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**THE INFLUENCE OF MOTIVATION ON THE INTENTION OF  
ACCOUNTING STUDENTS IN DENPASAR TO TAKE THE CHARTERED  
ACCOUNTANT (CA) EXAM**

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**Abstract**

The number of accounting graduates far exceeds the number of internationally certified accountants which indicate that the intention of students to become a certified accountant is still low. The purpose of this study is to examine and explain the influence of motivation on the intention of accounting students to take the chartered accountant (CA) exam. This study is a quantitative associative study conducted in Denpasar City. The total number of sample is 230 accounting students, which was determined using the nonprobability sampling method and the purposive sampling technique. The data were collected through questionnaire. The data analysis technique used is the multiple linear regression test with the SPSS as the analysis tool. The research results showed that quality motivation, career motivation, economic motivation, knowledge motivation, degree motivation, and exam fee motivation has a positive and significant influence on the intention to take the chartered accountant exam. The research results can provide insights regarding the importance of motivation in increasing the intention of students to obtain the chartered accountant certification.

**Keywords:** motivation, intention, chartered accountant, accountant

**Introduction**

Based on the reports published by the ASEAN Federation of Accountants (AFA), most ASEAN countries lack internationally certified professional accountants. In Indonesia, data from the Indonesian National Association of Consultants (INKINDO) stated that the number of internationally certified accountants in Indonesia is still far behind that of other ASEAN countries. That is, Indonesia has the potential to be invaded by accountants from other countries (Avianti, 2015). In Indonesia there are only 15,940 internationally certified accountants (Deny, 2016), whereas each year there are 35,000 undergraduate accounting graduates.

The small number of internationally certified accountants in Indonesia has urged the Indonesian Accountants Association (IAI) to try to increase the number of certified accountants (Latief, 2016). The cause of this phenomenon is certainly an interesting issue to be investigated. One of the reasons for the lack of interest in taking the Chartered Accountant (CA) certification is motivation. Robbins and Judge (2015) defined motivation as the processes that account for the strength, direction, and perseverance of people in their pursuit to achieve their goals. The research conducted by Jayakusuma (2016) found that quality motivation and social motivation

have a significant and positive influence on the intention of accounting lecturers to obtain the CA certification, while career motivation and economic motivation did not positively influence the intention of accounting lecturers to obtain the CA certification. Widyanto and Fitriana's (2016) research stated that social motivation, career motivation, economic motivation and quality motivation have a significant and positive influence on students' intention to take the CA exam.

The research related to the Accountant Profession Education (PPAk), as a means to obtain a CA degree, conducted by McClintock (2012) and Chevalier et al. (2012) found that the degree motivation has a significant and positive influence on accounting students' intention to study in PPAk. Furthermore, Sapitri and Yaya's (2015) research revealed that quality motivation, knowledge motivation, educational cost motivation and study length motivation have a significant and positive influence on students' intention to obtain the CA degree, while career motivation, economic motivation, social motivation and degree motivation did not have a significant influence on students' intention to take the CA exam.

This research is an extension of a previous study because it evaluates the intention of undergraduate accounting students from three large Universities in the Denpasar City. Based on the research background, this study examines and explains the influence of motivation on the intention of accounting students in Denpasar City to take the Chartered Accountant (CA) certification.

## **Literature Review and Research Hypothesis**

### **McClelland's Theory of Needs**

This theory is used to answer the issue related to the relationship between the theory of needs and satisfaction which was firstly developed by McClelland in 1990. There are three types of motivation namely needs for achievement, power and affiliation.

### **The influence of motivation on the intention to take the CA exam**

Jayakusuma (2016) stated that quality motivation is one of the reasons that influence the intention of accounting lecturers in Lampung to obtain the CA certification. Similarly, Effendi and Roman (2000), Ayu et al. (2013) and Sapitri and Yaya (2015) stated that quality motivation is greatly considered by those who are in the accountant profession. Based on previous studies, the first hypothesis is as follows

H1: Quality motivation has a positive and significant influence on the intention of students to take the CA exam

### **The influence of career motivation on the intention to take the CA exam**

CA is the evidence of the competence and quality of accountants in their field (Indonesian Institute of Accountants, 2017). Ayu et al. (2013) and Novitasari (2017) proved that the career motivation has a significant and positive influence on the intention of accounting students to take the CA certification. Kusumastuti (2013) also stated that career motivation has a significant and positive influence on the intention of accounting students to study in the Accountant Profession Education (PPAk) and obtain the CA certification. Thus, the research hypothesis is as follows

H2: Career motivation has a positive and significant influence on the intention of students to take the CA exam

