

Research Article

The Influence of Understanding Level, Career Perception, and Quality Motivation on PPAk Students Interest in Pursuing Chartered Accountant Certification

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Abstract: The interest of PPAk students in obtaining Chartered Accountant (CA) certification can enhance their competitiveness and marketability in the workforce by providing additional evidence of competence beyond academic degrees, with the quality and expertise they possess. This research aims to determine the influence of understanding levels, career perceptions, and quality motivation on the interest of PPAk students in pursuing CA certification. The study was conducted at the Faculty of Economics and Business, Udayana University, as the best state university in Bali that offers a PPAk study program with quality graduate students, with a sample of 78 PPAk students selected using non-probability sampling method with saturated sampling technique. This research proves that, based on the Theory of Planned Behavior, the level of understanding regarding students career perceptions affects the interest of PPAk students in pursuing CA certification. Maslow's theory can be used as a basis for understanding the influence of motivating factors for PPAk students regarding CA certification. The Faculty of Economics and Business at Udayana University can benefit from this research by better understanding how understanding levels, career perceptions, and quality motivation affect PPAk students' interest in pursuing CA certification. This information can then be used to assess the factors influencing PPAk students' interest. According to this study, PPAk students' interest in obtaining CA certification is positively and significantly impacted by their comprehension levels, career perceptions, and quality motivation.

Keywords: Career perception, Chartered Accountant, Quality motivation, Student interest, Understanding levels,

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1. INTRODUCTION

Accounting as a field of study continues to grow in the globalization era, attracting many students due to its promising career prospects, practical relevance in daily life, and the opportunity to obtain dual degrees (Sukmawati & Suputra, 2022). The competition has become more intense with the emergence of the ASEAN Economic Community (AEC), which demands that accountants possess professional skills and global competitiveness (Ekasari & Dewi, 2022; Alam et al., 2019). Professional certification is a key tool in enhancing the competitiveness of graduates, particularly in accounting and finance.

Awareness of the importance of certification has increased in Indonesia, supported by the Indonesian Institute of Accountants (IAI), which provides training and certifications,

including the launch of the Chartered Accountant (CA) certification. Recognized internationally, the CA certification is a valuable investment for accountants especially fresh graduates to advance their careers (Maryati & Dwirandra, 2021). IAI encourages PPAk students to be better prepared for the workforce through partnerships with universities and industries. Participating in CA certification programs enhances competence, marketability, and career opportunities, while instilling professional principles such as integrity, objectivity, and accountability (Ratnadi & Putra, 2022).

According to the Regulation of the Minister of Finance of the Republic of Indonesia No. 216/PMK.01/2017 concerning Registered Accountants, accountants who practice professionally must be registered with the state, which requires passing a certification exam organized by a professional accounting association, namely the IAI. The IAI has established the CA certification exam as a professional qualification aligned with international standards. Since the CA certificate is issued exclusively by the professional association, possessing it greatly supports accountants' career advancement and international competitiveness (Mihartinah & Corynata, 2019).

Recent data from the World Bank (2024) shows that approximately 77,330 students graduate from accounting programs annually across ASEAN countries. According to data from IAI (2016), Indonesia contributes the highest number of accounting graduates, accounting for 45% of the ASEAN total, with more than 35,000 graduates per year. This highlights Indonesia's potential to become the leading nation for the accounting profession in the region. Table 1 presents the list of CA holders as of January 1, 2025.

Table 1. List of Chartered Accountant Holders as of January 1, 2025

No	CA Holder	Amount
1	Active	4,567
2	Non-active	8,823

Source: IAI, 2025

Based on Table 1 as of January 1 2025, the list of active CA holders is only 4,567 (four thousand five hundred and sixty seven) people, while the list of inactive CA holders is 8,823 (eight thousand eight hundred and twenty three) people out of around 35,000 (thirty five thousand) accounting students who graduate in Indonesia every year. This number is considered very low when compared to the number of accountants with CA degrees in ASEAN countries. Table 2 presents the number of CA exam participants at Udayana University in the period September to December 2024 as follows.

