

Research Article

# The Effect of Motivation, Understanding, Attitude, Subjective Norms, Perception Behavior Control on Accounting Student's Intention to Follow Chartered Accountant (CA) Certification

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**Abstract** - *The Influence of Motivation, Understanding, Attitudes, Subjective Norms, and Perceived Behavioral Control on the Intention of Accounting Students to Take Chartered Accountant (CA) Professional Accountant Certification. A person is considered a professional, as evidenced by professional certification. The purpose of this study was to determine the influence of motivation, understanding, attitudes, subjective norms and perceived behavioural control on the intention of accounting students to take the Chartered Accountant (CA) professional accountant certification. This study uses quantitative methods with an explanatory research approach. The population used were undergraduate accounting students at the University of Muhammadiyah Surabaya, STIESIA Surabaya, Airlangga University Surabaya, and the National Development University "Veteran" East Java Surabaya. The sampling technique used is the Purposive Sampling technique with 98 students. Data was collected using a questionnaire which was measured using a Likert scale. Test The research instrument used is the validity test, and reliability test, the classical assumption test used is the normality test, multicollinearity test, and heteroscedasticity test. The hypothesis test used is the multiple linear analysis test and t test. The results in this study indicate that motivation and subjective norms have a positive and significant effect on the intentions of accounting students, while attitudes and perceived behavioural control have a positive and insignificant effect on the intentions of accounting students, and understanding has a negative and insignificant effect on the intentions of accounting students to take accountant certification.*

**Keywords** - Chartered Accountant (CA), Perceived Behavior Control, Motivation, Intention, Subjective Norm, Understanding, Attitude.

## I. INTRODUCTION

Facing global competition, Human Resources (HR) in Indonesia are required to have strong competitiveness, be responsible, creative and innovative and have a character to compete with human resources from other countries. The ASEAN Economic Community (AEC) in several regions with high growth rates has opened the liberation of goods and services. Accounting services and seven other service sectors will be opened for the regional competition.

According to the Indonesian Institute of Accountants (IAI) (2014), "It is known that in Indonesia, there is quite an imbalance in the comparison between the availability of professional accountants and the world's needs. Only less than 16 thousand professional accountants are available, while the data shows the need for around 452 thousand accountants recorded in the Data Center for Accountants Development and Appraisal Services (PPAJP)". Indonesia has a great opportunity to become a country with the strongest accounting profession in the region. And Indonesia, which produces graduates Accounting students, is ranked first by contributing 45% by graduating more than 35,000 Accounting students every year.

A person is considered a professional, one of which is proven by professional certification. Certification is used as a measure of the ability of accountants. Education and experience are required before passing the test to get professional certification. According to the Regulation of the Minister of Finance Number 25/PMK.01/2014 concerning State Registered Accountants, what is meant by an Accountant is someone who has been registered in the State Register of Accountants (RNA) organized by the Minister of Finance. And it is explained in the Regulation of the Minister of Finance Number 25/PMK.



According to international guidelines, Chartered Accountant(CA) is a professional accounting qualification. The Indonesian Institute of Accountants (IAI) established the designation Chartered Accountant (CA), intending to maintain and increase public trust in the accounting profession, provide accounting services protection, and prepare Indonesian accountants to face challenges in the global economy. To ensure the work of accountants and improve the quality to have competitiveness at the global level, it is hoped that after these qualifications are available, accountants in Indonesia can face the ASEAN economic community.

According to Nisa (2019), the Chartered Accountant (CA) Professional Certification is important for accounting study program students because it can contribute to becoming a professional accountant, increasing the level of performance and being able to show the credibility of his work to give confidence to the community or the public. In addition, the Chartered Accountant (CA) certification can protect accountants in Indonesia, guarantee the quality of accountants' work in Indonesia and have competitiveness at the global level. For this reason, accounting students must take the Chartered Accountant (CA) professional accountant certification.

To grow this intention, motivation is needed. Nisa's research (2019) proves that motivation affects the intention of accounting students to take the Chartered Accountant (CA) profession, so it can be concluded that motivation is the driving force and also a determinant of a person's behaviour.

In addition to motivation, students' understanding in determining their career is needed to grow students' intention to take the Chartered Accountant (CA) certification. Karimah's research (2020) proves that the level of understanding significantly influences the intention of accounting students to take Chartered Accountant (CA) certification. So it can be concluded that the higher an accounting student's level of understanding of the Chartered Accountant (CA) certification, the higher the accounting student's intention to take the Chartered Accountant (CA) certification.

Intentions will also affect determining behaviour. The theory that can assess a person's behaviour was proposed by Ajzen and Fishbein (1975) in Mihartinah & Corynata (2018), namely the Theory Of Planned Behavior (TPB). In this theory, a person's intentions are influenced by several factors, namely attitudes, subjective norms, and perceived behavioural control. A belief influences a person's attitude. Someone who believes that the behaviour to be carried out will lead to positive results then has a favourable attitude towards displaying the behaviour.

In contrast, if someone believes that the behaviour to be carried out will produce negative results, he has an unfavourable attitude. Subjective norms are influenced by beliefs and motivations where other people in one's environment are involved in it so that it will influence someone to do or not do a behaviour. Other people in question are family, friends, lecturers, etc. Perceived behavioural control refers to a person's perception of whether it is difficult or not to carry out the behaviour to be carried out. It refers to the availability or non-availability of resources and opportunities and reflects experience and anticipation of obstacles and obstacles.

Mihartinah & Corynata's research (2018) proves that attitudes do not affect students' intentions to take the Chartered Accountant (CA) certification, so it can be concluded that someone does not have confidence that taking the Chartered Accountant (CA) certification will provide positive things for accounting students. Meanwhile, subjective norms positively affect the intention of accounting students to take the Chartered Accountant (CA) certification. It can be concluded that the higher the support from the closest people, the higher the behaviour displayed. And perceived behavioural control harms the intention of accounting students to follow the Chartered Accountant (CA) certification.

