

THE EFFECT ACCOUNTING STUDENTS TAKING CERTIFICATION ACCOUNTANCY

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ABSTRACT

This study aims to prove the factors (economic motivation, career motivation, self-competence motivation, and degree motivation) that influence accounting students to take the accounting junior certification test at the Accounting Study Program, Universitas Pembangunan Panca Budi Medan. The type of data in this research process uses primary data where the data is obtained from several respondents virtually by using a questionnaire in the form of Google Forms (GForm). The population used in this study were all students of the Accounting Study Program, Universitas Pembangunan Panca Budi Medan with a total sample of 150 students using purposive sampling technique. The results of this study indicate: (1) Economic motivation (X1) does not have a significant effect partially on accounting students taking the Accounting Junior Certification Test. (2) Career Motivation (X2) has no partial significant effect on accounting students taking the Accounting Junior Certification Test. (3) Self-Competency Motivation (X3) has no partial significant effect on accounting students taking the Accounting Junior Certification Test. (4) Degree Motivation (X4) has a positive and significant effect on accounting students taking the Accounting Junior Certification Test. The square value obtained is 0.204, which means that the independent variables (Economic Motivation, Career Motivation, Self Competence Motivation and Degree Motivation) are able to explain the dependent variable (Taking the Accounting Junior Certification Test) of 20.4% while the remaining 79.6% is explained by factors or other variables not included in this study.

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1. Introduction

The condition of the Indonesian economy, which has continued to experience significant developments in recent years, has consequences for the high demand for qualified accountants. Accountants needed include internal accountants,

public accountants, management accountants, forensic accountants and so on. The increasing number of accountants' needs has resulted in the competence of accountants also being demanded to increase from time to time, this is also due to the entry into force of the ASEAN Economic Community (AEC) gate which has been implemented starting in 2015 which removes barriers to service providers and opens free flow of services between ASEAN countries.



Figure 1. Certificate of labour

Source: Badan Nasional Sertifikasi Profesi (BNSP)

The free flow of services causes the fusion of professions in ASEAN countries resulting in quality competition with foreign workers, including accountants. To improve the quality in the competition, accounting graduates can take the Accounting Profession Certification Exam which is an official acknowledgment issued by accounting institutions for professionalism in the accounting field. This certificate is proof of the quality and expertise of a workforce and is a provision in facing competition (IAI, 2016 in Lestari, Rispanty and Kristianto, 2018).

Universities as providers of accounting education need to respond to this by preparing students to have an interest in obtaining professional certification. The number of graduates majoring in accounting in Indonesia is adequate, but the number of certified accountants is not followed. Ideally, more and more accounting alumni will be followed by the growth of certified accountants.

The International Federation of Accountants (IFAC) has a mission to serve the public interest, strengthen professional accountants worldwide and contribute to international economic development. The International Accounting Education Standards Board (IAESB) has been established by the IFAC Board, in achieving this mission, the IAESB was formed for the public interest and under its own authority (Vina Arnita, 2016).

In accordance with its tupoksi, BNSP will be the leading institution in preparing competent human resources through a competency test process that

will be carried out by the Professional Certification Institute (LSP), which is an independent institution by paying attention to competency standards, objectivity, and professionalism are the keywords in answering the gap between the needs of the world of work with what will be produced by educational institutions. In accordance with the spirit contained in Law no. 20 of 2003 concerning the National Education System and Government Regulation No. 19 of 2005 concerning National Education Standards, the accounting technician course curriculum is prepared based on the Competency Standards and levels of positions in the company by all stakeholders and the curriculum then becomes a reference for the implementation of the Accounting Technician Course and Competency Test Curriculum Structure.

Junior Accounting Technician is a competency-based training program with the aim that after attending this training competency participants can process journal entries, process ledgers, operate accounting computer applications properly according to standards. The Accounting Junior Technician consists of 13 competency units and 54 competency elements with a 120 hour course.

It is well known that people who are called competent must have the following elements: Skills, Knowledge, and Attitudes. Based on the results of research conducted by Purnomo, KI (JURPIKAT, 2020) which was carried out at TUK LKP Cirebon Computer Center, it was still far from expectations, namely there were still incompetent participants (did not pass the competency test) because the readiness of participants to face the competency test was still very lacking. In several regencies/cities in Indonesia, there are already Competency Test Places (TUK) for the Junior Accounting Technician competition, some TUKs are course and training institutions (LKP) that hold accounting courses.