**The influence of economic motivation on the intention to take the CA exam**

Felton et al. (1995) stated that students chose the public accountant profession due to the desire to increase their financial income in the form of long-term salaries and more promising job opportunities. This is supported by Ayu et al. (2013), Widyanto and Fitriana (2016) who revealed that economic motivation has a significant and positive influence on the intention to take the CA Exam. Kusumastuti (2013) also stated that economic motivation was one of the factors that influenced the intention of accounting students to take the CA exam. Based on previous studies, the hypothesis in this study is

H3: Economic motivation has a positive and significant influence on the intention of students to take the CA exam

**The influence of knowledge motivation on the intention to take the CA exam**

The research by Novitasari (2017) and Aginsyah (2018) proved that knowledge motivation has a significant and positive influence on the intention of accounting students to take the CA certification. This means that the more knowledge students have about the CA certification, the greater their intention to take the CA certification exam. This is also supported by Pradipta (2012) who stated that the knowledge motivation for those who study in PPAk to obtain the CA certification has a significant and positive influence on the students' interest. Therefore, the hypothesis in this study is

H4: Knowledge motivation has a positive and significant influence on the intention of students to take the CA exam

**The influence of degree motivation on the intention to take the CA exam**

Meitiah (2014) stated that one of the reasons scholars study in PPAk is to obtain a professional degree, namely CA. McClintock's (1972), Chevallier et al (2012) and Agustina and Yuli (2016) showed that the degree motivation has a significant and positive influence on accounting students' intention to obtain the CA certification. Based on previous studies, the hypothesis in this study is

H5: Degree motivation has a positive and significant influence on the intention of students to take the CA exam

**The influence of cost motivation on the intention to take the CA exam**

Agustina and Yuli (2016) revealed that cost is one of the factors that influences the intention of accounting students to take the accounting certification. Furthermore, the study by Sapitri and Yaya (2015) revealed that the cost of education has a significant and positive influence on students' interest to take the CA exam. Several other researchers, namely Aginsyah (2018) and

Rahayu and Rusmawan (2010) confirmed that tuition fees have a positive and significant influence on the students’ intention to take the CA certification. Thus, the research hypothesis is

H6: Cost motivation has a positive and significant influence on the intention of students to take the CA exam

Based on the literature review and hypothesis development, several types of motivation are hypothesized to influence the decision to pursue the professional accounting education and an international accreditation, namely the Chartered Accountant (CA) (Bryne et al. 2012). In this study, motivation has a positive and significant influence on students' intention to take the CA certification. The conceptual framework of this study is presented as follows.

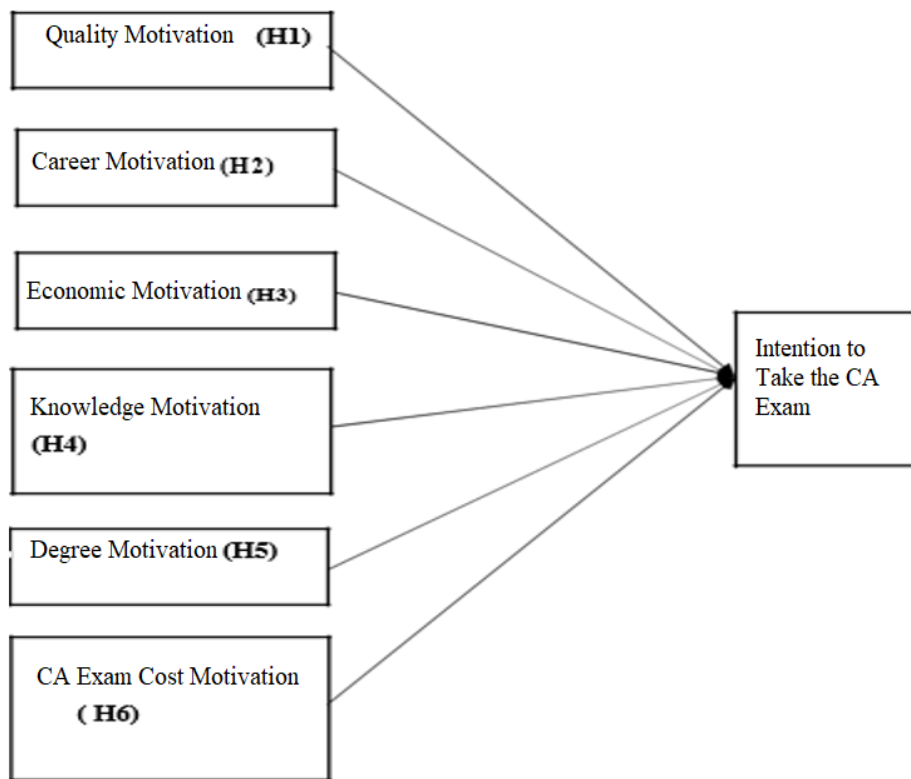


Figure 1. Research Conceptual Framework

**Research Methodology**

This research is classified as an associative quantitative research that discusses the relationship between motivation and intention. The study was conducted in Denpasar City, with a population of accounting students from Udayana University, Mahasaraswati University, and Warmadewa University. 230 respondents were selected using the purposive sampling method. The respondents must be active students in the 6th - 8th semester in the academic year of 2020, and have prior knowledge or information about CA certification. The data were collected through questionnaires, while the data analysis technique is the multiple regression analysis using the SPSS for windows.

