

ABSTRACT

THE INFLUENCE OF THE MOTIVATION IN THE INTEREST OF ACCOUNTING LECTURER TO OBTAIN CHATERED ACCOUNTANT (CA) IN LAMPUNG (Study of accounting lecturer in Lampung)

By

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This research was motivated by various phenomena, such as the competition of professional labour in order to face the ASEAN Economic Community in 2015, the dynamics of the accounting profession that was so rapidly expanding, and the professionalism of an accountant in particular accountant accounting educator or accounting lecturer in the face of the ASEAN Economic Community by 2015. The study was to test the influence of motivation quality, career motivation, economic motivation, and social motivation to the interest of accounting lecturer to acquire Chatered Accountant (CA).

The population in this study was an accounting lecturer from seven universities in Lampung totalled 94 lecturers and purposive sampling method was elected subsequently sampled as many as 62 lecturers with a confidence level of 95% was taken. Data used in this study was primary data. To test the data used SPSS 21 software included a descriptive statistical analysis, validity, reliability, test the coefficient of determination, simultaneous significant test, and hypothesis testing.

The results showed that motivation variable quality, and social motivation variable proven have a positive effect on the interest of accounting lecturer to acquire Chartered Accountant (CA). Besides, career motivation variable, and the variable economic motivation did not provide evidence of a positive impact on the interest of accounting lecturer to acquire Chartered Accountant (CA). The result was expected to be a reference for further research as well as useful for the institutions concerned to provide information and references to increase interest in accounting faculty to acquire Chartered Accountant (CA) in relation to motivation.

Keywords: Chartered Accountant (CA), Quality Motivation, Career Motivation, Motivation Economic, Social Motivation, Interest Lecturer in Accounting acquire Chartered Accountant (CA).