

# THE EFFECTS OF QUALITY, ECONOMIC, SOCIAL, AND CAREER MOTIVATION ON PUBLIC ACCOUNTANTS' INTEREST IN TAKING THE CPA EXAM

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## ABSTRACT

*This study intends to examine how public accountants' interest in pursuing CPA certification is influenced by their motivational factors, including quality motivation, economic motivation, social motivation, and career motivation. There are 71 public accountants who responded to this study by purposeful sampling. The application SmartPLS was used to test the hypothesis. According to the study, quality motivation and career motivation did not have a significant influence on the public accountant's interest in obtaining CPA certification, while economic motivations and social motivation had a significant impact on public accountants' interest in getting CPA.*

**Keywords:** *quality motivation, economic motivation, social motivation, career motivation, CPA*

## 1. INTRODUCTION

Periodically, accounting emerges as a highly sought-after field of study among a substantial number of individuals. The rationale behind the increasing popularity of the accounting major can be attributed to the abundance of career opportunities within this field, coupled with the rise of several entrepreneurial ventures. Moreover, in light of the Covid-19 pandemic, which has resulted in an increasing number of employment opportunities, individuals pursuing a major in accounting are experiencing enhanced prospects in securing employment. Conversely, the requisite proficiencies for accounting graduates are progressively growing in importance as societal and economic dynamics continue to alter. Therefore, it is imperative to demonstrate proficiency as a professional accountant by acquiring relevant certifications.

In practical application, the certification process for accountants encompasses various categories, including but not limited to the Certified Internal Auditor (CIA), Certified Management Accountant (CMA), and Certified Public Accountant (CPA). Accounting graduates can enhance their professional status as internal auditors by acquiring the Certified Internal Auditor (CIA) certification. This certification requires individuals to participate in online examination activities organized in Florida. It is worth noting that in Indonesia, there are also institutions that offer a similar certification known as the Foundation for Education Internal Audit, but its validity is limited to use within the country. By obtaining the CMA certification, accounting graduates have the opportunity to pursue a career as a management accountant within a firm. It is worth noting that this certification is conferred by the Institute for Certified Management Accountant Australia. In order to acquire the Certified Public Accountant (CPA) credential, accounting graduates are required to successfully complete a series of examinations administered by the International Association of Professional Accountants (IAPI). The subjects that will be assessed include Audit, Insurance, and Ethics of Professions at a middle to advanced level of competence. Additionally, the subjects of Advanced Financial Accounting and Reporting, Management Accounting, Financial and

Information Technology Management, Business Strategy and Advanced Taxation, and Risk Management, Governance, and Internal Control will also be covered.[1]

By obtaining certifications such as the Certified Public Accountant (CPA) designation, accounting graduates who prefer not to be employed by a corporation have the opportunity to establish their own accounting practice, potentially benefiting individuals who are currently unemployed. The broad spectrum of employment opportunities is a characteristic shared by the occupation of public accountant. By acquiring CPA certification, public accountants might enhance their competitive advantage compared to their counterparts who lack this certification.

**Table 1 Indonesian Public Accountants: Number**  
**Source : Institute Public Accountants Indonesia**

Keterangan	Januari 2020	Januari 2021	Januari 2022
Jumlah akuntan Publik (AP) Aktif	1422	1450	1461
Jumlah anggota IAPI	4226	4639	6393
Pemegang CPA	2311	2157	2262
Jumlah AP dibanding Jumlah Anggota IAPI	34%	31%	23%
Jumlah CPA dibanding jumlah anggota IAPI	55%	46%	35%
Jumlah penambahan anggota IAPI		413	1.754
Jumlah penambahan anggota AP		28	11
Selisih penambahan anggota AP dibanding selisih anggota IAPI		6,78%	0,63%

Currently, the demand for public accountants remains high within the field of strategic decision-making (SDM). The data presented in the aforementioned table indicates a gradual decrease in the growth rate of public accountants in Indonesia. From an analysis of the data, it is evident that the projected increase in the number of public accountants from 2020 to 2021 is a mere 28 individuals. Similarly, the subsequent year, 2021 to 2022, is expected to witness a marginal rise of only 11 extra public accountants. This observation indicates that a significant number of accounting graduates exhibit a lack of enthusiasm in pursuing a career as public accountants. This phenomenon is further exemplified by the inclusion of IAPI members, of which only 6.78% constitute public accountants among the 413 new members of IAPI in the period of 2020-2021. Similarly, in the subsequent period of 2021-2022, there was an increase of public accountant members by 0.63% among the additional 1754 IAPI members. [2]

The role of a public accountant involves supervision in order to pursue a career as a professional public accountant, it is important to possess evidence of the requisite expertise acknowledged by the International Association of Public Accountants (IAPI), commonly referred to as the Certified Public Accountant (CPA) credential. By obtaining the certification, public accountants can expand their employment prospects and enhance their professional reputation by showcasing their acquired skills. As societal advancements continue, the significance of certification naturally increases. The aforementioned phenomenon can be attributed to the escalating societal requirements and the expanding influx of international laborers permitted to join the nation of Indonesia. Based on information obtained from a reputable online source ([www.databooks.katadata.co.id](http://www.databooks.katadata.co.id)), it has been reported that there has been an increase in the number of foreign workers in Indonesia by around 8,300 individuals. In order to achieve a competitive advantage over TKA, it is evident that certification can serve as a strategic tool to enhance the proficiency of aspiring domestic public accountants. Furthermore, the process of certification serves to enhance the development of knowledge and abilities. This is particularly evident in the case of the CPA certification exam, which is designed by auditors who are practitioners in the field, affiliated

with IAPI. One illustration of a professional role within the field of public accounting is that of an auditor.

The role of an auditor involves the examination of financial statements, which are utilized by various stakeholders such as investors, creditors, management, and government entities, to inform decision-making processes. Subsequently, the auditor will generate a statement that engenders trust among all users of the financial report, constituting an expression of their professional judgment. Based on the findings of the International Association of Professional Accountants (IAPI), there has been a notable increase in the enrollment of students pursuing accounting studies throughout the past two decades (IAPI, 2021). However, despite the increase in the number of students pursuing accounting, there remains a limited level of enthusiasm among them in pursuing a career as auditors. The data indicates that a significant proportion of accounting students do not perceive the role of an auditor as appealing. The need for auditing services in Indonesia has been steadily rising in tandem with the emergence of new enterprises.