The intention construct in this study adapted and modified the indicators from the research conducted by Sapitri and Yaya (2015). Quality motivation, economic motivation and career motivation was measured using the indicators from Widyanto and Fitriana (2016), while indicators of knowledge motivation and exam cost motivation are from the research by Aginsyah (2018) and degree motivation from the research by Sapitri and Yaya (2015).

**Results and Discussion**

**Validity and Reliability Test**

In the instrument validity test, all of the correlation coefficients are greater than 0.03 at a significance level of 0.05. This means that the instruments in this research are valid. In the reliability test, all the Cronbach’s Alpha values are greater than 0.70. Thus, all the instruments are deemed as reliable.

**Classical Assumption Test**

The data are free from any classical assumption deviation. The asymp sig (2-tailed) coefficient value which is greater than the significant value of 0.05, indicates that the data fulfill the normality criteria. There is no indication of multicolliniarity, shown by a VIF value less than 10. The data has also passed the heteroscedasticity test in which all the variance of the residuals of one observation to another have values above 0.05.

**Multiple Linear Regression Analysis**

This research used the multiple linear regression analysis to determine the influence of quality motivation (X1), career motivation (X2), economic motivation (X3), knowledge motivation (X4), degree motivation (X5) and exam fee motivation (X6) on the intention to take the CA exam (Y).

Table 1. Recapitulation of the Multiple Linear Regression Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	$\beta$	Std. Error	Beta		
(Constant)	0,506	0,138		3,660	0,000
X1	0,122	0,032	0,147	3,795	0,000
X2	0,339	0,044	0,357	7,767	0,000
X3	0,085	0,039	0,099	2,167	0,031
X4	0,070	0,031	0,120	2,288	0,023
X5	0,188	0,046	0,232	4,066	0,000
X6	0,077	0,032	0,118	2,404	0,017
R <sup>2</sup>			0,68		
Sig.F			0,00		

Source: Computed Data, 2020

Based on the information in Table 1. the following regression equation is formulated.

$$\hat{Y} = 0,506 + 0,122.X_1 + 0,339 X_2 + 0,085.X_3 + 0,070.X_4 + 0,188.X_5 + 0,077X_6$$

Based on the regression equation, it can be explained that:

- 1) The positive constant value of 0.0506 indicates that without quality motivation, career motivation, economic motivation, degree motivation and cost motivation, undergraduate students would still be interested to take the CA exam.
- 2) Quality motivation's (X1) regression coefficient value is 0.122. This indicates that the students' intention to take the CA exam will be increased by 12.2 percent if they have quality motivations.
- 3) Career motivation's (X2) regression coefficient value is 0.339. This shows that intention to take the CA exam will be increased by 33.9 percent if a person has career motivations.
- 4) The economic motivation's (X3) regression coefficient is 0.085. This means that the intention to take the CA exam will be increased by 8.5 percent if a person has economic motivations.
- 5) The regression coefficient of knowledge motivation (X4) is 0.070. This means that the intention to take the CA exam will be increased by 7 percent if a person has knowledge motivations.
- 6) The regression coefficient of degree motivation (X5) is 0.188. This means that the intention to take the CA exam will be increased by 18.8 percent if a person has degree motivations.
- 7) The regression coefficient of exam fee motivation (X6) is 0.077. This shows that the intention to take the CA exam will be increased by 7.7 percent if a person has exam fee motivations.

#### **The Coefficient of Determination ( $R^2$ ) Test**

The coefficient of determination (R-square) value in this study is 0.68. This means that 68 percent of the variance in the intention to take the CA exam is explained by quality motivation, career motivation, economic motivation, knowledge motivation, degree motivation and exam fee motivation. Meanwhile, the remaining 32 percent is explained by other variables not included in the regression model.

#### **Goodness of Fit Test (F Test)**

The result of the model's goodness of fit test shows that the p-value (sig. F) is 0.000 which is less than the  $\alpha$  value = 0.05. This indicates that the multiple regression equation model (Y) is fit and able to predict the intention of students to take the CA exam.

#### **Hypothesis Test (t-test)**

The t-statistic test was conducted to examine the individual (partial) influence of the independent variable on the dependent variable. The t-statistics test is done by comparing the results of the probability value (p-value) of each variable with  $\alpha = 0.05$ . The results are interpreted as follows.