This research was carried out to grow the intentions of accounting students through motivation, understanding, attitudes, subjective norms, and perceived behavioural control from the accounting student environment. And prove whether motivation, understanding, attitudes, subjective norms, and perceived behavioural control affect the intention of accounting students to take the Chartered Accountant (CA) professional accountant certification exam.

From the background described above, the researcher is interested in conducting research with the research title "The Influence of Motivation, Understanding, Attitudes, Subjective Norms and Perceived Behavioral Control on the Intention of Accounting Students to Take Chartered Accountant (CA) Professional Accountants".

The research aims to determine whether motivation and understanding effects and determine whether attitudes, subjective norms, and perceived behavioural control affect the intention of accounting students to take the Chartered Accountant (CA) professional accountant certification exam.

## II. THEORETICAL REVIEW AND HYPOTHESES

### A. *Theory of Planned Behavior (TPB)*

According to Ajzen and Fisbein (1980) in Azwar (2011:11), the Theory of Planned Behavior (TPB) is an extension of the theory of reasoned action (TRA) by adding the perception of behavioural control (Perceived behavioural control). The theory of planned behaviour has the assumption

that humans who have a rational nature will use the available information systematically and then understand the impact of their behaviour before deciding to realize the behaviour. From this definition, it can be concluded that the Theory of Planned Behavior (TPB) is a theory that aims to predict and understand the impact of behavioural intentions, identify strategies to change behaviour, and explain real human behaviour. The Theory of Planned Behavior (TPB) explains that three factors, namely, attitude influence an individual's intention to behave,

**a) Motivation**

The theory of motivation put forward by Maslow in Karimah (2020) proves that motivation is increasing in which individual physiological needs must be motivated by a higher level so that the need for security arises. The need for love and meta needs emerges.

From this definition, it can be concluded that motivation is an internal driving force that causes individuals or groups to perform a goal to achieve satisfaction. In the Theory of Planned Behavior (TPB), there are goals and benefits, including predicting and understanding the motivational influence on behaviour that is not under the control of the individual himself.

According to Karimah (2020), there are three indicators of motivation for students to take the accounting certification exam, namely:

- **Quality Motivation**  
Quality motivation is an encouragement from within a person to have and improve the quality or ability to carry out tasks properly and correctly.
- **Career Motivation**  
Career motivation is an impulse that arises in a person to improve his abilities to achieve a better career position.
- **Economic Motivation**  
Economic motivation is an incentive to increase economic rewards indirect rewards, such as payment of basic salary, overtime pay, holiday payments and other performance-based bonuses. And indirect rewards such as insurance, vacation payments, sick allowances, retirement plans, and various other benefits.

**b) Understanding**

According to Arikunto inSucianti (2017), understanding is how a person maintains, distinguishes, guesses explains, expands, concludes, generalizes, distinguishes examples, rewrites, and predicts. As a professional accountant qualification in accordance with international standard guidelines, the Indonesian Institute of Accountants (IAI) has designated the Chartered Accountant (CA). To comply with the Statement Membership Obligations (SMO) & Guidelines IFAC, IAI launched a CA as a member of the International

Federation of Accountants (IFAC). IFAC establishes International Education Standards (IES), which contains the basic framework and minimum requirements to qualify as a professional accountant. For this reason, IAI should comply with IES as the main guide for the development of Indonesian professional accountants.

Based on the Regulation of the Minister of Finance Number 25/PMK.01/2014 concerning State Registered Accountants, a person registered in the State Register of Accountants is granted a charter of the State Register of Accountants and has the right to hold the title of an accountant. The Charter of the State Register of Accountants in question is a form of acknowledgement to someone who has competence and professionalism in accounting by complying with the provisions of the Ministerial regulation. A person who has a certificate is judged to have met the qualifications to carry out the role of a Professional Accountant according to the main competencies and special competencies of CA.

Based on the above understanding and explanation, it can be concluded that Chartered Accountant (CA) is a title given to professional accountants who have passed the Certification Examination, and the title is applicable globally.

Indicators for measuring the level of student understanding of the Chartered Accountant (CA)

**Certification:**

In this study, the level of understanding of students regarding Chartered Accountant (CA) certification refers to the Regulation of the Minister of Finance of the Republic of Indonesia Number 216/PMK.01/2017, which is a revision of the Regulation of the Minister of Finance Number 25/PMK.01/2014 concerning State Registered Accountants. In Regulation of the Minister of Finance of the Republic of Indonesia 216/PMK.01/2017 concerning State Registered Accountants based on the articles in CHAPTER II and CHAPTER III concerning professional accountant certification exams related to Chartered Accountant (CA) certification, it is suspected that it influences students' intentions to take professional accountant certification. Chartered Accountant (CA)

**c) Intention**

According toSucianti (2017), the concept of Theory of Planned Behavior (TPB) explains that intentions occur on encouraging beliefs that the individual has. The greater the behavioural trust, normative belief and control belief, the greater the likelihood of behavioural intention. Based on the above understanding, it can be concluded that intention is a person's plan or desire to perform a certain action.

According to Karimah (2020), the intention is an action to create change according to time. Students' intention to take the Chartered Accountant (CA) professional accountant certification is measured using the following indicators:

- Interests of accounting students To Take Professional Accountant Certification Chartered Accountant (CA)
- Accounting student plans to take the Chartered Accountant (CA) Professional Accountant Certification

**d) Factors Affecting Intention**

The Theory of Planned Behavior (TPB) explains that an individual's intention to behave is influenced by several factors as follows:

**1) Attitude to Behavior**

According to Fishben and Ajzen in Suciанти (2017), attitude is the number of feelings (affects) that a person feels to accept or reject an object or behaviour. Based on the above understanding, it can be concluded that a person's attitude is determined by belief; if someone considers something to be beneficial for him, the intention will appear to do so and vice versa.