**Table 2. Chartered Accountant Exam Participants at Udayana University
September - December 2024**

No	Exam Participants Chartered Accountant	Amount	Professional Level		Advanced Level	
			Passed	Not pass	Passed	Not pass
1	PPAk Unud Students	27	15	12	1	26

Source: PPAk Study Program, Udayana University, 2025

Based on data from Udayana University for the period of September-December 2024, a total of 27 students participated in the Chartered Accountant (CA) certification exam. Of these, 15 students passed the professional level, while only one student passed the advanced level. This reflects a low overall pass rate, with just 1 out of 27 students successfully completing all examination stages. To earn the CA title, candidates must pass seven exams across both levels. Furthermore, the number of examinees is not proportional to the total number of accounting graduates in Indonesia, which reaches around 35,000 annually, indicating a low level of interest in CA certification among students. Many graduates choose to enter the workforce directly without obtaining certification due to financial needs and career pressures (Dewi & Yadnyana, 2020), which may potentially threaten the quality of the accounting workforce in Indonesia (Srirejeki et al., 2019). Therefore, universities must enhance outreach and training efforts to encourage students to follow CA certification.

Students interest in the CA certification is influenced by several factors, namely their level of understanding, career perception, and quality motivation. According to the Theory of Planned Behavior (Ajzen, 2005), the intention to act is driven by internal motivation. The greater the students understanding of the benefits and processes of CA certification, the more likely they are to be interested in pursuing it (Sukmawati & Suputra, 2022; Maheswari & Yadnyana, 2024). In addition, positive perceptions of better career prospects contribute to forming this interest (Yasmin, 2021; Astuti et al., 2022). Quality motivation defined as the drive to improve one's competence is also a key factor influencing students interest in certification (Salsabila et al., 2022). Therefore, educational institutions play a crucial role in fostering understanding, shaping positive perceptions, and cultivating students motivation to follow CA certification.

In contrast to earlier studies, this one uses a saturation sampling strategy in conjunction with a non-probability sampling method to target all students enrolled in the Professional Accounting Education Program (PPAk) at Udayana University's Faculty of Economics and Business. This institution is recognized as the top public university in Bali offering a high-quality PPAk program. Based on the background described above, the researcher is interested in conducting a study entitled "The Influence of Understanding Level, Career Perception, and Quality Motivation on PPAk Students Interest in Pursuing Chartered Accountant Certification."

2. RESEARCH METHOD

This study employs a quantitative approach with an associative method to determine the relationship between the variables of understanding level, career perception, and quality motivation and the interest of PPAk students in pursuing CA certification. The study was carried out at Udayana University's Faculty of Economics and Business, with a focus on Professional Accounting Education Program (PPAk) students. The dependent variable in this

study is students interest, while the independent variables include understanding level (X1), career perception (X2), and quality motivation (X3). Each variable is operationally defined and measured using a five-point Likert scale. Data were collected through an online survey distributed via Google Forms, applying a saturated sampling method that involved the entire population of PPAk students from 2022 to 2024, totaling 78 respondents. The data used in this study are quantitative and derived from primary sources through the questionnaire.

The data analysis techniques include instrument validity and reliability tests, as well as multiple linear regression analysis using IBM SPSS Statistics 25. Classical assumption tests were conducted to ensure the regression model met the assumptions of normality, no multicollinearity, and no heteroscedasticity. The analysis proceeded with model feasibility testing, the coefficient of determination (R^2), and hypothesis testing using t-tests and F-tests. Descriptive statistics were also used to describe the characteristics of each variable. The regression model aims to assess the influence of understanding level, career perception, and quality motivation on PPAk students interest in obtaining CA certification.

3. RESULTS AND DISCUSSION

Research result

Validity Test

The validity test results indicate that all research instruments used to measure the variables of understanding level, career perception, and quality motivation have correlation coefficient values with the total score of all statement items greater than the r-table value of 0.222 (Appendix 8), with significance levels below 0.05. This indicates that the statement items in the research instrument are valid and appropriate for use as research instruments.

