

## ABSTRACT

### THE EFFECT OF MOTIVATION FOR ACCOUNTING STUDENTS INTERESTED TO PARTICIPATE IN ACCOUNTING PROFESSIONAL EDUCATION: STUDENTS STUDY IN ACCOUNTING

By

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Accounting Professional Education (PPAk) is an additional education may be taken for graduate degree in economics majoring in accounting who want to get a degree accountant.

This research purpose to analyze in order to obtain empirical evidence about the effect of the quality of motivation, career motivation and economic motivations for accounting students to take interest in Professional Accounting Education. The hypothesis (1) There is a positive effect of motivation on the quality of accounting students 'interest to follow PPAk, (2) There is a positive effect of motivation on student interest accounting career to follow PPAk, and (3) There is a positive effect of the economic motivation of the students' interest accounting for follow PPAk.

This research conducted 200 regular S1 University accounting students or the universities, both public and private, in the city of Bandar Lampung is still active until the academic year 2009/2010 or earlier as a respondent. Samples obtained by incidental sampling. Data were obtained using a questionnaire and then analyzed by Structural Equation Model (SEM).

The results of the research are (1) The first hypothesis was **accepted** as a positive and significant effect of motivation on the quality of accounting students' interest to follow PPAk, (2) The second hypothesis is **accepted** because there is a positive and significant effect of motivation on student interest accounting career to follow PPAk, and (3) the third hypothesis was **rejected** because there was no positive and significant effect of economic motivations for interest in accounting students to follow PPAk.

Key words: motivational quality, career motivations, economic motivations, interests follow PPAk, accounting students.