Motivation is a psychological factor that has the potential to exert impact on an individual's pursuit of a specific objective. According to Hasibuan, as cited in Sutrisno (2017) [3], motivation is described as a catalyst for desire and a driver of an individual's work ethic, as each motivation is associated with a distinct objective to be attained. Having a strong motivation can facilitate the prospective auditor in navigating the various challenges encountered during the Certified Public Accountant (CPA) examination. The acquisition of CPA certification confers upon the candidate auditor a perception of reliability in terms of their abilities, as it is duly acknowledged by the IAPI as an indication of their competence. Motivation can originate from intrinsic sources, such as personal aspirations for career advancement or the desire to enhance individual economic well-being. Additionally, extrinsic factors, such as recognition in the professional realm, can also serve as sources of motivation. Motivation can serve as a catalyst for students to pursue CPA certification subsequent to the completion of their academic endeavors, enabling them to establish themselves as reputable auditors. This study examines various dimensions of motivation, including motivation of quality, social motivation, economic motivation, and professional motivation.

This research aims to investigate if motivation is a suitable factor for enhancing individuals' interest in pursuing certification as a certified public accountant. In order to mitigate the equilibrium between the influx of new companies and the quantity of incumbent public accountants, it is imperative to undertake certain measures. This phenomenon can be attributed to the high demand for auditing services among numerous enterprises in Indonesia, which surpasses the corresponding growth rate of auditors available in the market. Moreover, the existence of the Covid-19 pandemic is disrupting the operational oversight of the organization. According to the Health Minister, Budi Gunadi Sadikin, auditors assume a crucial function in the management of risks associated with the Covid-19 epidemic. Based on the data provided by the EIB, it is seen that as of December 2022, a total of 825 issuers were registered. Additionally, it is worth noting that there are several firms, such as manufacturing entities, operating in Indonesia that are not registered with the EBI. These unregistered companies amount to around 29,000 and also necessitate audit services. The website [www.bps.go.id](http://www.bps.go.id) is a valuable online resource. The number of public accountants does not correspond to the estimated duration of their existence, which is around 2,200 years (Refer to Table 1). The necessity for an increased number of public accountants accompanies economic expansion, as this profession has a crucial position in the preparation and analysis of a company's financial statements. Insufficient availability of public accountants in

Indonesia poses a challenge to auditors in fulfilling their duty to conduct audits on a company's financial statements.

Given the foregoing contextual information, it is feasible to articulate the study inquiry as follows:

- 1) Does the motivation of quality have a positive and significant influence on the interest in obtaining the certification of a public accountant
- 2) Whether economic motivation has a positive and significant influence on the interest in obtaining public accountant certification
- 3) Whether social motivation has a positive and significant influence on the interest in taking public accountant certification
- 4) Whether career motivation has a positive and significant influence on interest in obtaining public accountant certification

### **Hierarchy of Needs Theory**

The concept of motivation is attributed to Abraham Maslow, an American psychologist and philosopher. During the Psychological Review event titled "A Theory of Human Motivation," the aforementioned concept was introduced. According to the notion of the hierarchy of needs, it is posited that all individuals possess both mental and biological needs and seek corresponding satisfactions. These demands are sometimes denoted as primary, secondary, and tertiary. Whether one likes it or not, every individual have inherent desires that require fulfillment. These criteria are presented in the form of essential elements. In order to achieve a range of tasks or engage in activities that contribute to meeting these objectives, individuals commonly employ these needs as sources of motivation. These needs can be classified into five discrete categories: psychological requirements, safety requirements, social requirements, self-esteem requirements, and self-actualization requirements. Psychological needs refer to the essential human prerequisites for clothes, sustenance, and housing. Primarily, it is imperative to fulfil this longing.

Psychological as well as physical safety needs can be observed. Physical security can be understood as the perception of safeguarding against occupational hazards, often through insurance coverage. On the other hand, psychological security refers to the experience of deriving reassurance from past benefits, which afterwards contribute to a sense of tranquilly. In accordance with the psychological imperative, it is imperative that this need be satisfied. Social needs encompass the inherent human inclination for interpersonal engagement and establishment of meaningful connections. Just as the desire for companionship or enhanced interpersonal relationships arises, this particular need emerges as a consequence of one's emotional state. Not all individuals possess the capacity to endure in isolation; rather, they necessitate the presence and engagement of others. The desire for self-esteem encompasses two distinct parts. One of the primary motivations is the aspiration for physical and mental prowess, vitality, autonomy, and the ability to influence others. Additionally, it addresses the innate desire for authority, achievement, and personal satisfaction. Another important aspect is the desire for a positive reputation, high social status, achievements, recognition from others, attention, and commendation. In addition to the aspiration for achievement, there exists a correlation between this desire and the incentive for success. The presence of a motivational component that facilitates the demonstration of personal achievements for the purpose of receiving acknowledgment from others is essential for meeting these expectations. This is because, in order to enhance one's self-esteem, individuals require the validation and admiration of their peers. Finally, the concept of self-actualization pertains to the desire for individual development and the attainment of personal satisfaction. There exists a significant

range of variation in the self-actualization needs of individuals. The objective of this criterion is to translate an individual's innate capabilities into measurable and tangible results. (*Motivation and Personality*, 1987) accessed through [4]

### **McClelland's Theory**

McClelland's theory, alternatively referred to as the theory of impulse, motivation, and need, is a prominent framework in academic literature. This theoretical framework elucidates three distinct hypotheses that have the potential to enhance an individual's motivation. According to Robbins and Judge (2015, p. 131) [5], Primarily, the aspiration for achievement. Individuals that possess a high level of motivation will exhibit a profound inclination to comprehend and achieve their objectives. The second essential requirement pertains to the acquisition of power. According to the previous theory, the necessity for this phenomenon is intricately linked to the requirement for this in order to attain a state of preeminence. The author claims that motivation to fulfill a certain demand is mostly influenced by authority. There is a presence of a need for affiliation. This requirement is often perceived as necessitating interpersonal interactions, whether in personal or professional contexts. Individuals who derive satisfaction from a demanding work environment and derive pleasure from interpersonal interactions are likely to possess a strong inclination to establish intimate connections with others, hence mitigating the perception of being a potential adversary by prospective employers.