Figure2. Certificate of Accounting Assesor

Sumber : Badan Nasional Sertifikasi Profesi (BNSP)

Based on the Certification Resources of the National Professional Certification Agency (BNSP) it was found that there were 1,364 LSPs with the type of First Party LSP, 82 LSP with the type of Second Party LSP, and 298 LSP with the type of Third Party LSP. The author found as many as 225 LSPs engaged in Accounting from a total of 1,744 LSPs in Indonesia.

The Humanika Investa Accounting Professional Certification Institute (LSPHI) is one of the certification bodies engaged in accounting that has obtained a BNSP license to certify with the license number: BNSP-LSP-975-ID on December 13, 2017. Based on the mandate and support from the Association Indonesian Accounting (IAI) North Sumatra Branch and the Indonesian Economic Bachelors Association (ISEI) Medan Branch LSPAHI builds a healthy, credible, sustainable and professional professional certification body. An assessor is someone who has the qualifications to carry out an assessment or assessment in order to assess the quality in the licensing system of the Professional Certification Agency. The following are 10 of the 31 assessors who are licensed at the Humanika Investa Accounting Professional Certification Institute (LSP).

Table 1.1 List of Assessor Humanika Investa Accounting Professional Certification Institute

No.	Asesor	No Registration	Expired
1.	HUSIN NASUTION	MET. 000.008436 2017	1 November 2020
2.	MAHMUDDIN SYAH LUBIS	MET. 000.008437 2017	1 November 2020
3.	MARIYAM	MET. 000.008438 2017	1 November 2020
4.	SANUSI GAZALI PANE	MET. 000.008439 2017	1 November 2020
5.	ZAHRI FADLI	MET. 000.008440 2017	1 November 2020
6.	AN SUCI AZZAHRA, SE., M.Si	MET. 000.011237 2018	5 Desember 2021

7.	DR. EKA NURMALA SARI, SE., M.Si., Ak., CA	MET. 000.011238 2018	5 Desember 2021
8.	DR. MAYA SARI, SE., Ak., M.Si., CA	MET. 000.011239 2018	5 Desember 2021
9.	MINASARI NASUTION, SE., M.Ak	MET. 000.011240 2018	5 Desember 2021
10.	RAHMAD DANI, SE., M.Ak	MET. 000.011241 2018	5 Desember 2021

Source : LSP Akuntansi Humanika Investa

The accounting students took the accounting technician competency test organized by the Professional Certification Institute (LSP) for Accounting Technicians (TA). Many students who successfully declared competent or passed this exam. Students who pass will then be given a competency certificate issued by the National Professional Agency (BNSP) and are entitled to an additional title, namely CAAT (Certified Associate Accounting Technician). There are several schemes in the Competency Test, a student who is declared competent means that he has successfully passed all competency test schemes. As for those who have not passed, they can still re-take the exam for schemes that have not passed, as long as it is still within 1 year. Therefore, even those who have not passed will be given a certificate that the person concerned has taken the accounting technician competency certification test.

The following are 10 of the 221 holders of LSP Accounting Humanika Investa certificates listed in the following table:

Table 3. List holders of LSP Accounting Humanika Investa certificates

No.	The Holder Certificate	No Registration	The name of Certificate	Expired of the date
1.	FEBRIANA ROSMAWATI	JAP 975 00355 2019	TEKNISI AKUNTANSI YUNIOR	20 November 2019
2.	PUTRI KEMALA DEWI LUBIS	JAP 975 00354 2019	TEKNISI AKUNTANSI YUNIOR	20 November 2019
3.	SANUSI GAZALI PANE	JAP 975 00353 2019	TEKNISI AKUNTANSI AHLI	10 April 2019
4.	ZAHRI FADLI	JAP 975 00352 2019	TEKNISI AKUNTANSI AHLI	10 April 2019
5.	MUHYARSYAH	JAP 975 00351 2019	TEKNISI AKUNTANSI YUNIOR	10 April 2019

