

Impact Of Social Motivation, Career Motivation, Quality Motivation And Length Of Education On The Student's Interest In Attending Accounting Professional Education

Ni Luh Putu Trisna Dewi¹, I Ketut Yadnyana²

Faculty of Economics and Business, Udayana University, Bali, Indonesia

ABSTRACT: This research was done in Faculty of Economics and Business, Udayana University. This research aimed to observe the influence of social motivation, career motivation, quality motivation and the length of education on student's interest in attending Accounting Professional Education. The samples in this research were the regular program students of Accounting and Management batch 2016. There were 165 samples which are used by using the non-probability sampling method and purposive sampling technique. The result of the research showed that social motivation, career motivation and quality motivation gave a positive impact to the student's interest in attending Accounting Professional Education. The length of education gave a negative impact to the student's interest in attending Accounting Professional Education.

Keywords: *Motivation, Length of Education, Student's Interest in Attending Accounting Professional Education.*

I. INTRODUCTION

Accounting Professional Education is very important for accounting students since the education can give a contribution for them to become a professional accountant. But the fact is, nowadays there is only a few accounting students who interest in attending the Accounting Professional Education. Based on that, the internal motivation is needed for students to be interested in attending the Accounting Professional Education. The aims of Accounting Professional Education are to create fresh graduates who are skilled in accounting profession field and also to give a competency of accounting profession. According to the Laws of Ministry of Finance No. 216/PMK.01/2017 article 5 paragraph (3), in order to attend Accounting Professional Education, a person must pursue a minimum degree of level 4 diploma or bachelor of accountancy as well as bachelor of non-accountancy which from Indonesian and foreign universities. Where the foreign universities must equalized the degree by authorized institution based on the Indonesian education laws. The candidates who are level 4 diplomas or bachelors of non-accountancy must attend the matriculation which is held by Accounting Professional Education organizer. It includes Common Body of Knowledge in accountancy field that consists of, finance accounting, management and cost accounting, auditing, information system, tax, business laws, finance management and economy. According to the Laws of Ministry of Finance No 216/PMK.01/2017, the students which had took the education and successfully passed the Accounting Professional Education, will not be able to receive the certificate and Certified Public Accountant degree directly. A person needs to take a certification test of accounting profession first and gets a proof that he had passed the test which is held by the Association of Accounting Profession. The organizer of Accounting Professional Education also related to the laws about the use of accountant degree as regulated in the Laws of Ministry of Finance of Republic of Indonesia No 216/PMK.01/2017 about certified accountant. The accountant profession in Indonesia is relatively low since the number of professional accountant in Indonesia ranked fourth after Thailand, Malaysia and Singapore. It is unfortunate, since the number of Indonesian population is one of the biggest populations with the total around 249 million people but only a few that became professional accountant which were 24.587 people (IAI, 2015). If it is compared to Thailand, Malaysia and Singapore, Indonesia supposed to have a bigger potential in the growth of professional accountant number since it is supported by the large amount of population. It indicates that the interest of Indonesian, especially the accountancy fresh graduates, to become a public accountant is still low. The low number of public accountant development in Indonesia can be caused by many factors which influenced the interest of accountancy fresh graduates for not considering the public accountant profession in their career list. There are many factors which influenced the interest of students in attending Accounting Professional Education such as career motivation, economic motivation, quality motivation, degree motivation, social motivation, tuition fee, length of education and the motivation to join USAP. There are other researches, for instance the research by Vesperalis and Muliarta (2017) show the influence of social motivation, career motivation, economic motivation and motivation to get degree on the interest of bachelor of accountancy in

attending Accounting Professional Education. Dewi and Sari (2018) in their research analyze the career motivation, quality motivation, social motivation, tuition fee and the interest in attending Accounting Professional Education. Meanwhile, Febbryanti and Suardana (2018) show the influence of career motivation, motivation in joining USAP, quality motivation, economic motivation and the knowledge of Law No. 5 of 11 about public accountant, on the interest of accounting students to attend Accounting Professional Education.

Motivation is a state in someone which caused the individual's desire to do some kind of activities in order to achieve a goal (Dewi and Setiawanta, 2014). Robbins and Judge (2015), define motivation as a process which explained about power, direction and someone's discipline in their effort to achieve a goal. Therefore, to encourage interest in attending Accounting Professional Education, the role of social motivation, career motivation and quality motivation are needed. The length of education is also needed as a role of students in attending Accounting Professional Education. Social motivation is a motivation which based on someone's activity to other people through a reaction and when they make a decision, they always consider the consequence to other people (Martameh, 2012). Moreover, social motivation can be define as an internal cause from the self to do an activity which has a social value and also to get a confession and reward from their surroundings. Social motivation can lead the individual to act differently since it is related with the economic motivation as its background (Akerlof, 2006). The result of researches which conducted by Nurhayani (2012) and Kusumo and Ahyani (2015), show that social motivation gave a positive impact to the student's interest in attending Accounting Professional Education.

