

Predicting Student's Intention to Pursue Accounting Profession Certification

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ABSTRACT

Professional Accountant Certification (SAP) programs such as Chartered Accountants (CA), Certified Public Accountants (CPA), and Association of Chartered Certified Accountants (ACCA) need to be followed, especially for prospective accountants to support competency improvement. This study aims to analyze the factors that influence the intentions of accounting students in following the Professional Accountant Certification (SAP). The population in this study were accounting students of the Faculty of Economics and Business, Jenderal Soedirman University, such as accounting bachelors, accounting masters, and the Accounting Profession Program (PPAk). The sample in this study was 104 respondents. The data collection technique in this study was a questionnaire. Data analysis used multiple linear analysis. The results of the research hypothesis show that: (H1) the economic motivation variable fails to support, (H2) the attitude variable fails to support, (H3) the comprehension variable fails to support, and (H4), the professional recognition variable fails to support, meanwhile (H5) job market considerations variable supports. This research implies that students who want to become professional accountants are expected to pay attention to economic motivation factors, increase attitude beliefs about professional accountant certification will provide many positive benefits for their future career development, and consider the job market to increase their intention to participate in accounting profession certification. Meanwhile, professional organizations and academics are expected to provide better socialization, education, and literacy for accounting students.

Keywords: Intention, Economic Motivation, Attitude, Comprehension, Professional Recognition, Job Market Considerations.

1. Introduction

Evidence of individual quality and expertise to obtain professional certification is determined by professional organizations, such as the Indonesian Institute of Accountants (IAI), which is a forum to oversee the entire accounting profession in Indonesia. IAI is obliged to hold an accounting profession certification exam. The Accountant profession has a primary role to ensure that there is no misuse of resources and to provide accountable and transparent financial information in making financial decisions. In the monitoring of the Indonesia Stock Exchange until August 31, 2020, 684 listed companies listed shares and were required to submit financial reports ending on June 30,

2020 (Indonesia Stock Exchange, 2020). Based on this, Indonesia still needs a lot of professional accountant services for various parties such as corporations (BUMN and BUMD) and Enterprises, Small and Medium Enterprises (UKM), while data from IAI shows that only a few have professional accountant certifications.

Data shows that graduate accounting students in ASEAN have an average of 77,330 students each year. Indonesia has graduated more than 35,000 or approximately 45% of the total data on accounting students in ASEAN (World Bank, 2014). Data from IAI proves that there are only 28,110 professional accountants in the IAI organization, while in the world of work, at least 452,000 professional accountants are needed, and this number is still not comparable to the comparison of the availability of professional accountants in the world of work (IAI, 2016). If this situation is not immediately addressed, the professional accounting profession in Indonesia will find it difficult to survive in the face of global economic competence, because the presence of the ASEAN Economic Community (AEC) will open up opportunities for workers in various countries. The way that Indonesian accountants can do to face the MEA is to take part in the accounting profession certification program.

2. Literature Review

2.1 Theory of Planned Behavior

The theory of Planned Behavior is a continuous development of the Theory of Reasoned Action (TRA) which aims to explain the factors that determine the intention of a person's behavior. Ajzen added another factor that formed the influence of the intention factor, namely perceived behavioral control in the process of developing TRA into TPB (Ajzen, 2012).

2.2 Hypotheses Development

2.2.1 The Effect of Economic Motivation on Accounting Student's Intention To Take Accounting Profession Certification

Basing on the argument of TPB, which explains that economic motivation is influenced by attitudes towards behavior. Economic motivation occurs because of the beliefs of others to meet these expectations. This shows that there is an influence of economic motivation on the intention to take part in accounting profession certification. Research according to Srientari et al. (2017) revealed that economic motivation had a positive and significant effect on student interest in participating in PPAk.

The results of the same study were also shown by Erawati et al. (2020), Prayitno and Lastiati (2021), and Pakpahan and Baridwan (2021) also revealed that economic motivation has a positive and significant effect on the interest of accounting students to take accounting profession certification. Based on previous studies, we predict that economic motivation can increase the intention to get an accounting profession certification. Thus, the first hypothesis is formally formulated as follows.

H1: Economic motivation has a positive effect on the intention of accounting students to take accounting profession certification

2.2.2 The Effect of Attitude on Accounting Student's Intention To Take Accounting Profession Certification

Based on the argument of TPB, which states that attitudes are influenced by attitudes towards behavior based on the extent to which a person has a good or bad judgment based on behavior. This shows the effect of attitude on the intention to follow the accounting profession certification. The more a person expects that behavior will produce positive consequences, the person will tend to have a positive attitude towards the behavior.