### **Interest in taking CPA**

The Indonesian Institute of Public Accountants (IAPI) provides the Certified Public Accountant (CPA) program, a professional development course designed for accountants. Further information about this program may be found on their official website at [www.ppa-feui.com](http://www.ppa-feui.com). The Certified Public Accountant (CPA) credential is specifically designed for individuals seeking to enhance their proficiency and obtain authorization to practice as public accountants. Individuals who successfully complete the Certified Public Accountant (CPA) program have the opportunity to pursue careers as auditors of financial reports or public accountants. In accordance with Law Number 5, Paragraph 1 of 2011, anyone seeking to get a practicing permit as public accountants in Indonesia are required to hold a valid certification indicating successful completion of the current public accountant (CPA) professional examination. According to the government, it is now a requirement for public accountants in Indonesia to hold a Certified Public Accountant (CPA) certification. According to Decroly, interest can be understood as an expression of an unmet convergence. The desire to fulfill an impulse leads to the emergence of this necessity. Individuals who express a desire to obtain certification as a public accountant will have the opportunity to adhere to globally acknowledged criteria and enhance their professional reputation. The Certified Public Accountant (CPA) certification serves as a testament to an individual's professional competence and verifies their capacity to function as a dependable accountant.

### **Quality Motivation**

According to Puritan (2013), as cited in Berlinasari and Erawati (2017) [6], quality motivation refers to an individual's intrinsic drive to enhance their own qualities and abilities in order to effectively and accurately complete activities. Motivation for quality improvement is the intrinsic drive experienced by individuals to enhance their competence within a certain domain that has already been established (Sarjono, 2011), as cited in (Rahayu et al., 2021) [7].

### Economic Motivation

Economic motivation refers to the internal drive experienced by individuals to improve their capacity to attain desired financial gains. (Ulfah, Jaharadak, and Khatibi, 2019) [8]. According to Apriyani (2013), as cited in Berlinasari and Erawati (2017) [6], economic motivation refers to the inherent drive within an individual to pursue well-being by engaging in economic activities.

### Social Motivation

Social motivation emerges from an individual's inherent need for engagement with their social surroundings, facilitated by interactive endeavors. Social motivation refers to an individual's internal drive to engage in actions that hold social significance, while concurrently seeking acknowledgment or admiration from the social context in which they are situated. (Permana & Suartana, 2018) [9]. Vesperalis and RM (2017) [10] suggest that social motivation refers to an individual's inclination to engage in activities with the intention of attaining social worth and garnering attention within their immediate social context.

### Career Motivation

A career can be defined as a collection of behaviors and attitudes exhibited by an individual in relation to their experiences and activities throughout a specific timeframe. The website [www.jojonomic.com](http://www.jojonomic.com) [11] is a platform that provides various services. Throughout one's professional trajectory, individuals may encounter several situations that contribute to the fulfillment of their career aspirations. According to Elza (2021) [12]. Occasionally, individuals aspire to pursue a more promising professional trajectory due to specific motivations. Consequently, the presence of a driving force towards a desired professional path, sometimes referred to as career motivation, becomes imperative. Career motivation refers to an internal drive that individuals possess in order to attain certain objectives within their chosen profession. This drive is fueled by the desire to enhance one's career, advance to higher positions, or achieve desired professional goals. According to Kurniawan (2014), as mentioned in Giantara and Ramantha (2019) [13], career motivation refers to the driving force that compels individuals to enhance their skills and strive for higher positions or professional advancements. Career motivation, as described by Meitiyah (2014) and mentioned in Fitri et al. (2022) [14], pertains to an individual's level of professionalism in a specific field of study. This level of professionalism is determined by the individual's work experience and its impact on the organization's goals and objectives.

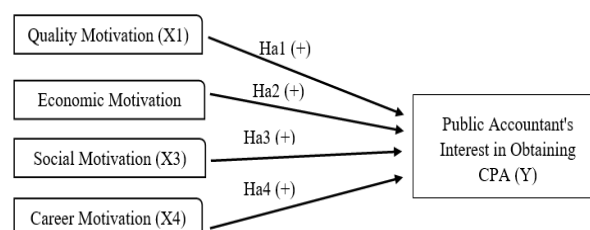


Figure 1. Research Model

Quality motivation is an intrinsic drive that compels an individual to acquire and enhance their own quality of being with the ultimate goal of achieving a satisfactory outcome in their work. According to David McClelland's theory, the need for achievement can motivate an individual. The satisfaction attained through the possession of good individual qualities has the potential to influence the development of high-quality human resources that align with

one's personal aspirations. Among the numerous means by which an individual can attain self-quality is the attainment of professional certification for accountants.

The qualification of Certified Public Accountant (CPA) holds considerable influence over public accountants, as it affords them the opportunity to further their education and acquire essential skills requisite for establishing themselves as proficient practitioners within the accounting domain. Motivation is currently recognized as a critical component due to the assumption that it might serve as an incentive for individuals to undertake the certification exam. According to Ulfah et al. (2019) [8] and Azhar and Saraswati (2015) [15], the attainment of a CPA certification is significantly influenced by the presence of high-quality motivation.

Ha1: Quality motivation has a positive and significant influence on the public accountant's interest in obtaining CPA certification.

According to the theory of Abraham Maslow [25], each person has fundamentally three physiological needs: primary (fertility, shelter, sustenance), secondary, and tertiary. In order to address these requirements, sufficient financial assistance is required. Hence, it is not unusual for numerous individuals to endeavor to improve their capabilities with the intention of acquiring a monetary incentive that aligns with their aspirations. Financial incentives represent a method by which organizational management regulates employee conduct in alignment with the designated goals of the company. Indeed, it is [www.talenta.co](http://www.talenta.co). Financial incentives, including salaries, benefits, stock options, and similar things, are necessary to motivate an individual to increase his capacity to produce quality work. An organization hopes that an individual's effort will result in a compensation increase or bonus as a reward, contingent on the individual's level of job satisfaction.

By obtaining the Certified Public Accountant (CPA) credential, public accountants can enhance their professional standing and get access to more prestigious career opportunities. The aforementioned phenomenon can be attributed to the competencies and qualifications acknowledged and acquired by these professionals in the field of public accounting, enabling them to secure lucrative employment opportunities and attain desirable levels of pay. The possession of CPA certification provides a means for a corporation to acknowledge an individual's competencies, supported by empirical proof. With the acquisition of professional skill, the corresponding level of responsibility will likewise increase significantly. To align the abilities provided with the objectives of the organization, it is imperative to offer incentives, such as increased financial rewards, as a means of motivation. The importance of a strong motivational component in obtaining a CPA certification has been highlighted in studies conducted by Abidin and Erwanto (2015) [16], Rachma (2016) [17], and Berlianasari and Erawati (2017) [6].

Ha2: Economic motivation has a positive and significant influence on the public accountant's interest in obtaining CPA certification.