Reliability Test

Table 3. Reliability Test Results

No.	Variables	Cronbach's Alpha	Information
1	Level of understanding (X1)	0.941	Reliable
2	Career perception (X2)	0.941	Reliable
3	Quality motivation (X3)	0.930	Reliable
4	PPAk students interest in taking CA(Y) certification	0.922	Reliable

Source: Appendix 5 to the author's thesis (processed data), 2025

According to Table 3's reliability test findings, every research tool has a Cronbach's Alpha coefficient greater than 0.70. Therefore, it can be said that every variable satisfies the reliability standards needed to be employed in research.

Classical Assumption Test

1) Normality Test

Table 4. Normality Test Results

	Unstandardized Residual
N	78
Asymp.Sig.(2-tailed)	0.200

Source: Appendix 6 in the author's thesis

Based on the results of the normality test in Table 4, it shows that the value of Asymp. Sig. (2-tailed) is 0.200 which is greater than 0.05. Based on these results, it can be said that the data is normally distributed, so it can be concluded that the model meets the assumption of normality.

2) Multicollinearity Test

Table 5. Multicollinearity Test Results

Variables	Tolerance	VIF	Information
Level of understanding (X1)	0.737	1,356	Multicol free
Career perception (X2)	0.563	1,776	Multicol free
Quality motivation (X3)	0,536	1,865	Multicol free

Source: Appendix 6 to the author's thesis

Based on Table 5 It can be seen that the tolerance and VIF values of all independent variables show that the tolerance value for each variable is greater than 0.10 and the VIF value is less than 10, which means that the regression equation model is free from multicollinearity.

3) Heteroscedasticity Test

Table 6. Heteroscedasticity Test Results

Variables	Significance	Information
Level of understanding (X1)	0.077	Free from heteroscedasticity
Career perception (X2)	0.191	Free from heteroscedasticity
Quality motivation (X3)	0.537	Free from heteroscedasticity

Source: Appendix 6 to the author's thesis

Based on Table 6 shows that the significance value of each variable is above 0.05. This shows that all variables are free from heteroscedasticity.

Multiple Linear Regression Analysis

Table 7. Results of Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2,255	1,681		1,342	0.246
Level of understanding	0.151	0.051	0.252	2,985	0.004
Career perception	0.334	0.116	0.278	2,880	0.005
Quality motivation	0.662	0.162	0.405	4,093	0,000
R	0.782				
R Square	0.611				
Adjusted R Square	0.595				
F Statistics	38,755				
Significance of F Test	0,000				

Source: Appendix 7 to the author's thesis

Based on Table 7 above, the pursuing regression equation can be drawn up.

$$Y = 2.255 + 0.151 X1 + 0.334X2 + 0.662X3$$

The preceding multiple linear regression equation's findings demonstrate the strength and direction of each independent variable's influence on its dependent variable. When a

regression coefficient is positive, it indicates that its influence is unidirectional. An explanation of the aforementioned equation is provided below:

- 1) The constant value of 2.255 indicates that if the variable level of understanding, career perception and quality motivation are equal to zero, then the interest of PPAk students in participating in CA certification is 2.255 units.
- 2) The regression coefficient value of the level of understanding, of 0.151, indicates that there is a positive influence between the variable level of understanding on the interest of PPAk students in pursuing CA certification of 0.151. This means that if the independent variable level of understanding increases by 1 unit with the assumption that other independent variables are constant, then the variable interest of PPAk students in pursuing CA certification will increase by 0.151.
- 3) The regression coefficient value of career perception, of 0.334, indicates that there is a positive influence between the career perception variable and PPAk students interest in participating in CA certification of 0.334. This means that if the independent variable of career perception increases by 1 unit with the assumption that other independent variables are constant, then the variable of PPAk students interest in participating in CA certification will increase by 0.334.
- 4) The regression coefficient value of quality motivation, of 0.662, indicates that there is a positive influence between the quality motivation variable and PPAk students interest in participating in CA certification of 0.662. This means that if the independent variable of quality motivation increases by 1 unit with the assumption that other independent variables are constant, then the variable of PPAk students interest in participating in CA certification will increase by 0.662.

