



Determinant Of Student Intention To Take Certified Accurate Professional

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Citation: Muflihah, F., & Kholilah. (2024). Determinant Of Student Intention To Take Certified Accurate Professional. *Gorontalo Accounting Journal*, 7(2), 332–341. DOI: [10.32662/gaj.v7i2.3485](https://doi.org/10.32662/gaj.v7i2.3485)

Artikel info

Artikel history:

Received: 03-05-2024

Revised: 29-06-2024

Accepted: 30-09-2024

Abstract. *This study aims to determine the controlling attitude, motivation, interest, and perception of accounting students in their decision to take the Certified Accurate Professional. This research uses Maslow's theory of motivation. This study used quantitative research methods. Data analysis in this study used Partial Least Square (PLS). The results showed that control attitude variables and interest variables positively affected the decision of accounting students to take CAP accounting certification. It described that accounting students of UIN Malang Class of 2020 have a high attitude of control and interest in taking CAP accounting certification. Motivation and perception variables do not affect the decision of accounting students in the class of 2020 to take CAP accounting certification. It explained the need for more motivation and perception from UIN Malang Class of 2020 accounting students regarding the positive impact and some things obtained when someone chooses to take CAP accounting certification.*

Abstrak. Penelitian ini bertujuan untuk mengetahui pengaruh sikap kontrol, motivasi, minat, dan persepsi mahasiswa akuntansi dalam keputusan pengambilan sertifikasi akuntansi Certified Accurate Professional (CAP). Penelitian ini menggunakan teori motivasi Maslow. Penelitian ini menggunakan metode penelitian kuantitatif. Analisis data dalam penelitian ini menggunakan Partial Least Square (PLS). Hasil penelitian menunjukkan bahwa sikap kontrol dan minat berpengaruh positif terhadap keputusan mahasiswa akuntansi dalam pengambilan sertifikasi akuntansi CAP, hal ini dapat disimpulkan bahwa mahasiswa akuntansi UIN Malang Angkatan 2020 memiliki sikap kontrol yang tinggi dalam diri mereka serta minat yang tinggi untuk mengambil sertifikasi akuntansi CAP. Sedangkan motivasi dan persepsi tidak berpengaruh terhadap keputusan mahasiswa dalam pengambilan sertifikasi akuntansi CAP, sehingga dapat disimpulkan bahwa kurangnya motivasi serta minimnya persepsi dari mahasiswa akuntansi UIN Malang Angkatan 2020 mengenai dampak positif maupun beberapa hal yang didapat

ketika seseorang memutuskan mengambil sertifikasi akuntansi CAP.

Keywords:

*Certified Accurate
Professional;
Control Attitudes;
Interests;
Motivation;
Perception*

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Introduction

The accounting major is a major with graduates who have broad job prospects. Accounting graduates should want to have a job in accordance with the educational background they have taken. Apart from that, graduates majoring in accounting certainly want to become a professional accountant which will make it easier for them to achieve their dream career, especially in the world of work. Not everyone has this perception, but if their thinking is positive they will certainly be interested in taking accountant certification (Chasanah et al., 2021).

Currently, Indonesia is facing a shortage of professional accountants. The number of professional accountants in this country is relatively small compared to other countries. According to information released by the Ministry of Finance's Financial Professional Development Center (PPPK) in February 2023, there are only 1,464 active professional accountants. This number looks very small when compared to Indonesia's population of more than 281 million people according to data from the Central Statistics Agency (BPS) in 2023.

Obtaining a professional accountant certification is one route to becoming a professional accountant. This study will address the Certified Accurate Professional (CAP) accounting certification. In contrast to all of these credentials, especially for students, CAP certification is more easily obtained. Because passing S1 does not guarantee CAP certification, students can earn the certification without needing to pass S1. In the accounting industry, certification is a benchmark since obtaining it necessitates aptitude, comprehension, and education to pass the test. However, the challenging certification process does have a benefit. Those who successfully obtain this certification can benefit from several advantages, such as more career prospects, professional recognition, chances for career advancement, and a boost in self-assurance.

A professional accounting body or other recognized authority will immediately give CAP certification, which entails a thorough assessment to ensure the candidate satisfies requirements. The participant will pocket the CAP title and be permitted to place it below his name after passing the CAP exam. A degree is a mark of someone qualified to practice accounting professionally and with specific knowledge of the subject, particularly with regard to precise accounting software, which is highly valuable in the current digital era where technology is permeating every aspect of life, including accounting.