According to Fishbein and Ajzen in Suciанти (2017), there are two components in forming attitudes that will become measurement indicators, namely:

- Behavioural Beliefs how much confidence students have to take the Chartered Accountant (CA) certification and the belief that drives attitudes on the intrinsic value, career prospects and job market of Chartered Accountant (CA)
- Evaluation of Behavioral Beliefare the consequences of taking the Chartered Accountant (CA) certification and an evaluation of the consequences of taking the Chartered Accountant (CA) certification on intrinsic value, career prospects and the job market.

**2) Subjective Norms**

According to Azwar (2011:12), subjective norms are beliefs that come from other people such as friends, family members, society, co-workers, and the environment that we want us to do. Subjective norms are a person's view or beliefs about the expectations of people around him who influence to perform certain behaviours or not. The above understanding explains that subjective norms are a person's view of beliefs about the expectations of those around him who influence them to perform certain behaviours or not.

According to Fishbein and Ajzen in Suciанти (2017), subjective norms have two components that will become measurement indicators:

- Normative Beliefnamely trust in the advice of family, friends or lecturers related to the intention to take the Chartered Accountant (CA) certification

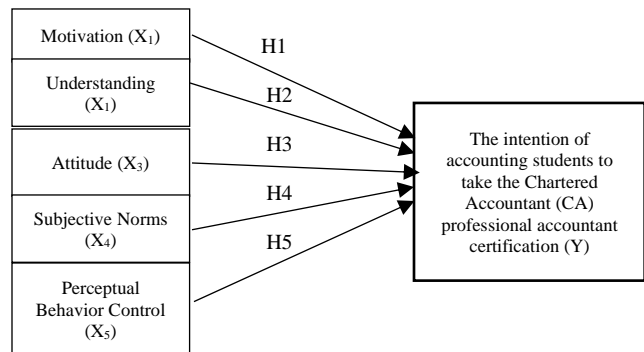
- Motivation to Complynamely the strength of trust in the advice of family, friends and lecturers to take the Chartered Accountant (CA) certification

**3) Perceptual Behavior Control**

The theory put forward by Ajzen in Suciанти (2017), the greater the resources, opportunities, and beliefs that individuals have the fewer obstacles they anticipate to occur, and the more likely the behaviour will be carried out. According to Hidayat in Suciанти (2017), Perceived Behavioral Control (PBC) is a person's perception of his ability to carry out a behaviour. There are two aspects to consider: how much people have control over behaviour (controllability) and how sure a person feels they can perform a behaviour (self-efficacy). From some of these definitions, it can be concluded perception of behavioural control will describe a person's confidence to perform the behaviour.

According to Rahma in Suciанти (2017), there are two components of Perceived Behavioral Control (PBC) which will be measurement indicators:

- Control Beliefs believe in the resources and opportunities needed to take the Chartered Accountant (CA) certification.
- Perceived power is an individual's perception of how strongly behavioural control influences him in generating behaviour so that it makes it easier or difficult to take Chartered Accountant (CA) certification.



**Fig. 1 Conceptual Framework**

**a) Hypothesis**

Based on theoretical studies, relevant research and frameworks of thought, the following research hypotheses can be drawn:

H1: Motivation has a positive and significant effect on the Intention of Accounting Students to take the Chartered Accountant (CA) Professional Accountant Certification.

- H2: Understanding has a positive and significant impact on the Intention of Accounting Students to take the Chartered Accountant (CA) Professional Accountant Certification.
- H3: Attitude has a positive and significant effect on the Intention of Accounting Students to take the Chartered Accountant (CA) Professional Accountant Certification.
- H4: Subjective Norms have a positive and significant effect on the Intention of Accounting Students to take the Chartered Accountant (CA) Professional Accountant Certification.
- H5: Perceived Behavioral Control has a positive and significant effect on the Intention of Accounting Students to take the Chartered Accountant (CA) Professional Accountant Certification.

**III. RESEARCH METHODS**

This research uses explanatory research. According to Sugiyono (2017:6), Explanatory Research is a research method to explain the position of the variables studied and the influence between one variable and another. The researcher uses explanatory research to test the proposed hypothesis; it is hoped that this research can explain the positive relationship between students' intentions in taking the professional accountant certification exam with motivation, understanding, attitudes, subjective norms and perceived behavioural control regarding the certification of professional accountants. CA).

This research uses quantitative research methods. According to Fatihudin (2019:146), Quantitative Research is a data analysis technique used that is clear, directed at answering problem formulations and testing hypotheses. According to Sugiyono (2017:35), quantitative methods are defined as research methods based on the philosophy of positivism used to examine certain populations or samples.

**A. Population**

According to Fatihudin (2019:64), the population is a generalization area consisting of objects or subjects with certain quantities and characteristics. All elements or elements to be studied.

The population used in this study were students and undergraduate students of the Accounting Study Program, Muhammadiyah University of Surabaya, Indonesian College of Economics Surabaya, Airlangga University Surabaya, and the National Development University "Veterans" East Java Surabaya because these universities collaborated with the Indonesian Institute of Accountants (Ikatan Accountants Indonesia (IAI).

**B. Sample**

According to Fatihudin (2019:66), the sample is a population subset. Samples can be properties, objects, symptoms, events, people, companies, types of production, finance, stocks, bonds, and other securities. In this study, the

sampling technique used is the purposive sampling technique, where the sample is taken with a specific purpose or purpose in accordance with the characteristics determined in this study, Fatihudin (2019: 76).

