
X4.5	.861	.2303	Valid
Financial Reward (X5)			
X5.1	.828	.2303	Valid
X5.2	.883	.2303	Valid
X5.3	.888	.2303	Valid
X5.4	.830	.2303	Valid

Student Intention to Take Professional Accountant Certification (Y)			
Y.1	.871	.2303	Valid
Y.2	.888	.2303	Valid
Y.3	.916	.2303	Valid
Y.4	.815	.2303	Valid
Y.5	.746	.2303	Valid

Source: Output Spss 25, 2023

Reliability Test

Table 4 indicates that, of the six variables mentioned above, Cronbach's alpha value is greater than the reliability criterion of 0.60, which consists of independent variables, namely the level of understanding (X1), attitudes (X2), career motivation (X3), degree motivation (X4) and financial rewards (X5) as well as the dependent variable intention to follow professional accountant certification (Y) can be declared reliable so that it is good enough to do the next test.

Table 4
Reliable Test Result

	Cronbach's Alpha	Standard Reliability	Conclusion
Level of Understanding (X1)	.800	.60	Reliable
Attitude (X2)	.773	.60	Reliable
Career Motivation (X3)	.901	.60	Reliable
Degree Motivation(X4)	.866	.60	Reliable
Financial Reward (X5)	.879	.60	Reliable
Student Intention to Take Professional Accountant Certification (Y)	.924	.60	Reliable

Source: Output Spss 25, 2023

Classical Assumption Test

Normality Test

Based on the normality test results in Table 5, the Kolmogorov-Smirnov One-Sample Test findings have a significant value of 0.084. If the significance value of the data is more than 0.05, then it can be interpreted that the data in this study is normally distributed.

Table 5
Normality Test Result
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		73
Normal Parameters ^{a,b}	Mean	.000000
		2.27237959
Most Extreme Differences	Absolute	.097
	Positive	.060
	Negative	-.097
Test Statistic		.097
Asymp. Sig. (2-tailed)		.084^c

Source: Output Spss 25, 2023

Multicollinearity Test

Table 6 above presents the findings of the multicollinearity test. It indicates that, out of the five study variables, each of the tolerance values has a number $> 0,10$, and the VIF value is less than 10. Therefore, it can be concluded that the data from this study do not show multicollinearity and that there is no correlation between the level of understanding, attitude, career motivation, degree of motivation, and financial reward.

Table 6
Multicollinearity Test Result

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Level of Understanding (X1)	.642	1.558
Attitude (X2)	.498	2.006
Career Motivation (X3)	.296	3.381
Degree Motivation(X4)	.356	2.809
Financial Reward (X5)	.460	2.175

a. Dependent Variable: Student Intention to Take Professional Accountant Certification (Y)

Source: Output Spss 25, 2023

Heteroscedasticity Test

The white test was used in the heteroscedasticity test of this study. If the value of C^2 count $< C^2$ table then a regression model in the white test is considered free from heteroscedasticity. Derived from the outcomes of the heteroscedasticity examination presented in the aforementioned Table 7, the value of C^2 count is 41.537 which is generated from (n x R Square) with a value of n = 73 with a value of R Square is 0.569. The C^2 table value produces a value of 92.808270 which is obtained from the chi-square table. Hence, it can be inferred that the regression model in this study is devoid of heteroscedasticity with the C^2 value of $41.537 < C^2$ table 92.808270.

Table 7
Heteroscedasticity Test

Model	R	R Square
1	.755 ^a	.569

Source: Output Spss 25, 2023

Autocorrelation Test

The autocorrelation of a regression model is negligible if $dU < DW < (4-dU)$. The findings from the autocorrelation test in Table 8 indicate that the Durbin-Watson value stands at 2.0141. The value (4-dU) is 2.8209, whereas the dL value is 1.4778 and the dU value is 7.691. The regression model employed in this study exhibits no signs of autocorrelation, as evidenced by a value of $1.7691 < 2.041 < 2.8209$ since $dU < DW < (4-dU)$.