Social motivation refers to an intrinsic drive that compels an individual to participate in actions that seek to acquire social value, i.e., acknowledgement or appreciation from the surrounding environment, as of [26]. The attainment of a title may inspire an individual with a sense of self-esteem as a result of the admiration of others. Every human being, according to the theory of the hierarchy of needs, requires both internal and external appreciation. Internal appreciation includes honor, autonomy, and accomplishment. External appreciation includes prestige, recognition, and attention. This results in an individual's inclination to attain

external validation for their capabilities via the attainment of certification. (Rahayu, A. A., Erawati, T., & Primastiwi, A, 2021) [7].

It is imperative for each individual to possess a motivation to attain acknowledgment from people around them for the various accomplishments they have acquired. The social environment has the capacity to elicit feelings of pleasure and appreciation. The attainment of a Certified Public Accountant (CPA) qualification is associated with increased recognition and value within one's immediate context. The acquisition of this certification has the potential to engender a sense of elevated self-worth relative to individuals who have not pursued said qualification. Naturally, this engenders a sense of superiority in individuals who have achieved a certain accomplishment in comparison to those who have not. According to Rahayu, Erawati, and Primastiwi (2021) [7], According to the findings of Blazer (2019) [18] and Ulfah, Jaharadak, and Khatibi (2019) [8], it has been established that there exists a noteworthy correlation between social motivation and the attainment of CPA certification.

Ha3: Social motivation has a positive and significant influence on the public accountant's interest in obtaining CPA certification.

Career motivation is the state in which an individual endeavors to advance toward his objective and establish a connection with his surroundings. It is asserted, in accordance with McClelland's theory, that every person has a need for power. A successful career that ensures one's future is essential for the development of strength as an individual. Students who decide to pursue a profession as public accountants value future profitability, job security, and job satisfaction, according to Zyl and Villiers (2011), as cited in Gunawan, Nisa, and Afrina (2021) [27]. An individual will develop professionalism and experience a gratifying career life when they are motivated to progress in their chosen field.

Career motivation refers to an individual's aspiration to enhance their abilities and knowledge with the aim of advancing their professional trajectory. According to Ilmiha, Jalila, and Syafrizal Syafrizal (2017) [19], there exists a positive correlation between an individual's level of education and their job advancement. Specifically, the authors argue that those with higher quality education are more likely to attain higher positions and positions of greater responsibility. The attainment of a CPA certification expands and diversifies the job opportunities available to individuals in the field of public accounting. The ability of a public accountant to hold a position of sufficient seniority is contingent upon the possession of a certification that attests to their professional competence. The website [www.id.quora.com](https://www.id.quora.com) is a platform where users can ask and answer questions on The findings of several studies conducted by Rachma (2016) [17], Ulfah, Jaharadak, and Khatibi (2019) [8], and Azhar and Saraswati (2015) [15] indicate that there is a noteworthy correlation between career motivation and the achievement of CPA certification.

Ha4 : Career motivation has a positive and significant influence on the public accountant's interest in obtaining CPA certification.

## **2. RESEARCH METHOD**

This study falls within the wider domain of quantitative research approaches, with a particular emphasis on the application of primary data in the form of a questionnaire. With respect to the criteria utilized in this study, the inclusion criteria specify that auditors must have a minimum of one year of professional experience and be located in the regions of D.I.Yogyakarta, DKI Jakarta, and Central Java. This research took 3 regions (D.I.Yogyakarta, DKI Jakarta, and Central Java) as research material because of the research



to be simple to do and controlled. In addition, these 3 regions are areas that include many of its Public Accountants so assist researchers get more accurate evidence. The research data underwent analysis utilizing Smart PLS version 4.0 software to assess convergent validity, discriminant validity, and reliability. A selection of 71 public accountants was made according to the provided criteria.

Variabel Penelitian	Indikator	Kode	Skala	Sumber
Sertifikasi CPA (Y)	Adanya ketertarikan dalam memperoleh gelar CPA	Y1.1	Interval	Ulfah, Jaharadk, dan Khatibi (2019)
	Adanya keinginan menjadi lebih maju dari yang lain	Y1.2		
	Memiliki skill akuntansi yang sangat baik	Y1.3		
	Adanya keinginan meraih gelar Pendidikan yang tinggi	Y1.4		
	Adanya keinginan mendapat pengakuan lebih dari orang lain	Y1.5		
	Adanya keinginan mempunyai banyak pengalaman di area akuntansi	Y1.6		
	Adanya keinginan untuk mengembangkan skill akuntansi	Y1.7		
	Merupakan sosok orang yang gigih	Y1.8		
	Adanya keinginan mendapatkan uang lebih banyak melalui kepemilikan CPA	Y1.9		
	Adanya asumsi bahwa akan lebih baik jika memiliki CPA	Y1.10		

Figure 2. Operational Variables in This Study

Variabel Penelitian	Indikator	Kode	Skala	Sumber
Motivasi Kualitas (X1)	Adanya keinginan mendapat pengetahuan terkait isu-isu kebijakan serta peraturan akuntansi terkini	X1.1	Interval	Ulfah, Jaharadk, dan Khatibi (2019)
	Adanya keinginan mengambil sertifikasi CPA untuk meningkatkan pengetahuan tentang perpajakan dan untuk mempengaruhi keputusan keuangan serta manajerial	X1.2		
	Adanya keinginan mengembangkan pengetahuan organisasional dan lingkungan bisnis	X1.3		
	Adanya keinginan mengembangkan kemampuan analitis, decision making, serta program solving	X1.4		
	Adanya keinginan meningkatkan keahlian terkait penerapan pengetahuan akuntansi untuk menyelesaikan masalah di kehidupan sehari-hari	X1.5		
	Adanya keinginan meningkatkan kemampuan interpersonal, seperti kemampuan bekerja sama dalam kelompok	X1.6		
	Adanya keinginan meningkatkan pengetahuan saya dalam bidang keuangan	X1.7		
	Adanya keinginan meningkatkan kemampuan dalam berkomunikasi baik verbal maupun tertulis	X1.8		
	Adanya keinginan meningkatkan pengetahuan dalam akuntansi manajemen seperti penganggaran, penilaian kerja, dsb.	X1.9		
	Adanya keinginan meningkatkan keahlian dalam praktek audit	X1.10		