Coefficient of Determination Test (R²)

The regression line's correctness or fit to the data distribution is gauged by the determination coefficient test (R²), which also displays the percentage of the dependent variable's overall fluctuation that can be accounted for by a single independent variable. The multiple determination coefficient (R²) measures the regression of three variables in the regression plane's suitability or correctness to the distribution of its data. So, the multiple determination coefficient is a measure that shows the proportion of the total variation of the dependent variable explained by the independent variables simultaneously (Nata, 2017:274). The Adjusted R Square value is 0.595, this means that 59.5 percent of the variation in PPAk students interest in pursuing CA certification is influenced by the variable level of understanding, career perception and quality motivation, the remainder (100% - 59.5%) = 40.5 percent is influenced by other factors outside the model.

Model Feasibility Test (F Test)

The model feasibility test (F-test) is used to assess whether the multiple linear regression model is appropriate for use as an analytical tool to examine the influence of independent variables on the dependent variable, utilizing the SPSS software (Ghozali, 2021:148). In this study, the F-test is conducted by comparing the significance value (F) of the independent

variables with $\alpha = 0.05$. If the F-test result shows a significance level or p-value $< \alpha = 0.05$, then the research hypothesis is accepted, indicating that the independent variables have a significant effect on the dependent variable. Conversely, if the F-test result shows a significance level or p-value $> \alpha = 0.05$, it means the research hypothesis is rejected and the independent variables do not significantly affect the dependent variable (Ghozali, 2021:218). Based on the F-test results, the obtained significance value is 0.000, which is less than 0.05. This indicates that understanding level, career perception, and quality motivation have a significant influence on PPAk students interest in taking the CA certification. Therefore, the model is considered feasible, and hypothesis testing can proceed.

Hypothesis Test (t-Test)

The t-test is used to determine the extent to which each independent variable individually explains the dependent variable (Ghozali, 2021:148). The t-test can be performed by examining the significance probability value (p-value) for each variable in the SPSS regression output. If the calculated t-value is less than the critical t-table value and the significance value is greater than 0.05, then the null hypothesis (H_0) is accepted and the alternative hypothesis (H_1) is rejected, indicating that the independent variable has no significant partial effect on the dependent variable. Conversely, if the calculated t-value is greater than the t-table value and the significance value is less than 0.05, then the null hypothesis (H_0) is rejected and the alternative hypothesis (H_1) is accepted, meaning that the independent variable has a significant partial effect on the dependent variable. The t-test results are explained as follows:

1. The analysis of the effect of understanding level on PPAk students interest in taking the CA certification yielded a significance value of $0.004 \leq 0.050$, a positive regression coefficient of 0.151, and a calculated t-value of $2.985 > 1.665$, indicating that H_0 is rejected and H_1 is accepted. This result implies that the understanding level has a positive and significant influence on PPAk students interest in pursuing the CA certification.
2. The analysis of the effect of career perception on PPAk students interest in taking the CA certification yielded a significance value of $0.005 \leq 0.050$, a positive regression coefficient of 0.334, and a calculated t-value of $2.880 > 1.665$, indicating that H_0 is rejected and H_2 is accepted. This result implies that career perception has a positive and significant influence on PPAk students interest in pursuing the CA certification.
3. The analysis of the effect of quality motivation on PPAk students interest in taking the CA certification yielded a significance value of $0.000 \leq 0.050$, a positive regression coefficient of 0.662, and a calculated t-value of $4.093 > 1.665$, indicating that H_0 is rejected and H_3 is accepted. This result implies that quality motivation has a positive and significant influence on PPAk students interest in pursuing the CA certification.

Discussion of Research Results

The Influence of Level of Understanding on PPAk Students Interest in Pursuing Chartered Accountant Certification

The study's t-test results show that the first hypothesis (H1), according to which PPAk students' enthusiasm in pursuing the CA certification is positively impacted by their knowledge level, is accepted. This suggests that students' desire in obtaining CA certification increases with their degree of comprehension.