Table 8
Autocorrelation Test Result

Model	Durbin-Watson
1	2.041

Source: Output Spss 25, 2023

Hypothesis Test

Coefficient Determination Analysis (R²)

The results of the coefficient of determination test in Table 9 indicate that the Adjusted R Square value is 0.483. The aforementioned indicates that 48% of the dependent variable, which is students' intention to pursue accounting certification (Y), can be explained by the independent variables, which include understanding level (X1), attitude (X2), career motivation (X3), degree motivation (X4), and financial rewards (X5). The remaining 52% can be explained by factors not considered in the study.

Table 9
Coefficient of Determination Test Results

Model	R	R Square	Adjusted R Square
1	.720 ^a	.518	.483

Source: Output Spss 25, 2023

Multiple Linear Regression Analysis

The outcomes of the multiple linear regression analysis test results in Table 10 reveal the following results from the multiple linear regression equation:

$$Y = 1.381 + 0.012X1 + 0.351X2 + 0.263X3 + 0.53X4 + 0.392X5$$

Table 10
Multiple Linear Regression Analysis Result

		Coefficient	t	Sig.
1	(Constant)	1.381	.525	.602
	Level of Understanding (X1)	.012	.128	.899
	Attitude (X2)	.351	2.215	.030
	Career Motivation (X3)	.263	1.462	.149
	Degree Motivation(X4)	.053	.239	.812
	Financial Reward (X5)	.392	2.358	.021

Source: Output Spss 25, 2023

Partial T-Test

The Influences of Level of Understanding on Student Intention to Take Professional Accounting Certification

Table 10's partial test results show a significance value of 0.899, which is > 0.05. whereas the positive coefficient value is 0.012 and the computed t value is 0.128 < table t value of 1.996. Thus, it can be said that hypothesis 1 (H1) is not supported, therefore the level of understanding variable does not influences the intention of accounting students to take professional accountant certification.

The results of this research align with a study conducted by Affifah et al (2021), Laksmi and Suciati (2018), and Sumaryono (2016) which states that the level of understanding factor does not have a positive effect on students' intention to pursue certification. This level of understanding shows how much students understand about professional accountant certification. If a student's understanding of professional accountant certification is high and good, the student will be motivated to become a professional accountant in the future (Lai et al., 2022). For them to sincerely intend to participate in professional accountant certification. On the contrary, if students' understanding is still low regarding professional accountant certification, their intention to take professional accountant certification is low.

The Influences of Attitude on the Intention of Accounting Students to Take Professional Accountant Certification

Table 10's t-test findings indicate that the t-count value is $2.215 >$, the t-table value is 1.996, the positive coefficient value is 0.351, and the significance value is $0.030 < 0.05$. Thus, it can be said that students' intentions to pursue professional accountant certification are positively impacted by their attitude, and hypothesis 2 (H2) is accepted.

The results of this study are also reinforced by the results of the respondents' questionnaire answers on the fifth and sixth statement items. In the fifth question item regarding a person's attitude when following professional accountant certification gives them high job availability, 73 respondents stated that it had an effect with details of 44 respondents (60%) answering strongly agree and 24 respondents (33%) answered agree, while 5 respondents (7%) answered disagree and no respondents answered strongly disagree. In the sixth question item regarding their attitude towards something that provides high employment opportunities, 46 respondents (63%) answered strongly agree 26 respondents (36%) answered agree, and 1 respondent (1%) answered strongly disagree. This demonstrates that students' views toward their intention to pursue professional accountant certification are reflected in their expectations and beliefs about intrinsic value, career prospects, and the labor market. As a result, students develop a positive attitude toward pursuing professional accountant certification.

The findings of this study are consistent with studies carried out by Affifah et al (2021), Dewi et al (2018), Laksmi and Suciati (2018), Saptianingias (2022), Sumaryono and Sukanti (2016) which also state that attitude affects students' intention to follow professional accountant certification. The influence of attitudes on accounting students' intention to follow professional accountant certification shows students' views regarding professional accountant certification. For students who have a positive view of professional accountant certification and think that professional accountant certification will be beneficial in the future, students' intention to follow professional accountant certification will also be higher (Wardani & Januarti, 2015).