6.	INDRAYANI	JAP 975 00350 2019	TEKNISI AKUNTANSI YUNIOR	10 April 2019
7.	ZULIA RIFDA DAULAY	JAP 975 00349 2019	TEKNISI AKUNTANSI YUNIOR	10 April 2019
8.	MARTIN	JAP 975 00348 2019	TEKNISI AKUNTANSI YUNIOR	10 April 2019
9.	KAHAIRATUN NAZAH	JAP 975 00347 2019	TEKNISI AKUNTANSI YUNIOR	10 April 2019
10.	EVA DEVI	JAP 975 00346 2019	TEKNISI AKUNTANSI YUNIOR	10 April 2019

Source: LSP Akuntansi Humanika Investa

The various factors are increasingly emerging in terms of influencing student interest in taking the accounting junior certification test. Abidin and Ervanto (2015), conducted research on the factors that influence student interest in taking the Certified Public Accountant (CPA) exam. The results of this study indicate that career motivation, economic motivation, and achievement motivation have a significant effect while degree motivation does not on student interest in taking the Certified Public Accountant (CPA) exam.

Meanwhile, according to research conducted by Lestari, Rispanyo and Kristianto (2018) on the effect of motivation on the interest of accounting students to take the accounting profession certification exam, the results of this study indicate that quality motivation has a positive and significant effect on student interest in taking the accounting profession certification exam. Career motivation and economic motivation have a positive but not significant effect on student interest in taking the accounting profession certification exam.

Subsequent research was carried out by Marhaendra Kusuma (2016), the results of the study showed that career motivation, economic motivation, self-quality motivation, social motivation, financial ability, the image of the college providing Accounting Professional Education (PPAk) and the image of the accounting profession association (IAI, IAMI). , IAPI, IKPI) simultaneously has a significant effect on the interest of accounting students in Kediri to become certified professional accountants.

Based on the research that has been done previously, the author intends to conduct research and modify related factors including; economic motivation, career motivation, self-competence motivation and degree motivation as factors that influence student interest in taking the accounting junior certification test.

This research was conducted using Theory Of Reasoned Action (Ajzen, 1975) which says that a person will perform an action if he views the action positively and if he believes that other people want him to do it. So in this study, accounting students will be motivated to take professional certification tests, especially the Accounting Junior Certification Test

2. Literature Review

a. Motivation of Theory

Motivation is an impulse that is contained within a person as well as from outside so that someone wants to do better behavior than before (Uno, 2014: 9). In general, according to the Big Indonesian Dictionary, motivation is an impulse that arises in a person consciously or unconsciously to take an action with a specific purpose.

Motivation is also defined as the desire and willingness to mobilize the ability in expertise, energy and time to carry out various activities that are responsible for achieving goals and various predetermined organizational goals (Siagian, 1995). Motivation has a very large influence on interest, and becomes a driving force for someone to take an action (Sadirman, 2005).

Considering CAAT (Certified Associate Accounting Technician) is important for accounting students as prospective accountants, because they can contribute to becoming a professional junior accounting technician and have global competitiveness. So it is necessary to motivate students to be interested in obtaining CAAT certification.

b. Economic Motivation Theory

Economic motivation is an impulse that arises in a person to improve his personal abilities in order to achieve the desired financial rewards. The awards consist of direct awards such as wages or basic salaries, overtime wages or bonuses, while indirect awards such as insurance, cost allowances, and pension funds (Fitriyani and Lisnasari, 2008 in Abidin and Ervanto, 2015).

According to Abaraham Maslow (1995), physiological needs become basic needs, because without the fulfillment of these needs a person cannot be said to live normally as with the fulfillment of food, clothing and shelter. That is, it is a natural thing if someone wants to improve his economic ability. Therefore, the economic motivation in this study is considered to be relevant to students' interest in taking the accounting junior certification test

c. Career Motivation Theory

Career motivation refers to the drive that arises from within a person to improve his personal abilities in order to achieve a better position, career than before. Career motivation can be measured by knowing how much a person wants to improve his career, namely obtaining opportunities for promotion, appropriate work, getting professional recognition, increasing achievement

abilities, being able to carry out workloads well and gaining knowledge related to the world of work.

According to Abraham Maslow (1995), self-actualization is a person's desire to systematically develop his potential so that it becomes an effective and normal ability in pursuing a career for someone, so that career motivation is considered in accordance with interest in taking the accounting junior certification test and it becomes an option. so that the potential that already exists in S1 Accounting graduates can be developed for the better.