In relation to the Theory of Planned Behavior (TPB) (Ajzen, 1991), this finding aligns with the concept of attitudes toward behavior and individuals' perceived behavioral control, where a person's belief about the outcomes of an action and their perceived ability to perform that action influence their intention to engage in the behavior. The stronger the relationship between PPAk students understanding of the CA certification and their belief in their ability to succeed, the higher their interest in taking the certification.

Understanding level is determined by the number of connections between an object and an individual's existing schema, as well as the strength of those connections (Susanto in Ekasari & Dewi, 2022).

This result supports previous studies by Nisa (2019), Endayani & Witono (2021), Salsabila et al. (2022), Karimah (2020), Tirta & Asmeri (2020), Babulu et al. (2022), Ekasari & Dewi (2022), Sukmawati & Suputra (2022), Maheswari & Yadnyana (2024), and Widiyanti et al. (2024), all of which found that understanding level has a positive effect on PPAk students interest in obtaining CA certification.

The Influence of Career Perception on PPAk Students Interest in Pursuing Chartered Accountant Certification

These results of the t-test in this study, indicate that the second hypothesis (H2), which states that career perception has a positive effect on PPAk students interest in taking the CA certification, is accepted. This implies that the better the career perception, the higher the students interest in pursuing CA certification.

In relation to the Theory of Planned Behavior (TPB) (Ajzen, 1991), an individual's perception of behavioral control and subjective norms significantly influence their intention to perform a particular action, including the decision to follow CA certification. According to Suciati in Salsabila et al. (2022), aspects to consider include the extent to which an individual feels in control of a behavior (controllability) and how confident they are in their ability to perform that behavior (self-efficacy). Perception is the process of selecting and interpreting stimuli into meaningful and logical images, according to Schiffman & Kanuk in Astuti et al. (2022). Career is a concept of continuous progress within a chosen job scope, as defined by Yendrawati in Astuti et al. (2022). Progressing to achieve more, such as higher income, status, and power.

This result supports studies conducted by Surya & Budiasih (2019), Baker & Wick (2020), Febrianti (2021), Yasmin (2021), Fajarsari (2020), Damayanti & Ratnadi (2022), Sari et al. (2023), Trinova (2024), and Carator et al. (2024). Based on research by Astuti et al. (2022), it is stated that career perception has a positive effect on PPAk students interest in obtaining CA certification.

The Influence of Quality Motivation on PPAk Students Interest in Pursuing Chartered Accountant Certification

According to the study's t-test results, the third hypothesis (H3) that PPAk students' enthusiasm in obtaining the CA certification is positively impacted by quality motivation is

accepted. This implies that students are more interested in earning the CA certification if they are highly motivated.

In line with Abraham Maslow's theory, it is stated that social needs are categorized as a "need for achievement", meaning the desire to feel successful. Generally, individuals are not happy when they experience failure. Thus, this theory suggests that a hard worker does not prefer jobs that are either too difficult or too easy, but instead favors tasks with a higher likelihood of success (Siagian in Maheswari & Yadnyana, 2024). Quality motivation shows that an accountant who desires significant success in the field of accounting may take the CA certification exam as an investment in the future and as a means to improve their quality as an accountant. This motivation comes from within, pushing individuals to improve their skills and knowledge, leading them to work harder to achieve the goals they desire.

This result supports studies by Surya & Budiasih (2019), Setyawan & Iswanaji (2019), Erawati et al. (2020), Litdia (2020), Dewi & Yadnyana (2020), Aniswatin (2020), Yasmin (2021), Salsabila et al. (2022), Asrul et al. (2023), and Maheswari & Yadnyana (2024), which state that quality motivation positively influences PPAk students interest in obtaining the CA certification.

5. Discussion

Based on the data analysis and discussion above, the pursuing conclusions can be drawn:

1. PPAk students' interest in achieving CA certification is positively and significantly impacted by their level of comprehension; that is, the more proficient a student is, the more interested they are in becoming certified.
2. PPAk students' enthusiasm in attaining CA certification is positively and significantly impacted by their career perception; that is, the more positively they perceive their profession, the more interested they are in becoming certified.
3. PPAk students' interest in getting CA certification is positively and significantly impacted by quality motivation; that is, the more motivated students are, the more interested they are in earning CA certification.

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