The Influences of Career Motivation on Accounting Students' Intention to Take Professional Accountant Certification

The partial test results for Table 10 indicate that the career motivation variable has a significance value of $0.149 > 0.05$, a positive coefficient value of 0.263, and a t-count value of $1.462 < t\text{-table } 1.996$. Thus, it can be said that students' intention to pursue professional accountant certification is not influenced by career motivation variables. Therefore that hypothesis 3 (H3) is rejected.

This shows that career motivation such as providing opportunities to get a job that is linear with the education taken, increasing a sense of professionalism, being able to complete work well, increasing the ability to excel at work, and increasing opportunities for promotion at work is not sufficient to make students intend to follow professional accountant certification, because these things can be obtained not only by following professional accountant certification but can be from other abilities. The findings of this study are consistent with studies carried out by Sapitri and Yaya (2015) which show the results that career motivation does not affect student intentions in following professional accountant certification.

The Influences of Degree Motivation on Students' intention to Take Professional Accountant certification

The t-count value is $0.239 < 1.996$ t-table, the significance value is $0.812 > 0.05$, and the coefficient value is positive 0.053, according to the t-test results displayed in Table 10. The implication is that career motivation has not influenced students' intention to take professional accountant certification, hence rejecting hypothesis 4 (H4).

This shows that degree motivation is not enough to attract accounting students' intention to take professional accountant certification, because to increase knowledge, one's ability in the field of accounting and the application of accounting in solving problems in everyday life can be obtained without taking professional accountant certification, but can be obtained from other fields. The study's results are in line with research conducted by Anam (2018) and Ni'mah et al (2022). However, this is contrary to research conducted by Puspitarini and Kusumawati (2011) and Setiani et al (2021) who claim that students' intentions to become certified professional accountants are influenced by their degree motivation. Getting a professional degree will certainly be a very good selling point for accounting graduates to prove that they have reached a professional level in their field.

The Influences of Financial Reward on Accounting Students' Intention to Take the Professional Accountant Certification

Table 11's regression analysis test outcomes suggest that the t-count value is $2.358 > 1.996$ t-table, with a positive coefficient value of 0.392 and a significance value of $0.021 < 0.05$. Thus, it can be said that financial rewards have a positive and significant influence on accounting students' intention to pursue professional accountant certification.

The findings of the respondent's responses to the third and fourth statement questions on the questionnaire further support this. In the third question item regarding someone who has a professional accountant certification, he will get a salary increase if the performance is good, a total of 73 respondents said it had an effect with details as many as 10 respondents (14%) disagreed, 32 respondents (44%) answered agree and 31 respondents (42%) answered strongly agree. In the fourth question item regarding someone who has a professional accountant certification, he will get an additional bonus if the performance is good, with the answers of 26 respondents (37%) answering strongly agree as many as 36 respondents (51%) answered agree and a total of 9 respondents (13%) answered disagree. The results of the questionnaire answers prove that students are interested in taking professional accountant certification because of the rapid salary increase, as well as additional bonuses that will be received if the performance is good as well as a guaranteed future and high salary.

The findings of this inquiry align with studies carried out by Ramadhan and Hudiwinarsih (2015), Rauf (2020), and Sherly and Tjakrawala (2022). The impact of financial incentives on students' inclination to pursue professional accountant certification illustrates the amount of income or reward a person will receive for a job that has been performed or accomplished. The amount of income received by a worker is an important factor in choosing a profession (Sherly & Tjakrawala, 2022). Someone who follows the professional accountant certification certainly hopes to get high financial rewards, in the form of a fast salary increase, additional bonuses for the work done, and of course a high salary according to their experience and knowledge.

CONCLUSION

Based on the results of the research conducted, it is stated that attitudes and financial rewards show a positive and significant influence on students' intention to take professional accountant certification. In contrast, the level of understanding, career motivation, and degree motivation do not show a significant positive influence on students' intention to take professional accountant certification. Therefore, the existence of student attitudes and also high financial rewards can have a good influence on student's intention to take professional accountant certification.

In this study, there are limitations, namely that the population in this study is only accounting students of UIN Maulana Malik Ibrahim Malang semesters five and seven with the criteria that they have taught financial accounting and auditing courses.

Suggestions that can be given to future researchers are expected to explore other factors that can influence students' intention to take professional accountant certification. In addition, it can also expand the research population and not be limited to one university.

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