- 1) H1: The influence of quality motivation on the intention to take the CA exam

The p-value = 0,000 is smaller than  $\alpha = 0.05$ , therefore H1 is accepted. This means that quality motivation has a positive and significant influence on the intention to take the CA exam. The higher the quality motivation, the greater the intention to take the CA exam. This result is closely related to the need and satisfaction theory developed by McClelland (Robbins and Judge, 2008). Quality motivation is related to people's need for achievement which drives them to excel and strive for better quality and success. This result is in line with research conducted by Jayakusuma (2016) which stated that quality motivation is one of the reasons



that motivate accounting lecturers in Lampung to pursue the CA certification. Similar findings were also shown by Ayu et al. (2013) and (Sapitri and Yaya, 2015).

2) Test of Hypothesis 2 (H<sub>2</sub>)

The p-value of this hypothesis = 0,000, which is smaller than  $\alpha = 0.05$ . Therefore, H<sub>2</sub> is accepted. This means that career motivation has a positive and significant influence on the intention to take the CA exam. By having a CA certification, most believe that it will be easier to find a job, open up job opportunities, and facilitate promotions. This result is closely related to the need and satisfaction theory developed by McClelland (Robbins and Judge, 2008). Career motivation is related to the theory of the need for power, in which one of the objectives is to have a good career or achieve a good leadership position. This result is supported by Ayu et al. (2013) and Novitasari (2017) who found that career motivation has a significant and positive influence on the intention of accounting students to take the CA certification.

3) Test of Hypothesis 3 (H<sub>3</sub>)

The p-value of this hypothesis is 0.031 which is smaller than  $\alpha = 0.05$ . Thus, H<sub>3</sub> is accepted. This means that economic motivation has a significant and positive influence on the intention to take the CA exam. This shows that the economic status is one of the aspects motivating students to take the CA exam. People desire to have a high-paying job and a job that suits their educational background. This result is in line with the research conducted by Ayu et al. (2013), Widyanto and Fitriana (2016) and Kusumastuti (2013) which stated that economic motivation has a significant and positive influence on the intention to take the CA exam.

4) Test of Hypothesis 4 (H<sub>4</sub>)

The p-value of this hypothesis is 0.023 which is smaller than  $\alpha = 0.05$ . Thus, H<sub>4</sub> is accepted. This means that knowledge motivation has a significant and positive influence on the intention to take the CA exam. The more knowledge or information students know about CA, the greater their intention to take the CA exam. This result conforms to the results shown by Novitasari (2017) and Pradipta (2012) which proved that knowledge has a significant and positive influence on the intention of accounting students to take the CA certification. This result is closely related to the need and satisfaction theory developed by McClelland (Robbins and Judge, 2008), in which knowledge motivation is related to people's desire to receive feedback regarding their work results and their desire to be entrusted with problem solving responsibilities.

5) Test of Hypothesis 5 (H<sub>5</sub>)

The p-value of this hypothesis is 0,000 which is smaller than  $\alpha = 0.05$ . Thus, H<sub>5</sub> is accepted. This means that the degree motivation has a significant and positive influence on the intention to take the CA exam. The degree or the title itself is the main motivation to increase student's intention to take the CA exam. This result is supported by Meitiyah (2014) who showed that one of the reasons undergraduate students take the CA exam is to obtain a professional degree. Similarly, Chevallier et al. (2012) and Agustina and Yuli (2016) revealed that degree motivation has a significant and positive influence on the student's intention to take the CA exam.

6) Test of Hypothesis 6 (H<sub>6</sub>)

The p-value of this hypothesis is 0.017 which is smaller than  $\alpha = 0.05$ . Thus, H<sub>6</sub> is accepted.

This means that the exam fee motivation has a significant and positive influence on the intention to take the CA exam. The future benefit is expected to be greater than the immediate cost incurred. This result is supported by Aginsyah (2018) and Rahayu and Rusmawan (2010) who revealed that cost has a positive and significant influence on the student's intention to obtain the CA certification.

### **Conclusion**

This study concludes that quality motivation, career motivation, economic motivation, knowledge motivation, degree motivation and exam fee motivation have a positive and significant influence on the intention of students in Denpasar City to take the chartered accountant (CA) certification exam. This research supports McClelland's theory of needs and satisfaction. The greater the quality motivation, career motivation, economic motivation, knowledge motivation, degree motivation and exam fee motivation, the greater the intention of students to take the CA exam. It was also found that quality motivation has the highest value, therefore IAI may attempt to increase the quality motivation of students by increasing the quality of textbooks, as well as to increase the quality of CA graduates. The indicators of exam fee obtained the lowest average value. This shows that IAI needs to disclose more information about the exam fees.

The limitation of this study is that the scope of the research is only limited to Denpasar City, therefore the results cannot be used for generalization purpose in other regions. This research was only conducted over a certain period of time, while the environment is dynamic. Future researchers can conduct the study in different regions, over a different time period, and with different population and sample.

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