Figure 3. Operational Variables in This Study

Variabel Penelitian	Indikator	Kode	Skala	Sumber
Motivasi Ekonomi (X2)	Adanya keinginan memperoleh pekerjaan dengan gaji jangka panjang dan besar	X2.1	Interval	Ulfah, Jaharada k, dan Khatibi (2019)
	Adanya keinginan mendapatkan gelar CPA untuk memperoleh pekerjaan dengan fasilitas yang memadai seperti mobil, rumah dinas	X2.2		
	Adanya keinginan memperoleh pekerjaan yang memberikan tunjangan keluarga (seperti asuransi)	X2.3		
	Adanya keinginan memperoleh pekerjaan yang menyediakan gaji tambahan (selain gaji utama)	X2.4		
	Adanya keinginan mendapatkan pekerjaan yang memberikan kenaikan gaji setiap periode tertentu	X2.5		
	Adanya keinginan mendapatkan pekerjaan yang memberikan gaji awal yang tinggi	X2.6		
	Adanya keinginan mendapatkan pekerjaan yang memberikan fasilitas stock option	X2.7		
	Adanya keinginan mendapatkan pekerjaan yang mempunyai kebijakan yang jelas terkait pemberian tunjangan lembur	X2.8		
	Adanya keinginan mendapatkan pekerjaan yang menyediakan program dana pensiun	X2.9		
	Adanya keinginan mendapatkan pekerjaan yang memberikan bonus akhir tahun yang besar	X2.10		

Figure 4. Operational Variables in This Study

Variabel Penelitian	Indikator	Kode	Skala	Sumber
Motivasi Sosial (X3)	Adanya keinginan menjadi lebih unggul dari orang lain	X3.1	Interval	Ulfah, Jaharada k, dan Khatibi (2019)
	Adanya keinginan meraih penghargaan	X3.2		
	Memiliki ketertarikan terhadap hal-hal yang menantang	X3.3		
	Adanya pendapat bahwa motivasi bukan hanya untuk kekuasaan dan uang	X3.4		
	Adanya keinginan bergaul dengan orang lain	X3.5		
	Adanya keinginan mendapat lebih banyak sahabat	X3.6		
	Memiliki ketertarikan terhadap kegiatan bekerja dengan orang lain	X3.7		
	Adanya keinginan memiliki pengaruh kepada orang lain	X3.8		
	Memiliki ketertarikan terhadap situasi yang kompetitif dan mempunyai status sosial	X3.9		
	Adanya keinginan mendapatkan kehormatan	X3.10		

Figure 5. Operational Variables in This Study

Variabel Penelitian	Indikator	Kode	Skala	Sumber
Motivasi Karir (X5)	Adanya keinginan meningkatkan kesempatan untuk mendapatkan promosi jabatan	X4.1	Interval	Ulfah, Jaharada k, dan Khatibi (2019)
	Adanya keinginan mendapatkan pekerjaan yang sesuai dengan latar belakang pendidikan	X4.2		
	Adanya keinginan bisa menyelesaikan beban pekerjaan yang diberikan dengan baik	X4.3		
	Adanya keinginan mendapatkan pengakuan profesional dari atasan, rekan, dan bawahan di lingkungan pekerjaan	X4.4		
	Adanya keinginan meningkatkan kemampuan berprestasi dalam pekerjaan	X4.5		
	Adanya keinginan meningkatkan rasa profesionalisme dan rasa kebanggaan terhadap profesi akuntan publik	X4.6		
	Adanya keinginan meningkatkan rasa tanggung jawab pekerjaan dalam kaitannya dengan klien, rekan satu profesi, dan masyarakat secara keseluruhan	X4.7		
	Adanya keinginan memperluas akses dan jaringan dengan dunia kerja	X4.8		
	Adanya keinginan mendapatkan pengetahuan berkaitan dengan isu-isu dunia kerja di profesi akuntan publik terkini	X4.9		
	Adanya keinginan mendapatkan pengetahuan terkait peran dan tanggung jawab yang akan dimiliki ketika berada di tengah tengah masyarakat.	X4.10		

Figure 6. Operational Variables in This Study

The questionnaires that have been distributed have 10 indicators each for quality motivation, economic motivations, social motivations, career motivation, and CPA. The present survey used an interval scale ranging from 1 to 5, wherein 1 represents a state of strong disagreement, 2 signifies disagreement, 3 denotes neutrality, 4 indicates agreement, and 5 signifies strong agreement.

### 3. RESULTS AND DISCUSSIONS

Convergence validity tests are employed to ascertain the validity of the relationship between an indicator and its underlying latent variable. The examination can be conducted by examining the factor loading coefficient. Validity of indicators can be established by confirming that the values of outer loadings above the threshold of 0.70. In a study, indicator's outer loading values within the range of 0.5-0.6 are considered to meet the criteria for demonstrating convergent validity.

	Quality Motivation	Economic Motivation	Social Motivation	Career Motivation	CPA Certification
X1.1	0.906				
X1.2	0.784				
X1.3	0.851				
X1.4	0.891				
X1.5	0.848				
X1.6	0.852				
X1.7	0.857				
X1.8	0.821				
X1.9	0.857				
X1.10	0.872				
X2.1		0.861			
X2.2		0.842			
X2.3		0.842			
X2.4		0.823			
X2.5		0.896			
X2.6		0.908			
X2.7		0.853			
X2.8		0.817			
X2.9		0.893			
X2.10		0.919			
X3.1			0.701		
X3.2			0.873		
X3.3			0.689		
X3.4			0.522		
X3.5			0.830		
X3.6			0.821		
X3.7			0.509		
X3.8			0.777		
X3.9			0.886		
X3.10			0.777		
X4.1				0.697	
X4.2				0.857	
X4.3				0.853	
X4.4				0.673	
X4.5				0.904	
X4.6				0.863	
X4.7				0.906	
X4.8				0.894	
X4.9				0.777	
X4.10				0.774	
Y1.1					0.645
Y1.2					0.907
Y1.3					0.734
Y1.4					0.883
Y1.5					0.687
Y1.6					0.881
Y1.7					0.849
Y1.8					0.643
Y1.9					0.823
Y1.10					0.617

Figure 7. Table Outer Loading  
 Source : Data Processing by SmartPLS 4.0

According to the provided table, if the outside loadings value surpasses the minimum threshold of 0.5, it is deemed to be beyond the intended scope. Based on the aforementioned analysis, it can be concluded that all indicators within each variable under investigation have been thoroughly examined to ensure they satisfy the requirement of convergent validity.