This study uses several previously investigated characteristics, including motivation, interest, control attitude, and perception. The study conducted by (Mihartinah & Corynata, 2018) investigated control attitudes as factors and found that control attitudes influence individuals' inclinations to pursue certification as accountants. Becoming certified in accounting is based on each person's attitude toward control and cannot be coerced. Similar to this, research (Sari et al., 2023) clarified the findings of their investigation, which indicated that accounting students' interest in taking the accountant certification exam is significantly influenced by motivating factors. This result demonstrates that students' decisions to pursue an

accounting certification depend on both their drive and the encouragement of others to do the same.

Similarly, studies using perception as a variable (Astuti et al., 2022) discovered that perception significantly influences the inclination to pursue an accounting certification. The study shows that students' opinions on pursuing an accounting certification can motivate them. Similarly, studies using interest as a variable (Sri et al., 2021) find that the variable of interest influences the pursuit of accountant certification. Although there have been many prior studies on accountant certification decisions, the findings of these studies have been conflicting. There is a gap in the research because there are changes in the quantity of samples, the variables used, and the various research objects. This research is worth testing to ascertain the influence of control attitudes, motivations, interests, and perceptions of accounting students. The Class of 2020 at UIN Maulana Malik Ibrahim Malang was motivated by the research on Certified Accurate Professionals.

The novelty of the certification object is what separates the planned investigation from earlier studies. The Association of Chartered Certified Accountants (ACCA) and the Chartered Accountant (CA) accounting certification were the certification objects employed in earlier investigations. The study's object of investigation was the Certified Accurate Professional (CAP) accounting qualification. We are employing the CAP research object because it is optional for students to pass S1 to become certified under the program. Intention (Chasanah et al., 2021), motivation (Prayitno, 2021), control attitude (Mihartinah & Corynata, 2018a), interest (Sukmawati & Suputra, 2022), financial rewards (Citra et al., 2022), perception (Mongilala, 2021), subjective norms (Mongilala, 2021) and career (Pradana et al., n.d.) are common factors that affect students' decisions to pursue accounting certification. These are common enough to differ amongst people as, at its core, the decision to pursue accounting certification depends on the objectives and aspirations of the individual.

Research Methods

This study used the quantitative research method. Because quantitative methods may swiftly gather data from respondents using online surveys or questionnaires, they are frequently more effective at gathering data. The 121 students enrolled in the 2020 accounting program at Maulana Malik Ibrahim State Islamic University Malang make up the population studied in this study. This study uses Smart PLS to analyze data. The Simple Random Sampling method is the sampling strategy used in this study. The simple random sampling technique involves randomly selecting samples without considering the current population size. In this research, sample calculations were calculated using the Slovin formula and obtained results from 93 samples.

The Likert scale is the research scale in the survey. The Likert scale is a research instrument that assesses people's and groups' perceptions, attitudes, and views on social phenomena that are the subjects of a study. The Likert scale 1–5 (strongly disagree–strongly agree) and (strongly do not understand–very comprehend) was the one that the researchers utilized in this study.

Table 1. Variable Operational Definition

Variable	Indicators	Measurement
Control Attitude (X1): Control attitude refers to how easy or difficult a person feels to behave about themselves. It may	1. One's belief in oneself shapes one's attitude of control toward anything.	Likert

<p>be assessed based on a person's past and how they handle difficulties.</p>	<ol style="list-style-type: none"> 2. An individual's attitude of control over perception describes how they see the difficulty or inability to do the desired activity. 3. If someone thinks he will show anything that benefits others, they will view what he shows positively. (Mihartinah & Corynata, 2018) 	
<p>Motivation (X2): The fundamental urge that propels a person's conduct is known as motivation. This inspiration comes from the individual who will inspire him to act by that motivation.</p>	<ol style="list-style-type: none"> 1. Students who desire to advance their accounting knowledge and skills might benefit significantly from coursework leading to certified public accountant status. 2. Their career drive influences students' interest in sitting for the accountant certification exam. 3. Motivated students encourage themselves to develop their unique skills. (Kusumo Y, 2019) 	Likert
<p>Interest (X3): Interest is a passion and a high tendency to a strong desire for something.</p>	<ol style="list-style-type: none"> 1. Student interest in taking CAP certification. 2. Plan accounting students take CAP certification. (Sumaryono & Sukanti, 2016) 	Likert
<p>Perception (X4): Perception is a person's thoughts and perspectives on other people, events or objects that already exist.</p>	<ol style="list-style-type: none"> 1. Regarding predicting students; interest in pursuing CAP certification, accounting students' opinions 	Likert

	of the CAP accountant certification are crucial.	
	2. Students are more interested in pursuing CAP certification when they perceive that CAP certification is available to them. (Janrosl, 2017)	
Taking Certified Accurate Professional (CAP) Accounting Certification (Y): Certified Accurate Professional (CAP) is one of the certifications given directly to people with advanced level qualifications in the field of Accurate.	1. General understanding of CAP certification. 2. Knowledge of the positive impact of CAP certification. (Sumaryono & Sukanti, 2016)	Likert