The characteristics that researchers set for respondents are as follows:

- Students from the Muhammadiyah University of Surabaya, the Indonesian College of Economics in Surabaya, Airlangga University in Surabaya, and the "Veteran" Development University in East Java, Surabaya from the Faculty of Economics, majoring in Accounting. Because this research is a study that discusses accounting certification and accounting students tend to understand more about accounting certification
- Active Students Class of 2017 - 2019
- Students who have the intention to take the Chartered Accountant (CA) professional accountant certification exam.

The sample calculation in this study uses the Slovin formula to determine the sample size from a known population of 4,620 undergraduate accounting students from 4 universities in Surabaya, namely Muhammadiyah University Surabaya, Indonesian College of Economics Surabaya, Airlangga University Surabaya, and National Development University. "Veteran" East Java Surabaya, Sugiyono (2019:81). The level of precision set in the determination of the sample is 10%.

Slovin's formula:

$$n = \frac{N}{1 + N(e)^2}$$

Information :

n: Sample size

N: Population size

e: Sampling error rate (sampling error)10%

Based on the Slovin formula, the magnitude of the withdrawal of the research sample is:

$$n = \frac{N}{1 + N(e)^2}$$

$$n = \frac{4.620}{1 + 4.620(0,1)^2}$$

$$n = \frac{4.620}{1 + 4.620(0,01)}$$

$$n = \frac{4.620}{1 + 46,2}$$

$$n = \frac{4.620}{47,2}$$

$$n = 97,8$$

So the sample size in this study was 98 accounting students who would-be respondents.

**C. Data Types and Sources**

This study uses primary data collection methods using a questionnaire to source data related to the variables studied. The questionnaires were distributed online using Google Form to undergraduate accounting students at the Muhammadiyah University of Surabaya, Indonesian College of Economics Surabaya, Airlangga University Surabaya, and the National Development University "Veteran" East Java Surabaya.

Data were collected using a modified Likert Scale from Sucianti's research (2017). The Likert scale measures attitudes, opinions, and perceptions of individuals or groups regarding social phenomena, Sugiyono (2019:146).

**Table 1. Modified Likert Scale Score**

Indicator	Score
Strongly Agree (SS)	4
Agree (S)	3
Disagree (TS)	2
Strongly Disagree (STS)	1

**D. Research Instruments**

This study obtained data collection by distributing questionnaires or questionnaires as the main data source. A questionnaire or Questionnaire is a data collection technique by giving respondents a set of questions or written questions to answer, Sugiyono (2017:142).

The researcher distributed the questionnaires to undergraduate accounting students from the Muhammadiyah University of Surabaya, Indonesian College of Economics Surabaya, Airlangga University Surabaya, and the National Development University "Veteran" East Java Surabaya.

**E. Data Analysis Techniques and Hypotheses**

**a) Research Instrument Test**

**1) Validity test**

A questionnaire is said to be valid if the questions on the Questionnaire can reveal something that the Questionnaire will measure. The validity test is used to determine whether or not a questionnaire is valid in research. According to Ghozali (2018), in the research of Helena, Sudarwati & Istiqomah (2020). The validity test compares the calculated r-value with the r table for the degree of freedom (df) = n-2, n is the number of samples. The criteria for testing the validity test are as follows:

- If r is a calculated table, then the instrument or question item significantly correlates with the total score (declared valid).
- If r count < r table, the instrument or question item is not significantly correlated with the total score (invalid).

**2) Reliability Test**

A reliability test is a tool to measure a questionnaire which is an indicator of a variable. According to Ghozali (2018) in Helena, Sudarwati & Istiqomah's (2020) research,

the reliability test is also used to test the consistency of the data within a certain period to determine the extent to which the measurements used can be trusted. Measurement of reliability is done employing One-Shot (measurement only once), and then the results are compared with other questions or measure the correlation between the answers to questions.

The technique used is Cronbach Alpha (a) which is a variable or construct that is said to be reliable if it gives a Cronbach Alpha value > 0.70; while to facilitate calculations in reliability testing, SPSS 25 application program tools are used, Ghozali (2018) in Helena's research, Sudarwati & Istiqomah (2020).

**b) Hypothesis testing**

**1) Multiple Linear Analysis Test**

Multiple linear regression analysis is an analysis used to determine the effect of the independent variable, which has more than one number on the dependent variable. This analytical model explains the relationship and how much influence each independent variable has on the dependent variable, Ghozali (2018) in the research of Helena, Sudarwati & Istiqomah (2020).

The following is the multiple linear regression equation used:

$$Y = a + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \beta_5X_5 + e$$

Information :

Y = Intention of accounting students to take accountant certification professional Chartered Accountant (CA)

X<sub>1</sub> = Motivation

X<sub>2</sub> = Understanding

X<sub>3</sub> = Attitude

X<sub>4</sub> = Subjective Norm

X<sub>5</sub> = Perceptual Behavior Control

a = Constant

β = Coefficient Estimate

e =Error

**2) T Uji test**

According to Ghozali (2018), in the research of Helena, Sudarwati & Istiqomah (2020), a T-test is used to determine the effect of each independent variable on the dependent variable, which is tested at a significance level of = 0.1, which means that the possibility of the truth of the conclusions drawn has a probability of 90% or a tolerance of error of 10%. If the probability value of t is less than 0.1, the independent variable affects the dependent variable.

The following are the decision-making criteria for the results of the t-count compared to the t-table:

- If the value of sig. <0.1, then the hypothesis is accepted (Significant). This shows that the independent variable partially has a significant effect on the dependent variable.
- If the value of sig. > 0.1, then the hypothesis is rejected (not significant). This shows that the independent variable does not significantly affect the dependent variable partially.