As a profession, Certified Associate Accounting Technician (CAAT) can make a positive contribution for students who want to develop their skills in the field of accounting both technically and professionally. The results of research from Puritan (2009) in Abidin and Ervanto (2015) explain that one of the motivations that influence students to continue their education for an accountant or master's degree in accounting is career motivation.

d. Self Competence Motivation

Self-competence motivation is an impulse that arises from within a person to improve his personal abilities in order to achieve a competent self. Minan (2011) states that increasing ability and quality must be based on a strong interest from the person. If someone has a high self-competence motivation, there will be an interest in developing the potential that exists within him, so that human resources will increase in accordance with the desired competence (Mahmud, 2008).

According to the theory of Abraham Maslow (1995), which states that social needs are categorized as "Need For Achievement" or the need for feeling advanced. In general, humans are not happy when facing failure, therefore in this theory it is stated that a "High Achiever" or hard worker does not like work that is too difficult or too easy, but chooses a job with a fairly large probability of success. So that self-competence motivation shows that someone who is competent in the field of accounting is very compatible with the abilities that have been occupied.

e. Degree Motivation

Degree motivation is a person's desire to gain recognition of one's existence and status by others. In this study, the motivation of a degree is to show that a person's ability is directly proportional to the desire to work in the accounting field by obtaining a Certified Associate Accounting Technician (CAAT) title, it shows the qualifications and specifications of someone who works in accounting compared to someone who graduated from S1 Accounting with a SE (Fitriyani). and Lisnasari, 2008 in Abidin and Ervanto, 2015).

Abraham Maslow's theory (1995), regarding Esteem needs shows that a person needs recognition of his existence and status by others, which is reflected in the symbol whose use is often seen as a person's right both inside and outside

the organization, so that the Esteem need can be interpreted as as degree motivation. With the assumption that to get recognition from others, it will encourage interest in taking the accounting junior certification test as evidenced by obtaining a CAAT degree later.

3. Research Method

The research Methods contain the design, size, criteria, and method of sampling, instruments used and collection procedures, processing, and data analysis. When using a questionnaire as an instrument, explain the contents briefly and to measure which variables. The validity and reliability of the instrument must also be explained. In experimental research or interventions, it is necessary to explain the intervention procedure or treatment provided. In this section, it must explain how research ethics approval is obtained and the protection of the rights of the respondents imposed. The following Imam (2015) is Data analysis using a computer program does not need written details of the software if it is not original software.

4. Results and Discussions

In this study, there are four influential variables, namely Economic Motivation (X1), Career Motivation (X2), Self Competence Motivation (X3), and Degree Motivation (X4) following the results of the variables that affect Accounting Students Taking the Accounting Junior Certification Test :

a. The Effect of Economic Motivation on Accounting Students Taking the Accounting Junior Certification Test

Economic motivation is an impulse that arises in a person to improve his personal abilities in order to achieve the desired financial rewards. The awards consist of direct awards such as wages or basic salaries, overtime wages or bonuses, while indirect awards such as insurance, cost allowances, and pension funds (Fitriyani and Lisnasari, 2008 in Abidin and Ervanto, 2015).

The results of the economic motivation variable test have no partial significant effect on accounting students taking the accounting junior certification test. This shows that economic motivation is one of the many factors but has no effect on financial achievement. Students consider that taking the Accounting Junior Certification Test does not necessarily affect their income and financial welfare in the future.

The results of this study support the results of research conducted by Binna WL, Rispanyo, and Djoko K (2018) which states that economic motivation has a positive but not significant effect on the interest of accounting students to take the accounting profession certification exam. But the results of this study are not in accordance with the results of research conducted by Abidin and Ervanto

(2015) which states that economic motivation has a significant effect on interest in taking the CPA Exam.

b. The Effect of Career Motivation on Accounting Students Taking the Accounting Junior Certification Test

Career motivation refers to the drive that arises from within a person to improve his personal abilities in order to achieve a better position, career than before. Career motivation can be measured by knowing how much a person wants to improve his career, namely obtaining opportunities for promotion, appropriate work, getting professional recognition, increasing achievement abilities, being able to carry out workloads well and gaining knowledge related to the world of work.