Variable	Average Variance Extracted (AVE)
Quality Motivation	0.730
Economic Motivation	0.750
Social Motivation	0.562
Career Motivation	0.679
CPA	0.600

Figure 8. Table Average Variant Extracted (AVE)  
 Source : Data Processing by SmartPLS 4.0

Upon examining the outer loading value, it is imperative to consider the average variance extracted (AVE) when assessing convergent validity. Convergence validity is established when an indicator possesses an Average Variance Extracted (AVE) value that exceeds 0.50. The following is a summary of the AVE (Average Variance Extracted) values for each indicator. Based on the data presented in the table above, it can be inferred that the average variance extracted (AVE) values for each indicator exceed 0.50. This finding suggests that the indicator demonstrates strong convergent validity, hence supporting the validity of each individual variable.

Discriminant Validity is used to measure each structure used differently. It's done to find out how accurate a variable is used as a measuring tool. (Ghozali, 2018) [20]. In cross loading testing, the indicator value must be higher than the value of other variables.

Indicator	Quality Motivation	Economic Motivation	Social Motivation	Career Motivation	CPA
X1.1	0.906	0.445	0.689	0.816	0.673
X1.2	0.784	0.526	0.530	0.642	0.491
X1.3	0.851	0.550	0.629	0.730	0.583
X1.4	0.891	0.522	0.594	0.772	0.587
X1.5	0.848	0.497	0.576	0.719	0.565
X1.6	0.852	0.558	0.716	0.739	0.602
X1.7	0.857	0.442	0.612	0.772	0.576
X1.8	0.821	0.513	0.741	0.714	0.632
X1.9	0.857	0.509	0.579	0.717	0.552
X1.10	0.872	0.451	0.613	0.801	0.633
X2.1	0.569	0.861	0.599	0.560	0.587
X2.2	0.433	0.842	0.572	0.494	0.556
X2.3	0.496	0.842	0.584	0.441	0.580
X2.4	0.511	0.823	0.565	0.519	0.567
X2.5	0.504	0.896	0.565	0.525	0.583
X2.6	0.538	0.908	0.536	0.549	0.611
X2.7	0.499	0.853	0.556	0.588	0.544
X2.8	0.478	0.817	0.482	0.533	0.426
X2.9	0.481	0.893	0.530	0.550	0.479
X2.10	0.540	0.919	0.623	0.597	0.556
X3.1	0.392	0.368	0.701	0.444	0.564
X3.2	0.622	0.527	0.873	0.702	0.762
X3.3	0.500	0.384	0.689	0.544	0.639
X3.4	0.463	0.262	0.522	0.477	0.417
X3.5	0.662	0.444	0.830	0.696	0.670
X3.6	0.626	0.468	0.821	0.666	0.665
X3.7	0.516	0.314	0.509	0.468	0.387
X3.8	0.581	0.586	0.777	0.627	0.640
X3.9	0.642	0.734	0.886	0.693	0.804
X3.10	0.525	0.635	0.777	0.587	0.702
X4.1	0.555	0.761	0.647	0.697	0.615
X4.2	0.740	0.520	0.695	0.857	0.690
X4.3	0.764	0.484	0.626	0.853	0.591
X4.4	0.588	0.429	0.573	0.673	0.534
X4.5	0.797	0.530	0.748	0.904	0.721
X4.6	0.765	0.464	0.676	0.863	0.624
X4.7	0.774	0.484	0.681	0.906	0.632
X4.8	0.821	0.548	0.738	0.894	0.675
X4.9	0.671	0.391	0.533	0.777	0.523
X4.10	0.658	0.445	0.573	0.774	0.544
Y1.1	0.345	0.285	0.413	0.306	0.645
Y1.2	0.593	0.529	0.773	0.629	0.907
Y1.3	0.465	0.420	0.650	0.531	0.734
Y1.4	0.658	0.578	0.727	0.718	0.883
Y1.5	0.371	0.537	0.609	0.454	0.687
Y1.6	0.764	0.571	0.784	0.833	0.881
Y1.7	0.770	0.494	0.681	0.778	0.849
Y1.8	0.304	0.338	0.576	0.315	0.643
Y1.9	0.563	0.722	0.762	0.640	0.823
Y1.10	0.328	0.324	0.503	0.382	0.617

Figure 9. Table Cross Loading  
 Source : Data Processing by SmartPLS 4.0

The provided image illustrates that the quality motivation indicators, economic motivation, social motivation, and career motivation exhibit the highest indicator values among all other variables in the construction domain. Based on the information above, it can be asserted that all the indicators mentioned are valid.

Reliability tests are employed in order to ascertain the extent to which respondents' answers exhibit consistency and stability. In the context of reliability tests, it is important to consider two key factors: the values of Cronbach's Alpha and Composite dependability.

Variable	rho_A	rho_C	Cronbach's Alpha
Quality Motivation	0.961	0.964	0.959
Economic Motivation	0.965	0.968	0.963
Social Motivation	0.927	0.926	0.909
Career Motivation	0.951	0.954	0.946
CPA	0.939	0.936	0.923

Figure 10. Research Model  
 Source : Data Processing by SmartPLS 4.0

Based on the data shown in the aforementioned table, it is evident that the quality motivation variables, namely economic motivation, social motivation, and career motivation, exhibit composite reliability values and Cronbach's Alpha coefficients that surpass the threshold of 0.6. This implies that the entire variable can be deemed dependable and suitable for further investigation, since it has satisfied the criteria of validity and reliability.

	R Square	R Square
CPA (Y)	0.750	0.735

Figure 11. Table R-square  
 Source : Data Processing by SmartPLS 4.0

The provided table indicates that the coefficient of determination test conducted for the CPA variable yields a result of 0.750, equivalent to 75%. Based on the previous analysis, it can be posited that the variable CPA may be elucidated by four key factors: motivation for quality, economic motivation, social motivation, and career incentive, accounting for 75% of the variance. The remaining 25% can be attributed to other unaccounted variables.

	Hypotheses	Original Sample (O)	T-Statistics	P Values	Results
Quality motivation has a positive and significant influence on the public accountant's interest in obtaining CPA certification.	$H_{a1}$	0.011	0.061 (0.061 < 1.668)	0.952	Ha1 rejected
Economic motivation has a positive and significant influence on the public accountant's interest in obtaining CPA certification	$H_{a2}$	0.116	1.689 (1.689 > 1.668)	0.050	Ha2 accepted
Social motivation has a positive and significant influence on the public accountant's interest in obtaining CPA certification	$H_{a3}$	0.639	4.473 (4.473 > 1.668)	0.000	Ha3 accepted
Career motivation has a positive and significant influence on the public accountant's interest in obtaining CPA certification.	$H_{a4}$	0.163	1.140 (1.140 < 1.668)	0.255	Ha4 rejected

Figure 11. The Result of Hypothesis  
 Source : Data Processing by SmartPLS 4.0

In order to ascertain the veracity of a hypothesis in the context of research, t-statistics are employed. The t-statistics test yields a numerical result that quantifies the level of significance and relevance within a given sample group. In this investigation, a significance level of 5% will be employed to ascertain whether the null hypothesis should be rejected. The one-tailed test will be conducted with a degree of freedom (df) of 66, calculated as the difference between the total sample size ( $n = 71$ ) and the number of variables ( $k = 5$ ). The critical value for the t-test, obtained from the t-table, is +1.668271.