**IV. RESEARCH RESULTS AND DISCUSSION**

**A. Research Result**

The results of the description of the demographic data, the general description of the object in this study, the respondents used were undergraduate students of Accounting from the Muhammadiyah University of Surabaya, Indonesian College of Economics Surabaya, Airlangga University Surabaya, and the National Development University "Veteran" East Java Surabaya. The research was conducted by distributing 98 questionnaires.

In this study, researchers used a questionnaire to source data related to the variables studied. The questionnaires were distributed online via E-mail and Whatsapp using Google form to undergraduate accounting students from Muhammadiyah University Surabaya, Indonesian College of Economics Surabaya, Airlangga University Surabaya, and the National Development University. "Veteran" East Java Surabaya.

The questionnaires were distributed from November 29, 2021 – to December 18, 2021. Of the questionnaires distributed by researchers, 216 questionnaires were distributed. 118 respondents answered that they did not meet the criteria with the answer that they did not have the intention to take part in the Chartered Accountant (CA) professional accountant certification. The questionnaires processed in this study are 98 undergraduate accounting students from the Muhammadiyah University of Surabaya, Indonesian College of Economics Surabaya, Airlangga University Surabaya, and the National Development University. "Veteran" East Java Surabaya. The following is the rate of return of the Questionnaire in this study:

**Table 2. Description of Questionnaire Data Collection**

Information	Amount
Questionnaire distributed	216
The returned Questionnaire does not meet the research criteria	118
Processable questionnaire	98

Respondents sampled in this study were undergraduate accounting students from the Muhammadiyah University of Surabaya, Indonesian College of Economics Surabaya, Airlangga University Surabaya, and East Java "Veteran" National Development University Surabaya. Data on respondent characteristics based on returned questionnaires include gender, current semester, and university origin. Overall, the following demographic data of respondents are shown in table 4.2 as follows:

**Table 3. Respondent Demographics Data**

Information	Criteria	Amount	Percentage
Gender	Man	22	22.4%
	Woman	76	77.6%
	TOTAL	98	100%
Semester	7 (Seven)	37	37.8%
	5 (Five)	61	62.2%
	TOTAL	98	100%
University	UMSurabaya	38	38.8%
	STIESIA	25	25.5%
	UNAIR	20	20.4%
	UPNSurabaya	15	15.3%
	TOTAL	98	100%

Based on the respondent's data in table 4.2, it is known that the respondents collected were 98 people. The characteristics of respondents based on gender were 22 people (22.4%) male and 76 people (77.6%) female.

Based on the semester being taken, the students are 37 people (37.8%) in semester 7 and 61 people (62.2%) in semester 5.

Based on university origin, 38 people (38.8%) from Muhammadiyah University Surabaya, 25 people (25.5%) from the Indonesian College of Economics Surabaya, 20 people (20.4%) from Airlangga University Surabaya, and 15 people (15.3%) from the National Development University "Veteran" East Java, Surabaya.

The results of the analysis of this study describe:

**B. Research Instrument Test**

**a) Validity test**

**Table 4. Motivation Validity Test Results (X1)**

Question	Person Correlation	R table	Criteria	Information
M1	0.490	1654	R count > R Table	Valid
M2	0.576	1654	R count > R Table	Valid
M3	0.574	1654	R count > R Table	Valid
M4	0.411	1654	R count > R Table	Valid
M5	0.555	1654	R count > R Table	Valid
M6	0.609	1654	R count > R Table	Valid
M7	0.710	1654	R count > R Table	Valid
M8	0.655	1654	R count > R Table	Valid
M9	0.577	1654	R count > R Table	Valid

The motivation validity test (X1) shows that 9 questions are declared valid because the calculated r-value is greater than the r table, namely, 0.1654. It can be concluded that the 9 questions in motivation (X1) have met the requirements and are declared valid.

**Table 5. Understanding Validity Test Results (X2)**

Question	Person Correlation	R Table	Criteria	Information
P1	0.625	0.1654	R count > R Table	Valid
P2	0.739	0.1654	R count > R Table	Valid
P3	0.686	0.1654	R count > R Table	Valid
P4	0.746	0.1654	R count > R Table	Valid
P5	0.649	0.1654	R count > R Table	Valid
P6	0.607	0.1654	R count > R Table	Valid
P7	0.591	0.1654	R count > R Table	Valid

Based on the understanding validity test (X2), 7 questions are declared valid because the calculated r-value is greater than the r table, namely, 0.1654. It can be concluded that the 7 questions in understanding (X2) have met the requirements and are declared valid.

**Table 6. Attitude Validity Test Results (X3)**

Question	Person Correlation	R Table	Criteria	Information
S1	0.547	0.1654	R count > R Table	Valid
S2	0.390	0.1654	R count > R Table	Valid
S3	0.559	0.1654	R count > R Table	Valid
S4	0.378	0.1654	R count > R Table	Valid
S5	0.601	0.1654	R count > R Table	Valid
S6	0.429	0.1654	R count > R Table	Valid
S7	0.527	0.1654	R count > R Table	Valid
S8	0.534	0.1654	R count > R Table	Valid
S9	0.617	0.1654	R count > R Table	Valid
S10	0.589	0.1654	R count > R Table	Valid
S11	0.558	0.1654	R count > R Table	Valid
S12	0.470	0.1654	R count > R Table	Valid

Based on the attitude validity test (X3) shows that 12 questions are declared valid because the calculated r-value is greater than the r table, namely, 0.1654. It can be concluded that the 12 questions in Attitude (X3) have met the requirements and were declared valid.