Results and Discussion

Coefficient of Determination (R²)

The contribution of the independent variable to the dependent variable uses the coefficient of determination (R²) test. A regression produces better results if the coefficient of determination (R²) is near 1. The coefficient of determination is between 0 and 1. (0 < R² < 1). Researchers with the following information have conducted the coefficient of determination (R²) test, and the findings are as follows:

Table 2. Coefficient of Determination (R²)

Variables	R Square Value	R Square Adjusted Value
CAP Accounting Certification Making Decision	0,725	0,712

Source : Data in processed, 2024

The variables of control attitude, motivation, interest, and perception impact the choice variables of CAP accounting certification, according to Table 4.5 of the test findings of the coefficient of determination (R²) test. This result is because the study's R Square Adjusted value, which is 0.712 and falls between 0 and 1 (0 < R² < 1), indicates that all of the independent factors can account for the existence of the dependent variables.

Path Coefficient Test

The degree of the association or effect of latent constructs in the study uses the path coefficient test. If the value obtained in the path coefficient test falls between -1 and 1, it is considered a positive connection. The path coefficient test findings that the researchers obtained include the following information:

Table 3. Path Coefficient Test

Construct Relationships	Path Coefficient Value	Result
Student control attitude towards CAP accounting certification decisions	0,277	Positive
Student motivation for making CAP accounting certification decisions	0,147	Positive
Student interest in making CAP accounting certification decisions	0,305	Positive
Student perceptions of CAP accounting certification decisions	0,202	Positive

Source : Data in processed, 2024

Based on Table 3 of the path coefficient test results, this study has an influence or latent construct relationship. This result is because the path coefficient value ranges from -1 to 1, which is consistent with this study's path coefficient test results. The first hypothesis produced good results, with a path coefficient test value of 0.277, concluding that student control attitudes influence students' decisions to pursue CAP accounting certification favorably. Positive results for the second hypothesis had a route coefficient test value of 0.147. Thus, student motivation positively impacted the decision to pursue CAP accounting certification. The third hypothesis produced good results, with a path coefficient test value 0.305. Thus, student interest affected the decision to pursue CAP accounting certification. Positive results for the fourth hypothesis had a route coefficient test value of 0.202. Thus, students' perspectives positively influence decisions to pursue CAP accounting certification.

Hypothesis Test

The significance level in this study was 0.05. Therefore, any hypothesis is acceptable if the path coefficient's P values produce a value of less than 0.05. Furthermore, T statistics are admissible if their value is more significant than 1.96. The figure below illustrates the testing of this study.

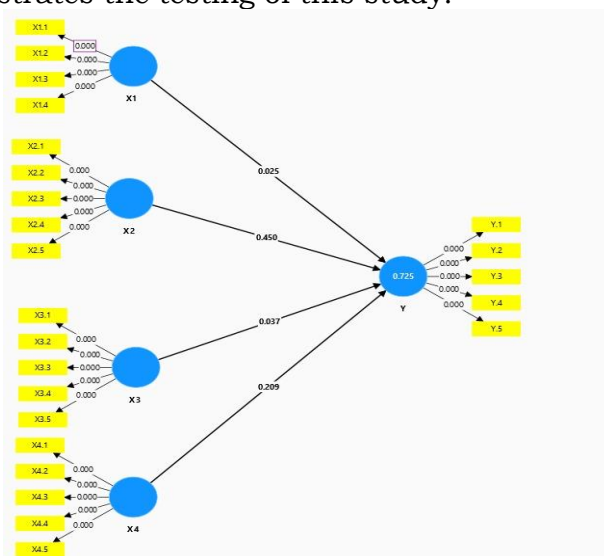


Figure 1. Structural Model of Hypothesis Testing
Source : Smart PLS, 2024

Based on the picture above, the results of the hypothesis test conducted by the researcher can be concluded with the following details:

Table 4. Hypothesis Test

Construct Relationships	Value T Statistics	P Values	Result
Control attitude towards CAP accounting certification decisions	2,245	0,025	Accepted
Student motivation for making CAP accounting certification decisions	0,756	0,450	Rejected
Student interest in making CAP accounting certification decisions	2,081	0,037	Accepted
Student perceptions of CAP accounting certification decisions	1,256	0,029	Rejected

Source : Data in Processed, 2024

The Influence of Accounting Students' Control Attitude on CAP Accounting Certification Making Decisions

According to the findings of the inner model test that was conducted, the decision to pursue CAP accounting certification is positively influenced by accounting students' control attitude. As a result, the first hypothesis has a favourable impact, and accounting students' attitudes toward control impact their desire to pursue the CAP accounting certification. This result is consistent with Maslow's theory of motivation, which states that a person can only succeed in his or her goals with support from friends, family, parents, and other close friends. Behavioral control attitudes in a person are perceptions of individuals who have beliefs, attitudes of positive or negative feelings that will influence someone to perform a behaviour. Students think taking CAP accounting certification is valuable because it will positively impact them. Self-control will emerge in CAP accounting certification students (Mihartinah & Corynata, 2018). The study's findings are consistent with those of studies (Mihartinah & Corynata, 2018), (Suciati & Laksmi, 2017) and (Prabowo, 2020) that show control attitudes positively influence plans to pursue accountant certification. This result demonstrates that earning an accounting certification depends on each person's mindset and cannot be forced upon anyone.