Based on the data presented in the table, the correlation between the quality motivation variable and the CPA is indicated to be 0.011, as observed in the original value of the sample. This finding indicates a positive correlation between the variable of motivation for quality and the Certified Public Accountant (CPA) designation. Specifically, it reveals that an increase in motivation for quality is associated with an increase in an auditor's inclination towards pursuing certification. The p-values obtained for the statistical tests are 0.952, indicating a lack of statistical significance. Similarly, the t-statistic computed at a 5% significance level is 0.061, further supporting the absence of significant findings. These findings suggest that the p-values exceed the threshold of 0.05, while the t-statistics fall below the critical t-value ( $0.061 < 1.668$ ). Consequently, it can be inferred that there is a lack of meaningful association between the quality motivation variable and the CPA. The original sample value for the relationship between the economic motive variation and CPA is 0.116. The findings suggest a positive correlation between economic incentive factors and CPA. This implies that an increase in economic motivation will result in a corresponding increase

in the auditor's inclination to pursue certification. The p-values obtained from the statistical analysis are 0.050, indicating a level of significance at the 5% threshold. Additionally, the t-statistic calculated for this analysis is 1.689. This suggests that the p-values are 0.05 and the t-statistics above the critical T-value from the table ( $1.689 > 1.668$ ). Therefore, it can be inferred that there exists a statistically significant association between the economic incentive variable and the CPA. The initial value of the social motivation variable in respect to CPA is 0.639. This observation demonstrates a positive correlation between the factors of social incentives and cPA. If there is an increase in social motivation, it is likely that the auditor's interest in obtaining certification will also increase. These findings suggest that the p-values are below the threshold of 0.05 and the t-statistics above the critical value of 1.668 from the t-table. As a result, it can be inferred that there exists a statistically significant association between the social incentive variable and CPA. The original sample value of the link between career motivation and the CPA variable is 0.163. This finding demonstrates a positive correlation between the career motivational variable and the Certified Public Accountant (CPA) certification. Specifically, it suggests that an increase in career motivation is associated with a heightened desire among auditors in pursuing the CPA certification. In contrast, the p-values obtained are 0.255, while the t-statistics, at a significance level of 5%, amount to 1.140. This suggests that the p-value is more than 0.05, indicating a lack of statistical significance. Additionally, the t-statistic value (1.140) is lower than the critical value from the T-table (1.668). Therefore, it can be inferred that there is an insignificant association between the economic incentive variable and the CPA.

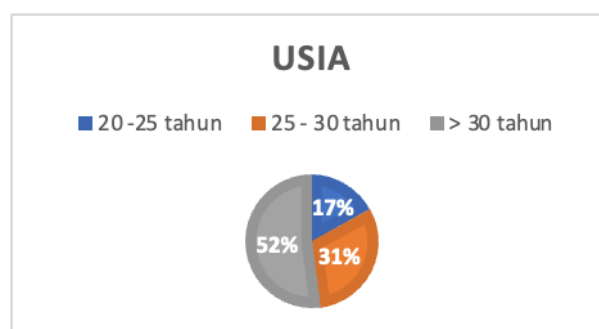


Figure 12. Table Classification of Respondents by Age

Based on the data in the picture above, it can be said that there is an age difference in respondents who respond to the questionnaire of this study. Of the 71 respondents, there were 12 respondents (17%) aged between 20 and 25, 22 respondents (31%) aged 25 to 30, and 37 respondents (52%) who were over 30 years of age.

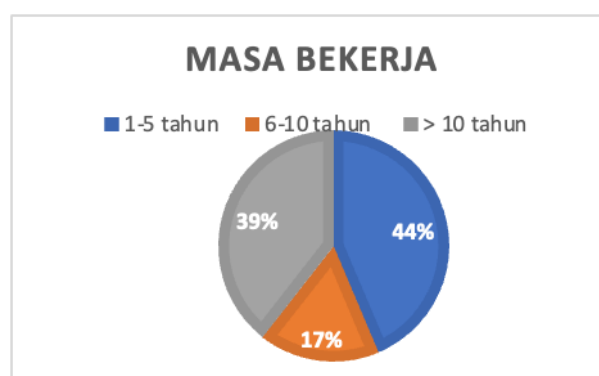


Figure 13. Table Classification of Respondents Based On Work Experience



Based on the data in the picture above, it can be said that there is an age difference in respondents who respond to the questionnaire of this study. Out of 71 respondents, there were 31 respondents (44.29%) who worked for 1 to 5 years, 12 respondents (17.14%) who had worked for 6 to 10 years, and 28 respondents (40%) who were working for more than 10 years.

The concept of quality motivation is commonly employed to assess an individual's level of aspiration to enhance their skills and capabilities. Based on the aforementioned data analysis, it is evident that there is no statistically significant impact of quality motivation on the inclination of public accountants to pursue CPA certification. According to the participants in this research, in conjunction with the findings of Wulansari and Hariyanto (2023) [21], there exist various approaches to enhancing an individual's existing attributes, such as engaging in online seminars or training sessions. It's proven from respondents who have a reasonably long working time (more than 10 years > 40%) assuming that there are many certifications besides the CPA that can enhance their knowledge related to his knowledge as a public accountant. According to them, in addition to knowledge, the experience of everyday life in work is more likely to enhance the quality of an individual.

This statement is incongruent with the fundamental principles of Maslow's hierarchy of needs theory, which posits that the acquisition of Certified Public Accountant (CPA) certification necessitates a progressive augmentation of knowledge. The mere acquisition of knowledge does not inherently guarantee superior outcomes in the work we do compared to others. The respondents expressed the belief that engaging in certification programs to enhance one's personal qualities will inevitably detract from the time available for other pursuits. According to Karimah (2020) [22], survey participants acknowledge that despite not obtaining CPA certification, they can still pursue a career as a public accountant by demonstrating a high level of competence in their work. Subsequently, the participants expressed the belief that their current level of competence suffices for pursuing a career as a public accountant, enabling them to effectively contend with other professionals in the field, even in the absence of acquiring CPA certification.