The results of the career motivation variable test have no partial significant effect on accounting students taking the accounting junior certification test. This shows that career motivation is one of the many determinants of a person's expertise or professional in the field of science but has no effect on students taking the accounting junior certification test, this is assessed based on work experience that will contribute to the organization. Students assume that taking the accounting junior certification test does not necessarily affect their work and the career development they choose later.

The results of this study support the results of research by Binna Wl, Rispanyo and Djoko K (2015) which state that career motivation has a positive but not significant effect on the interest of accounting students to take the accounting profession certification exam. However, the results of this study are not in accordance with the results of research conducted by Suci KS, Rita A, and Patricia DP (2017) which states that it has a significant effect on the interest of accounting students to take the Accounting Profession Education (PPAk), students assume that the higher the career, the better. important so that it can encourage students to take PPAk in order to achieve a higher position in their work, get better development opportunities, take less time to be promoted and get recognition for their achievements.

c. The Influence of Self-Competency Motivation on Accounting Students Taking the Accounting Junior Certification Test

Self-competence motivation is an impulse that arises from within a person to improve his personal abilities in order to achieve a competent self. Minan (2011) states that increasing ability and quality must be based on a strong interest from the person. If someone has a high self-competence motivation, there will be an interest in developing the potential that exists within him, so that human resources will increase in accordance with the desired competence (Mahmud, 2008).

The results of the self-competence motivation variable test have no partial significant effect on accounting students taking the accounting junior certification test. This shows that self-competence motivation is not enough to make students take the accounting junior certification test. The results of this study support the results of research by Marhendra K (2016) which empirically proves that quality motivation (self-competence) has no significant effect on the interest of accounting students in Kediri to become certified accountants for Ak, CPA CMA, CA and BKP.

But the results of this study are not in accordance with the results of research conducted by Suci KS, Rita A, and Patricia DP (2017) which states that quality motivation (self-competence) affects the interest of accounting students to take Accounting Professional Education (PPAk), motivation for quality education will increase interest in PPAk to achieve the standards as an auditor that has been set..

d. The Effect of Degree Motivation on Accounting Students Taking the Accounting Junior Certification Test

Degree motivation is a person's desire to gain recognition of one's existence and status by others. In this study, the motivation of a degree is to show that a person's ability is directly proportional to the desire to work in the accounting field by obtaining a Certified Associate Accounting Technician (CAAT) title, it shows the qualifications and specifications of someone who works in accounting compared to someone who graduated from S1 Accounting with a SE (Fitriyani). and Lisnasari, 2008 in Abidin and Ervanto, 2015).

The results of the degree motivation variable test have a positive and partially significant effect on accounting students taking the accounting junior certification test. This shows that the influence of degree motivation on students' interest in taking the accounting junior certification test because undergraduate students in Accounting at the Development University of Pancabudi Medan and several other universities who have graduated do not immediately receive an accounting degree, but only have a Bachelor of Economics (S.E).

The results of this study support the results of research conducted by Suci KS, Rita A, and Patricia DP (2017) which states that degree motivation has a significant effect on the interest of accounting students to take the Accounting Profession Education (PPAk). But the results of this study are not in accordance with the results of research conducted by Abidin and Ervanto (2015) which states that degree motivation does not significantly affect student interest in taking the CPA exam. The research shows that degree motivation is not the only factor that triggers someone to take the CPA exam, nor is it a factor that influences interest in a career as a CPA public accountant, but rather the interest in continuing a career after taking an accounting degree.

5. Conclusions

- a) There is one variable that partially has a positive and significant effect on accounting students taking the accounting junior certification test (Y), namely the degree motivation variable (X4).
- b) There are three variables that partially have no significant effect on accounting students taking the accounting junior certification test (Y), namely economic motivation (X1), career motivation (X2), and self-competence motivation (X3).
- c) The independent variables of economic motivation, career motivation, self-competence motivation, and degree motivation will simultaneously have a significant effect on accounting students taking the accounting junior certification test.
- d) A square value of 0.204 is obtained, which means that the independent variables (Economic Motivation, Career Motivation, Self-Competency Motivation and Degree Motivation) are able to explain the dependent variable (Taking the Accounting Junior Certification Test) of 20.4% while the remaining 79.6% is explained by other factors or variables not included in this study

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