The Influence of Accounting Student Motivation on CAP Accounting Certification Making Decisions

The decision to pursue CAP accounting certification is not influenced by student motivation, according to the findings of the inner model test. Consequently, the second hypothesis is either rejected or has no bearing. This result suggests that accounting students' motivation is independent of their choice to pursue the CAP accounting certification. Maslow's theory of motivation states that an individual

becomes motivated when encouraged by others and their supportive surroundings. According to the study, accounting students are not motivated to pursue the CAP accounting certification. This result is due to several variables, including a lack of enthusiasm to learn new things and develop existing talents and skills and a belief that certification activities are unnecessary to raise the caliber of work. The findings of this study differ from those of studies (Prabowo, 2020) and (Karimah, 2020), which found no relationship between students' desire to pursue an accounting certification and social, economic, or quality motivation.

The Influence of Accounting Student Interest on CAP Accounting Certification Making Decisions

According to the inner model test findings, the decision to pursue CAP accounting certification is positively influenced by accounting students' interests. As a result, the third hypothesis has a beneficial impact, and students' decisions to pursue the CAP accounting certification are influenced by their interest in accounting. Accordingly, quality motivation is defined by Maslow's theory of motivation as an individual receiving financial or spiritual support and being willing to work toward a desired goal. A person who has a deep interest in something that has become his aim is demonstrating excellent motivation. A significant interest in obtaining accounting certification is generally linked to specific professional aspirations in accounting, which is one of the numerous benefits of earning the CAP accounting certification to boost their credibility and competitiveness in the job market; students interested in becoming professional accountants might more driven to earn their CAP accounting certification.

Another reason accounting students pursue the CAP accounting certification is for professional recognition. Their decision to take such action may have been strongly influenced by their desire to obtain a professional reputation. Furthermore, students may enrol in accounting certification programs due to a strong desire to acquire specific accounting abilities. The study's findings are consistent with those of studies by (Karimah, 2020), (Lestari et al., 2018) and (Chasanah et al., 2021). These studies found that the variable of interest can affect accounting students' decision to pursue accounting certification.

The Influence of Accounting Student Perceptions on CAP Accounting Certification Making Decisions

The results of the inner model test indicate that accounting students' perceptions have little bearing on their decision to pursue CAP accounting certification. Thus, the fourth hypothesis is either rejected or has no bearing. This result suggests that UIN Malang class of 2020 accounting students' perceptions have little bearing on their decision to pursue the CAP accounting certification. According to Maslow's theory of motivation, an individual must always motivate himself to decide what he wants and have faith in himself to attain his goals. According to the study's findings, accounting students in the UIN Malang class of 2020 believe that holding a certification in the field entitles one to a high social status and a good wage, but they may also believe that it's a dull career. To alter this view, more debriefing is required in the course materials so that students will be better prepared in the future. It is also critical to convey the value and advantages of accounting certification, as these can influence students' perceptions of whether or not it is a worthwhile investment in their careers. The findings of research by (Mihartinah & Corynata, 2018), (Chasanah et al., 2021) and (Sari et al., 2023) indicate that perception variables influence the decision to make CAP accounting certification also differ from the findings of this study.

Conclusions and Suggestions

The controlling attitude of accounting students affects their decision to take the Certified Accurate Professional (CAP) accounting certification. While the motivation of accounting students does not affect the decision to make Certified Accurate Professional (CAP) accounting certification, the interest of accounting students has a positive effect on the decision to make CAP accounting certification, and the perception of accounting students does not affect the decision to make Certified Accurate Professional (CAP) accounting certification.

Based on the conclusions and limitations mentioned above, researchers can provide recommendations or suggestions to the parties involved in this study. Recommendations or suggestions given include the following: 1) use a more significant and broader sample from several batches of accounting students at UIN Malang and accounting students in Malang. This suggestion can help expand the sample in future studies, 2) use other independent variables to expand the study's results, such as self-efficacy, cost perception and career motivation, and 3) add more questionnaire questions that will be given to respondents to provide more other opinions that can help researchers get information as a result of research.

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