Research by Laksmi and Suciati (2018), and Dewi et al. (2019) proves that attitude has a positive and significant effect on students' intentions to obtain professional accountant certification. The results of the study are in line with those of Nisa (2019), Pakpahan and Baridwan (2021), Wisnu (2021), and Affifah et al. (2021) prove that attitude has a positive and significant effect on the interest in accounting students to take professional accountant certification. Based on previous studies, we predict that attitude can increase the intention to get an accounting profession certification. Thus, the first hypothesis is formally formulated as follows.

H2: Attitude has a positive effect on the intentions of accounting students to take accounting profession certification

2.2.3 The Effect of Comprehension on Accounting Student's Intention to Take Accounting Profession Certification

Comprehension is related to the Theory of Planned Behavior (TPB) which explains that understanding is influenced by the perception of behavioral control which shows the ease and obstacles in taking action. The level of understanding determines how well a person understands something. If someone understands accounting profession certification, this will increase their intention to take accounting profession certification.

Research by Dewi et al. (2019) comprehension reveals that it has a positive and significant effect on students' intentions to take ACCA, CA, and CPA professional accountant certification. The results of the study are in line with Pradana et al. (2019), Wisnu (2021), and Siregar and Siregar (2020) prove that the level of comprehension has a positive effect on students' intentions to take professional accountant certification.

H3: Comprehension has a positive effect on the intentions of accounting students to take accounting profession certification

2.2.4 The Effect of Professional Recognition on Accounting Student's Intention to Take Accounting Profession Certification

Following the Theory of Planned Behavior (TPB) which has a relationship with the variable of professional recognition, it is revealed that professional recognition is influenced by attitudes towards behavior based on the extent to which a person has a good or bad judgment based on behavior. The higher the professional recognition of a profession, the higher the student's interest in pursuing a career path as a professional accountant. The opportunities provided for self-development, career advancement, and acceptance from the professional world can make individuals interested in taking accounting profession certification.

Ambari and Ramantha's research (2017) proves that professional recognition has a positive and significant effect on student career choices as Public Accountants. The results of the study are supported by Suryani and Machmuddah (2018), Febriyanti (2019), Sapariyah et al. (2020), Essera and Djefris (2021), Wibowo and Trisnawati (2021), Faisal et al. (2021), Pujiyati et al. (2018),

Dippa et al. (2020), Listiana et al. (2020), Rikawati and Arumsari (2020) stated that professional recognition has a positive and significant effect on career choice as a Public Accountant.

H4: Professional recognition has a positive effect on the intention of accounting students to take accounting profession certification

2.2.5 The Effect of Professional Recognition on Accounting Student's Intention to Take Accounting Profession Certification

The theory related to the job market consideration variable is the Theory of Planned Behavior (TPB) which reveals that labor market considerations are influenced by perceptions of behavioral control showing the ease and obstacles in taking action. This explains that the higher the job market considerations, the higher the interest in participating in accounting profession certification. The opportunity to take accounting certification is very large because every company needs workers who are experts in the field of accounting to make relevant and reliable financial reports.

Research according to Ambari and Ramantha (2017), Febriyanti (2019) and Siregar and Siregar (2020), Sapariyah et al. (2020), Wibowo and Trisnawati (2021), Ferina (2018), Pujiyati et al. (2018), Dippa et al. (2020), Rikawati and Arumsari (2020) prove that job market considerations have a positive and significant impact on student career choices as Public Accountants. Likewise, the research conducted by Wangarry et al. (2018) proves that job market considerations have a positive and significant effect on the interest of accounting students to take PPAk.

H5: Job market considerations have a positive effect on the intention of accounting students to take accounting profession certification

3. Research Methodology

3.1 Population and Sample

This study is a survey utilizing a quantitative approach. The population consists of undergraduate students of accounting, masters of accounting, and the Accounting Profession Program (PPAk). The sample was selected using disproportionate stratified random sampling, which is a sampling technique used if the data population is not homogeneous and the stratified is not proportional. The number of samples is 104 respondents.

3.2 Data Collection and Analysis

Data was gathered through the use of questionnaires online. Furthermore, multiple linear regression analysis was used to analyze the data.

3.3 Research Variables

Intention to take certification is the dependent variable of this study. This variable was measured using 3 indicators and 9 question items modified from Suciati (2017). The independent variables consist of economic motivation, attitude, comprehension, professional recognition, and job market considerations. The use economic motivation variable was measured using 3 indicators and 6 question items adapted from Luluk (2020), the attitude variable using 2 indicators and 8 question items originating from Suciati (2017), comprehension variable was measured using 1 indicator and 5 question items. which was adapted from Suciati (2017), the professional recognition variable uses 3 indicators and 6 question items derived from Al Hafis (2017). Meanwhile, job market

considerations are measured using 3 indicators and 6 question items adapted from Al Hafis (2017). A 5-point Likert scale was used to assess all variables in this study.