**Table 7. Subjective Norm Validity Test Results (X4)**

Question	Person Correlation	R Table	Criteria	Information
NS1	0.702	0.1654	R count > R Table	Valid
NS2	0.773	0.1654	R count > R Table	Valid
NS3	0.684	0.1654	R count > R Table	Valid
NS4	0.659	0.1654	R count > R Table	Valid
NS5	0.773	0.1654	R count > R Table	Valid
NS6	0.695	0.1654	R count > R Table	Valid

Based on the results of the validity test of the Subjective Norm (X4), 6 questions are declared valid because the calculated r-value is greater than the r table, namely, 0.1654. It can be concluded that the 6 questions in the Subjective Norm (X4) have met the requirements and are declared valid.

**Table 8. Perceived Behavior Control Validity Test Results (X5)**

Question	Person Correlation	R Table	Criteria	Information
KPP1	0.739	0.1654	R count > R Table	Valid
KPP2	0.625	0.1654	R count > R Table	Valid
KPP3	0.768	0.1654	R count > R Table	Valid
KPP4	0.702	0.1654	R count > R Table	Valid
KPP5	0.497	0.1654	R count > R Table	Valid
KPP6	0.643	0.1654	R count > R Table	Valid



Based on the results of the validity test of the Perceived Behavioral Control (X5) shows that 6 questions are declared valid because the calculated r-value is greater than the r table, namely, 0.1654. It can be concluded that the 6 questions in the Perceived Behavioral Control (X5) have met the requirements and are declared valid.

**Table 9. Intention Validity Test Results (Y)**

Question	Person Correlation	R Table	Criteria	Information
N1	0.878	0.1654	R count > R Table	Valid
N2	0.797	0.1654	R count > R Table	Valid
N3	0.829	0.1654	R count > R Table	Valid
N4	0.886	0.1654	R count > R Table	Valid

Based on the Intention validity test (Y) shows that 4 questions are declared valid because the calculated r-value is greater than the r table, namely, 0.1654. It can be concluded that the 4 questions in Intention (Y) have met the requirements and are declared valid.

**b) Reliability Test**

**Table 10. Reliability Test Results**

Variable	Cronbach Alpha	Determination Value	Information
Motivation (X1)	0.70	0.745	Reliable
Understanding (X2)	0.70	0.782	Reliable
Attitude (X3)	0.70	0.752	Reliable
Subjective Norm (X4)	0.70	0.806	Reliable
Perceptual Behavior Control (X5)	0.70	0.746	Reliable
Intention (Y)	0.70	0.865	Reliable

A variable is reliable if it gives Cronbach's Alpha value > 0.70. Based on the results of the reliability test that has been carried out, it shows that the Motivation Variable (X1) has a Cronbach's Alpha value of 0.745, the Understanding Variable (X2) has a Cronbach's Alpha value of 0.782, Attitude Variable (X3) has a Cronbach's Alpha value of 0.752, Subjective Norm Variable (X4) has a Cronbach's Alpha value of 0.806, the Perceived Behavioral Control Variable (X5) has a Cronbach's Alpha value of 0.746, and the Intention Variable (Y) has a Cronbach's Alpha value of 0.865. The reliability test results showed that the results of the variables in the study had a Cronbach's Alpha value > 0.70 and could be declared reliable.

**C. Hypothesis Testing**

**a) Multiple Linear Analysis Test**

Multiple Linear Regression Analysis is an analysis used to explain the relationship and influence of each independent variable on the dependent variable. The following multiple linear regression equation is used:

$$Y = a + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \beta_5X_5 + e$$

**Table 11. Multiple Linear Analysis Test Results Coefficients**

Model	Understandardized B	Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1 (Constant)	3.267	2.947	2.947	1.108	.271
Motivation	.183	.080	.3242	2.298	.024
Understanding	-.101	.082	-.131	-1.235	.220
Attitude	.036	.070	.059	.519	.605
Subjective	.223	.076	.297	2.946	.004
Norms perceptual Behavior Control	.065	.082	.078	.799	.426

a. Dependent Variable : INTENTION

The regression equation from the results of the multiple linear analysis test is as follows:  
 $Intention = 3.267 + 0.183 + (-0.101) + 0.036 + 0.223 + 0.065 + e$

**b) T Uji test**

**Table 12. T-Test Results**

Variable	t count	t table	Information
Motivation	2,298	1,661	Ho accepted
Understanding	-1,235	1,661	Ho rejected
Attitude	0,519	1,661	Ho rejected
Subjective Norms	2,964	1,661	Ho accepted
Perceptual Behavior Control	0,799	1,661	Ho rejected

Based on the results of the t-test that has been carried out, motivation has a value of 2.298, understanding has a value of -1.235, attitude has a value of 0.519, subjective norm has a value of 2.964, and perceived behavioural control has a value of 0.799.

So from the results of the t-test, it can be concluded that motivation and subjective norms have an individual effect on the dependent variable in this study, namely the intention of accounting students to take Chartered Accountant (CA) professional accountants certification. Meanwhile, the variables of understanding, attitude, and perceived behavioural control have no individual effect on the dependent variable, namely the intention of accounting students to follow the Chartered Accountant (CA) professional accountant certification.

**D. Discussion**

**a) The effect of motivation on the intention of accounting students to follow the Chartered Accountant (CA) professional accountant certification**

The results of this study indicate that motivation has a positive and significant effect on the intention of accounting students to follow the Chartered Accountant (CA) professional accountant certification.

This is indicated by the value of the regression coefficient of motivation (X1) of 0.183, which means that if motivation (X1) increases by one unit, the student's intention to take CA certification (Y) will also increase by 0.183.

The results of the partial t-test indicate that the motivation for accounting students' intentions to follow the Chartered Accountant (CA) professional accountant certification has a significant level of  $0.024 < 0.1$  with account value  $> t$  table ( $2.298 > 1.661$ ), which means that

motivation has a positive and significant effect on the intention of accounting students to take the Chartered Accountant (CA) professional accountant certification.