### **Economic motivation results**

The concept of economic motivation is commonly employed to assess the extent to which an individual's aspirations are driven by the prospect of attaining a specific cash benefit. The examination of the aforementioned data reveals a discernible correlation between economic incentives and the level of interest exhibited by public accountants in pursuing CPA certification. This implies that public accountants perceive that obtaining the CPA Certification is associated with increased financial rewards, particularly in terms of salary and benefits. According to Ekasari and Devi (2022) [23], public accountants pursue CPA certification as a means to establish themselves as professional accountants, with the expectation that this qualification will lead to higher incomes and perks within their respective sector of the economy. The participants in this study placed significant importance on the economic factor. Due to the fact that this research is relatively new to the field (one to five years > 44%), adequate financial resources are necessary to support its operations.

According to McClelland's idea, individuals have a strong inclination to exert maximum effort in pursuit of their objectives. Adequate capital is required to fulfill the requirements of stocks, food, and boards. Hence, it is imperative to ensure sufficient cash remuneration to facilitate the seamless fulfillment of daily necessities. Lestari, Yasa, and Heawati (2019) [24] argue that the provision of financial incentives, such as competitive pay and generous

benefits, might serve as a motivating factor for individuals to exert increased effort and dedication in their work. The positive opinions can potentially enhance the quality of work generated by public accountants, as they serve as a source of motivation. By acquiring the Certified Public Accountant (CPA) certification, individuals can anticipate that their credentials and expertise in the realm of employment will be recognized and rewarded financially (such as salary increments and receiving company benefits). Respondents utilize the Certified Public Accountant (CPA) qualification as a means to enhance their quality of life with the aspiration of securing long-term employment within the accounting industry.

### **Social motivation results**

Social motivation refers to the intrinsic need to seek acknowledgment and admiration from individuals within one's immediate social context. Based on the aforementioned data analysis, it is evident that social motivation plays a substantial role in the decision to pursue a career as a public accountant and achieve certification as a Certified Public Accountant (CPA). The integration of public accountants into a collective entity known as the Institute of Public Accountants Indonesia is facilitated through the attainment of CPA certification. The many confessions spoken by individuals in our vicinity are likely to engender a sense of pride. The perception of aggression in one's immediate environment intensifies with age. Particularly near densely populated areas such as Jakarta. A great number of individuals are eager to receive statements from others. ( this can be seen from social media like insta\*\*\*\*, tikt\*\*)

This research is additionally supported by McClelland's hypothesis, which posits that social drive stems from the inherent desire for interpersonal connections. Individuals seek to fulfill these needs by seeking attention and validation from their environment. Consequently, individuals are compelled to get CPA certification in order to enhance their capabilities within their respective environments and garner recognition from their surroundings. Moreover, obtaining the CPA certification has the potential to enhance an individual's value. The acquisition of the CPA certification signifies an individual's eligibility to join a public accounting profession that is acknowledged and respected throughout Indonesia, hence instilling a sense of pride in their accomplishment. The acquisition of CPA certification engenders a sense of legitimacy pertaining to the competencies and proficiencies possessed by public accountants. This certification serves as a mechanism for verifying the proficiency of public accounting, thereby instilling a sense of skepticism in individuals.

### **Career motivation results**

Career motivation refers to an individual's inclination or drive to attain a specific level of professional achievement. In the realm of professional occupations, it is evident that each career path possesses its distinct trajectory, a characteristic that is also applicable to the field of public accounting. In this instance, the individual's aspiration pertains to career advancement, namely seeking a promotion or elevated position within the field of public accounting upon acquiring the Certified Public Accountant (CPA) qualification. Based on the aforementioned data analysis, it is evident that professional motivation does not exert a substantial impact on the decision to pursue a public accountant role for the purpose of attaining CPA Certification. This is due to the fact that the respondents are relatively inexperienced in the workforce (one to five years), and thus have not yet developed a strong professional orientation. Given the nature of children today, "letting it flow" influences them to believe that obtaining a job to provide for their basic needs is more essential than pursuing a career.

This research presents findings that are opposite with Mc Clelland's theoretical proposition that an individual's future prospects are contingent upon the acquisition of professional competence and success. Respondents hold the assumption that the acquisition of this credential serves a purpose beyond mere career advancement or progression. Based on the feedback provided by participants, it was observed that the acquisition of CPA certification primarily serves as a prerequisite for membership in the Indonesian Institute of Public Accountants, rather than being perceived as a measure to enhance professional advancement. According to their assertions, the pursuit of CPA certification has been a prevalent phenomenon in contemporary times, as numerous organizations exhibit a preference for engaging with public accountants who possess the aforementioned professional accreditation. Subsequently, it is important to note that advancing one's career level cannot be solely achieved through the acquisition of certifications. Enhancing one's career progression includes the acquisition of substantial experience and expertise.

#### **4. CONCLUSIONS AND SUGESTIONS**

Based on the aforementioned findings, it can be inferred that quality motivation exerts a positive yet non-significant impact on the inclination of public accountants to pursue CPA certification. This implies that public accountants do not perceive a direct correlation between obtaining certification and an automatic enhancement in quality. Quality motives have been found to have a positive and statistically significant influence on the pursuit of Certified Public Accountant (CPA) Certification within the field of public accounting. The influence of social motivation on the interest of public accountants in attaining CPA certification is both positive and significant. This implies that public accountants have the belief that acquiring CPA Certification will result in an enhanced perception of their academic performance by those in their social circle. The motivation for pursuing a career in public accountancy is generally positive however it is not considerably impacted by the desire to get a Certified Public Accountant (CPA) credential. This suggests that there is a prevailing belief among the general public that obtaining certification is an essential need for pursuing a career in public accounting.

Regarding the limitations of this study, it should be noted that the research variable is solely influenced by four independent variables, namely quality motivation, economic motivations, social motivations, and career motivations. Consequently, there are still limitations pertaining to the factors that impact the interest of public accountants in acquiring CPA certification. Regarding the sample size of this study, it is important to note that the number of respondents is less than 100. Furthermore, the scope of this research is limited to public accountants who are situated in specific regions of Indonesia, namely DKI Jakarta, D.I. Yogyakarta, and Central Java.

Based on the aforementioned findings and constraints, it is anticipated that future investigations may enhance the number of independent variables examined in upcoming studies, while also expanding the area of research to encompass a broader range of subjects. This would enable the adjusted R-square to approach a value of 100%. Researchers have the ability to include several independent factors into their studies, such as the perception of Certified Public Accountants (CPAs) and the amount of understanding regarding CPA certification, among others.

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