4. Results

4.1 Data Quality Test Results

Before the questionnaire was distributed to respondents, the validity and reliability of the questionnaire had been tested by involving 30 Accounting students. The classical assumption test was also performed to test for normality, multicollinearity, and heteroscedasticity. The results show that the residual data are normally distributed and there are no multicollinearity and heteroscedasticity problems detected.

4.2 Data Analysis Descriptive Statistics

Table 1. Descriptive Statistics of Research Variables

	N	Min	Max	Mean	Std. Deviation
Economic Motivation (X ₁)	104	1	5	3,8355	0,9277
Attitude (X ₂)	104	1	5	3,8285	0,7837
Comprehension (X ₃)	104	1	5	3,7608	0,8826
Pengakuan Profesional (X ₄)	104	1	5	4,2096	0,6970
Job Market Considerations (X ₅)	104	1	5	4,1971	0,7017
Intention (N)	104	1	5	3,7917	0,9074

Based on data in Table 1 above, it can be explained as follows:

N indicates the number of valid data for each variable is 104 data, while the number of missing data is zero, meaning that all research data is ready to be processed using regression analysis. The data from each of these independent variables have a standard deviation value that is below the average value which indicates that there is no outlier data.

4.3 The Goodness of Fit Test

The goodness of fit test determines whether the data match those predicted by the model. The result of this test indicates a substantial F value, indicating that the data fit the regression model.

4.4 Hypotheses Testing Results

Using moderated regression analysis, the results of the analysis are shown in Table 2.

Table 2. Hypotheses Testing Results

Variables	t- Value	Sig.	
Economic Motivation	0,694	0,489	Fail to support H ₁
Attitude	1,317	0,191	Fail to support H ₂
Comprehension	1,304	0,195	Fail to support H ₃
Professional Recognition	0,150	0,881	Fail to support H ₄
Job Market Considerations	2,602	0,011	Support H ₅

5. Discussion

- **The Effect of Economic Motivation on Accounting Student's Intention To Take Accounting Profession Certification**

economic motivation has a positive effect on the intention of accounting students to participate in accounting profession certification is rejected. This is due to the preference factor in students who do not have the drive to seek awards financially but are more motivated to do something they love. Taking accounting profession certification also requires quite expensive costs, which raises the cost considerations for the certification exam with the cost of benefits they get when they become professional accountants if they work at Public Accounting Firms (KAP) with various salary ranges, so students are less willing to take certification exams. accounting profession. It can be stated that economic motivation is not in line with the TPB.

The results of this study prove that students participating in professional certification are not motivated to seek financial rewards (family allowances). The results of this study by Aisyah and Ramadhina (2020) prove that economic motivation cannot encourage students to take ACCA certification due to the large costs that will be incurred to take the ACCA certification exam which is equivalent to taking a post-graduate program (S2). The results of the study are in line with the research of Dewi et al. (2019) proves that the economic motivation factor does not affect the intention to take part in certification because a career in another field provides a higher income than a career in a professional accountant. The results of this study are also in line with Wangarry et al. (2018) show that economic motivation does not affect the intention to take the professional accountant certification exam because students' thoughts about salaries at the beginning of the profession are still quite low.

- **The Effect Attitude on Accounting Student's Intention To Take Accounting Profession Certification**

Attitude has a positive effect on the intention of accounting students to take part in accounting profession certification. This explains that students do not have confidence that if they take accounting profession certification, they will get positive things, following the results of hypothesis testing that attitudes do not have a positive effect on the intention to take accounting profession certification. This proves that the attitude is not in line with the TPB.

This study has the results that students taking professional certification do not agree that by taking accounting profession certification they can avoid the threat of layoffs. The statistical test that has been carried out, states that the intention to take certification is not influenced by attitude, it explains that accounting students tend not to focus on evaluating good or bad behavior if they are going to take accounting certification. This study is in line with Mihartinah and Coryanata (2018) who state that attitudes towards behavior do not affect intentions to take the CA certification exam, this is because students do not have confidence that taking accounting certification can provide positive things for them.

- **The Effect of Comprehension on Accounting Student's Intention To Take Accounting Profession Certification**

Comprehension has a positive effect on the intention of accounting students to take part in accounting profession certification is rejected. This is due to the lack of proper preparation for taking the exam and the lack of a comprehensive understanding of the applicable

regulations regarding accounting certification, such as the Regulation of the Minister of Finance of the Republic of Indonesia Number 25/PMK.01/2014 concerning State Accountants. Therefore, related parties such as study programs and universities must improve in providing, socializing, literacy, and education about accounting profession certification. This indicates that the understanding is not in line with the TPB.