Therefore, hypothesis 1, which states that motivation has a positive and significant effect on the intention of accounting students to participate in the Chartered Accountant (CA) professional accountant certification, is accepted.

The theory put forward by Maslow in Karimah (2020) proves that motivation is increasing in which individual physiological needs must be motivated by a higher level so that the need for security arises. The need for affection arises, and meta needs will arise.

The results of this study follow Nisa's research (2019) with the results research that motivation has a significant effect on the intentions of accounting students to participate in the Chartered Accountant (CA) professional accountant certification. Karimah's research (2020) shows that student motivation to take the Chartered Accountant (CA) certification is measured by 3 things: quality motivation, career motivation, and economic motivation.

The results in this study are based on the measurement indicators used, and motivation has a positive effect on student intentions because of the encouragement from within the student to improve the quality or ability to carry out their duties properly and correctly by following the Chartered Accountant (CA) certification. There is encouragement from within students to improve their abilities in achieving a better position or career by participating in Chartered Accountant (CA) certification and encouragement from within students to improve the economy in the form of direct rewards such as basic salary, overtime pay and non-payment awards. Such insurance and pension programs follow the Chartered Accountant (CA) certification.

**b) The effect of understanding on the intention of accounting students to follow the Chartered Accountant (CA) professional accountant certification**

The results of this study indicate that understanding has a negative and insignificant effect on the intentions of accounting students to follow the Chartered Accountant (CA) professional accountant certification.

This is indicated by the regression coefficient of understanding (X2) of -0.101, which means that if the understanding (X2) increases by one unit, the student's intention to take CA certification (Y) will decrease by 0.101.

The results of the partial t-test show that the understanding of the accounting student's intention to take the Chartered Accountant (CA) professional accountant certification has a significant level of  $0.220 > 0.1$  with t

count < t table (-1.235 < 1.661), which means that understanding has an insignificant negative effect. On the intention of accounting students to take the Chartered Accountant (CA) professional accountant certification.

Therefore, hypothesis 2, which states that understanding has a positive and significant effect on the intention of accounting students to take the Chartered Accountant (CA) professional accountant certification, is rejected.

According to Widiaworo (2017: 81), understanding is a person's ability to connect information that has been learned into one complete image in one's brain.

The results of this study are following Suciati's research (2017) with research results that understanding does not have a significant effect on the intentions of accounting students to follow the Chartered Accountant (CA) professional accountant certification and is in contrast to Karimah's (2020) research where the results of the study indicate that the level of understanding has a significant effect on interest in accounting students to take the CA certification. The Theory of Planned Behavior (TPB), proposed by Ajzen and Fishbein (1980) in Azwar (2011:11), explains that humans who have a rational nature will use the existing information systems and then understand the impact of their behaviour before deciding to realize the behaviour. Individual intentions are influenced by attitudes in behaviour, subjective norms and perceived behavioural control.

The level of understanding of the Chartered Accountant (CA) shows how high the student understands and understands the Chartered Accountant (CA). The level of understanding in question is related to understanding the requirements to follow the Chartered Accountant (CA) professional accountant certification, which refers to the Regulation of the Minister of Finance of the Republic of Indonesia Number 216/PMK.01/2017 concerning state-registered accountants in Chapter II regarding experience in the field of accounting, application for registered accountants registered, and registered accountants for foreign nationals, and Chapter III concerning the requirements for the accounting profession certification exam.

This study indicates that the more a person understands to follow the Chartered Accountant (CA) certification, the less intention is to follow the Chartered Accountant (CA) certification. This is because several requirements are quite complicated, such as to obtain a Chartered Accountant (CA) degree, you must have practical experience or teaching experience in accounting for at least 3 years, and to be registered for Chartered Accountant (CA) certification, you must submit a written application to the Minister of Finance. This means that if students understand the complexity of the requirements to follow the Chartered Accountant (CA)

certification, then the intention to participate in the Chartered Accountant (CA) certification will be reduced.

***c) The effect of attitude on the intention of accounting students to follow the Chartered Accountant (CA) professional accountant certification***

The results of this study indicate that attitudes have a positive and insignificant effect on the intentions of accounting students to take professional accountants certification of Chartered Accountants (CA).

This is indicated by the attitude regression coefficient (X3) of 0.036, which means that if the Attitude (X3) increases by one unit, the student's intention to take CA certification (Y) will also increase by 0.036.

The results of the partial t-test show that the attitude towards the intention of accounting students to follow the Chartered Accountant (CA) professional accountant certification has a significant level of  $0.605 > 0.1$  with t count < t table ( $0.519 < 1.661$ ), which means that attitude has a positive and insignificant effect on the intention of accounting students to take the Chartered Accountant (CA) professional accountant certification.

Therefore, hypothesis 3, which states that attitude has a positive and significant effect on the intention of accounting students to take part in the Chartered Accountant (CA) professional accountant certification, is rejected.

According to Fishbein and Ajzen in Suciati (2017), attitude is the number of feelings (affects) that a person feels to accept or reject an object or behaviour.

The results of this study are in accordance with the research conducted by Mihartinah & corynata (2018). The study results show that attitudes do not affect the intentions of accounting students to take the Chartered Accountant (CA) professional accountants certification. In Suciati's research (2017), attitudes are influenced by several things, namely, intrinsic value, career prospects, and the job market. Fishbein and Ajzen in Suciati (2017) explain that attitudes are formed by two components, namely Behavioral Belief, which is a belief that a person has towards behaviour and is a belief that drives a person's attitude, and Evaluation of Evaluation Belief which is an individual's positive or negative evaluation of behaviour based on beliefs that someone has.

In this study, the results show that attitudes have a positive and insignificant effect on intentions; accounting students are unsure and have no hope for intrinsic value, career prospects, and the job market. And consider it less profitable to follow the Chartered Accountant (CA) certification so that one's attitude is not pushed to have the intention of taking the Chartered Accountant (CA) certification.

