

ABSTRACT

THE INFLUENCE ANALYSIS OF MOTIVATION ON THE ACCOUNTING STUDENTS INTEREST TO TAKE *CERTIFIED PUBLIC ACCOUNTANT (CPA) EXAM*

By

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The objective of this study is to analyze the motives of accounting students to take CPA exam. Using the framework of Motivation Theory by Herzberg, this paper test whether quality motivation, career motivation, economic motivation and social motivation influence the interest of accounting students to take CPA exam. A questionnaire was developed using this framework following Widyastuti, et al (2004) and was distributed do asample of 150 respondents, comprise of accounting students from Universitas lampung, Universitas Bandar Lampung, and IBI Darmajaya. The data where analyzedusing structural equation model namely partial least square (PLS).

The result of study shows that the quality motivation and social motivation have positive effect on the students interest to take CPA exam. Meanwhile, career motivation and economic motivation has no significant effect on the students interest to take CPA exam.The result of this study is expected to provide insights for the Indonesian Public Accountants Association in considering appropriate policy to make the profession more appealing to the accounting graduates.

Keywords: certified public accountant (CPA), quality motivation, career motivation, economic motivation, and social motivation.