The results of this study indicate that accounting students to take professional certification do not yet have a comprehensive understanding of accounting profession certification. The results of this study are supported by research by Laksmi and Suciati (2018) which proves that comprehension has no significant effect on students' intentions to obtain professional accountant certification due to a lack of understanding of students regarding the Regulation of the Minister of Finance of the Republic of Indonesia Number 25/PMK.01/2014 concerning State Accountants, in this study Affifah et al. (2021) also stated that understanding did not have a relationship with students' intentions to take professional accountant certification because students tended to not understand and had not made thorough preparations for knowledge when taking professional accountant certification exams so that many experienced failures during exams which made them not intend to take accountant certification. professional.

- **The Effect of Professional Recognition on Accounting Student's Intention To Take Accounting Profession Certification**

This study shows that professional recognition does not have a positive effect on the intention of accounting students to take accounting profession certification. This explains if students do not consider professional recognition in their future career choices. Students have the assumption that professional recognition is something they do not need to consider because in reality students who have graduated from college want to immediately get a job to be able to meet their daily needs compared to equipping themselves with taking professional accountants exams which require expensive fees.

This states that professional recognition is not following the Theory of Planned Behavior (TPB) regarding professional recognition which is influenced by attitudes towards behavior based on the extent to which a person has a good or bad judgment based on behavior. The results of statistical tests explain that professional recognition cannot increase the intention to take accounting profession certification. The results of the study were supported by Chasanah et al. (2017) where respondents already work as employees so they already have a fixed opinion so that professional recognition has no effect. According to research by Fitriyana and Sumiyati (2021), Hutagalung and Setiana (2021) also prove that professional recognition does not affect the intention to become a Public Accountant because students do not consider professional recognition in future careers.

- **The Effect of Job Market Considerations on Accounting Student's Intention To Take Accounting Profession Certification**

This study demonstrates that job market considerations can help increase the intention of accounting students to take accounting profession certification. This finding supports the TPB which states that the higher the job market considerations, the higher the intention to participate in accounting profession certification. In the context of this research, it is stated that accounting students agree that taking accounting profession certification will provide an opportunity to expand access to work networks. This is evidenced in the more students consider ensuring job security, the ease of getting a job, and the higher the student's intention to become a public accountant. Students who want to have a career as public

accountants assume that the security of their profession is more secure than other accounting professions, as time goes by more and more large companies are established so the services of Public Accountants will be increasingly needed.

This study shows that job market considerations can increase student interest in taking accounting profession certification. The results of this study are in line with Ferina (2018), Pujiyati et al. (2018), Ambari and Ramantha (2017), Dippa et al. (2020), and Sapariyah et al. (2020) which state that job market considerations have a positive effect on the intention to participate in professional accountant certification because the more students focus on job security guarantees, jobs are easy to find and jobs are easy to obtain, the higher students' intentions to become Public Accountants. While the job market consideration variable failed to have a significance value of less than 5% (p-value = 0.011; t = 2.602). This shows that job market considerations have a positive effect on the intentions of accounting students to take accounting profession certification, so the fifth hypothesis (H5) is supported.

6. Conclusion

The study aims to determine the intention of accounting students to participate in accounting profession certification. According to the findings, we conclude that economic motivation, attitude, comprehension, and professional recognition do not affect increasing the intention to follow the accounting profession certification (CA, ACCA, and CPA). Meanwhile, job market considerations influence increasing the intention to follow accounting professional certification.

7. Implication

Students who want to become professional accountants are expected to pay attention to economic motivational factors, such as increasing the allocation of sufficient funds to be able to take part in professional accountant certification. Students are also expected to increase their belief that professional accountant certification will provide many positive benefits for their future career development and consider the job market to increase their intention to participate in accounting profession certification. The certification manager is expected to provide better socialization and literacy such as holding seminars related to the understanding of accountant certification to explain what benefits students will get in taking the accounting profession certification exam. Academics are expected to be able to educate about the professional recognition factors that will provide an achievement for accounting students if they have a professional accountant certification.

8. Research Limitation

- This study was conducted with a quantitative approach by distributing questionnaires in the form of closed questions. It is hoped that further research can use other research approaches such as a qualitative approach by interviewing respondents directly to obtain more accurate data.
- This study proves that the factors of economic motivation, attitudes, understanding, professional recognition, and labor market considerations only explain 38.2%, so there are still other factors of 61.8% outside this study which are explained by other variables such as gender, salary, and prestige.

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