**d) The effect of subjective norms on the intention of accounting students to follow the Chartered Accountant (CA) professional accountant certification**

The results of this study indicate that subjective norms have a positive and significant effect on the intention of accounting students to take the Chartered Accountant (CA) professional accountant certification.

This is indicated by the subjective norm regression coefficient (X4) of 0.223, which means that if the subjective norm (X4) increases by one unit, the student's intention to take CA certification (Y) will also increase by 0.223.

The results of the partial hypothesis test show that the subjective norm on the intention of accounting students to follow the Chartered Accountant (CA) professional accountant certification has a significant level of  $0.004 < 0.1$  with  $t_{count} > t_{table}$  ( $2,964 > 1.661$ ), which means that subjective norms have a positive effect. And significant to the intention of accounting students to follow the Chartered Accountant (CA) professional accountant certification.

Therefore, hypothesis 4, which states that subjective norms have a positive and significant effect on the intention of accounting students to participate in the Chartered Accountant (CA) professional accountant certification, is accepted.

According to Azwar (2011:12), subjective norms are beliefs that come from other people such as friends, family, co-workers, and the environment that we want us to do.

The results of this study are in accordance with the research conducted by Suciarti (2017), with the study results of subjective norms having a significant effect on the intentions of accounting students to participate in the Chartered Accountant (CA) professional accountant certification. According to Fishbein and Ajzen in Suciarti (2017), subjective norms consist of two components, namely Normative Belief, which is a perception or belief about other people's expectations of themselves that becomes a reference for displaying behaviour or not related to the opinions of figures or other people and influences the individual. Or the role model and Motivation to Comply, which is an individual's motivation to meet expectations.

The results of this study indicate that subjective norms have a positive and significant effect on the intention of accounting students to take the Chartered Accountant (CA) professional accountant certification. These results indicate that the advice of family, friends, and lecturers is very influential in increasing student confidence. The encouragement arises so that students have the intention to take Chartered Accountant (CA) certification. Therefore, it can be concluded that suggestions from family, friends and lecturers are needed to increase students' intention to take the Chartered Accountant (CA) certification.

**e) The effect of perceived behavioural control on the intention of accounting students to follow the Chartered Accountant (CA) professional accountant certification**

This study indicates that perceived behavioural control has a positive and not significant effect on the intention of accounting students to follow the Chartered Accountant (CA) professional accountant certification.

This is indicated by the regression coefficient value of perceived behaviour control (X5) of 0.065, which means that if perceived behavioural control (X5) increases by one unit, the student's intention to take CA certification (Y) will also increase by 0.065.

The results of the partial t-test show that the attitude towards the intention of accounting students to follow the Chartered Accountant (CA) professional accountant certification has a significant level of  $0.425 > 0.1$  with  $t_{count} < t_{table}$  ( $0.799 < 1.661$ ), which means that attitude has a positive and insignificant effect on the intention of accounting students to take the Chartered Accountant (CA) professional accountant certification.

Therefore, hypothesis 5, which states that perceived behavioural control has a positive and significant effect on the intention of accounting students to participate in the Chartered Accountant (CA) professional accountant certification, is rejected.

According to Mihartinah & Corynata (2018), perceived behavioural control refers to a person's perception of the difficulty or failure of carrying out certain behaviours and anticipating obstacles.

The results of this study are in accordance with research by Mihartinah & Corynata (2018). The results research that perceived behavioural control has no significant effect on the intention of accounting students to participate in the Chartered Accountant (CA) professional accountant certification. This study means that respondents think it is difficult to follow the Chartered Accountant (CA) certification. According to Hidayat in Suciarti (2017), Perceived Behavioral Control (PBC) is a person's perception of his ability to perform a behaviour. Two components of Perceived Behavioral Control (PBC), namely, Control Belief which is a belief about the sources and opportunities needed to perform the behaviour,

The results of this study indicate that perceived behavioural control has no significant effect on the intention of accounting students to follow the Chartered Accountant (CA) professional accountant certification because students think it is difficult to follow the Chartered Accountant (CA) certification, seen in the results of the answers that are difficult for students if they follow the Chartered certification. Accountant (CA) because it will have high

working hours, to get a degree from Chartered Accountant (CA) certification has too long an allocation of time, and the costs required to take a CA degree are quite expensive.

**V. CONCLUSION**

Based on the research results that have been described in the discussion in the previous chapter, the following conclusions can be drawn: 1) Motivation has a positive and significant effect on the intention of accounting students to follow the Chartered Accountant (CA) professional accountant certification 2) Understanding has a negative and insignificant effect on the intention of accounting students to follow the Chartered Accountant (CA) professional accountant certification, 3) Attitudes have a positive and insignificant effect on the intention of accounting students to join the Chartered Accountant (CA) professional accountant certification. 4) Subjective norms have a positive and significant effect on the intention of accounting students to take the Chartered Accountant (CA) professional accountant certification. 5) The perceived behavioural control has a positive and insignificant effect on the intention of accounting students to take the Chartered Accountant (CA) professional accountant certification.

**RESEARCH LIMITATIONS**

This study has several limitations as follows:

- This study uses a questionnaire as a source of data. The data collected only describes students' opinions of accounting students' willingness to take the Chartered Accountant (CA) professional accountant certification so that researchers cannot control respondents' answers that do not show the real situation. Questionnaires can also show that the data collected can be biased due to differences in perceptions between researchers and respondents to the questions asked, resulting in conclusions not in accordance with the actual situation.
- This study's limited number of respondents were undergraduate accounting students from Muhammadiyah University Surabaya, STIESIA Surabaya, Airlangga University Surabaya, and the National Development University "Veteran" East Java Surabaya.

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