Career motivation is something that comes from the self in order to do an effort which can increase their performance and cause a better phase. Career motivation is a state which makes people move towards their goal and it is related with their work environment (Lunenburg, 2011). The students who choose public accountant as their career, wish upon work security, work satisfy, accounting ability as well as getting a potential income in the future (Zyl and Villiers, 2011). Accounting Professional Education is an education institution which can influence the growth of accountant career. Accounting Professional Education also helps students who want to develop their skills and abilities in accounting field. Having a high career motivation in the future, can increase someone's interest in attending Accounting Professional Education. The result of researches by Berlinasari and Erawati (2017), Andoko and Sukhemi (2015) as well as Kusumo and Ahyani (2015) show that career motivation gave a positive impact to the student's interest in attending Accounting Professional Education.

Quality motivation is an encouragement which comes from the self in order to be able to get and increase the personal quality as well as to do task properly that related with their skill (Berlinasari and Erawati, 2017). A good quality motivation, which is experienced by someone, is supported by the structure autonomy and it has an emotional involvement in creating an environment which may able to fulfill their basic needs which are competency and knowledge (Vansteenkiste et al., 2009). Accounting Professional Education can increase the quality of bachelor of accountancy (Kusumastuti & Waluyo, 2013). Aryani and Erawati (2016) as well as Dyastari and Yadnyana (2016) state that quality motivation gave a positive impact to the student's interest in attending Accounting Professional Education.

The length of education is a process when a person organizes and interprets their sensory images of the scheduled time of study in which they have to study and finish during the scheduled time. Most of the fresh graduates of economics choose to work as soon as possible after they graduated because of the economic or career factor. They tend to think that the length of education in getting a bachelor of accountancy degree for four years plus the time of attending Accounting Professional Education for one or 1,5 years until they finally work, is too long. This problem makes many fresh graduates finally choose to work first rather than attending Accounting Professional Education. The problem about the length of education which is considered too long or not as the same as the student's perception and tends to be relative is based on the people's judgment. This statement is supported by a research which is conducted by Apriani (2013) which state that the length of education did not give a positive impact to the student's interest in attending Accounting Professional Education.

Social motivation means as a cause for people to do an activity with an aim that has a social value, which is to receive a confession as well as reward from their surroundings. When having an accountant degree, their inner satisfaction will be appeared where people with their skills can be trusted by others. Buss et al. (1997) state that the importance of status as social motivation will give an impact to the anxiety level of people. Besides, social motivation psychologically can ignore the role of gender. Baumeistel et al. (1991) show that the desire to socialize with other people holds a central role in the need of doing a connection with people. In addition, there are also other aspects such as competency and the needs to achieve. McClintock (1972), Chevallier (2012), Nurhayani (2012) as well as Kusumo and Ahyani (2015) show that the variable of social motivation gave a positive impact to the student's interest in attending Accounting Professional Education. According to the explanation above, it can be concluded that the social motivation is a cause which comes from

the self to get prestige or self-actualization from their surroundings. According to the statement above about social motivation, the hypothesis can be shown as below:

H₁: Social Motivation Gave a Positive Impact to the Student's Interest in Attending Accounting Professional Education.

According to (Ellya and Yuskar, 2006), career is a skill or professionalism in a specific field which is rated by the job experience. It can give a contribution to the organization. Career motivation consists of three individual characters which are career strength, career identity and career insight (Noe et al., 1990). Career is seen as a sequence of promotions in order to gain a higher responsibility of job or a better job position with an aim to have a satisfying career life (Kermis, 2011). Career choice is a self-expression since choice points out people's motivation, knowledge, personality and all of their skills. Career motivation which is multidimensional, consists of three main factors, which are career strength, career insight and career identity (Alniacik et al, 2012). The researches which are conducted by Farmer (1967), Nisa (2012), Rita and Indiarito (2013), Yudhistira (2014), Setyaningsih (2016), as well as Kurniawan (2017) also state that career motivation gave a positive impact to the student's interest in attending Accounting Professional Education. According to the explanation, it can be concluded that career motivation is a cause which comes from the self in order to have an improvement in getting a higher position or occupation. According to the statement above about career motivation, therefore the hypothesis can be shown as follow:

H₂: Career Motivation Gave a Positive Impact to the Student's Interest in Attending Accounting Professional Education.

Quality motivation is an encouragement which comes from the self in order to be able to get and increase the personal quality and the skills with the intention of doing task properly. Having a high quality motivation will help people to develop their potential. Therefore the human resource will be increasing which is compatible with their quality. Quality is a dynamic condition which is related to a product, service, human resource, process and environment that fulfill or beyond someone's expectation (Goetsch and Stanley, 2002). Quality is a totality of shape and characteristic of a product or service which points out its ability to fulfill the needs that are clear or covert (Render and Herizer, 2004). (Schindler, et al., 2015) state that quality is a term that has some interpretations depends on the judgment from the concerned. Aryani (2015), Yudhistira (2014), Kurnia (2014) and Condrorini (2015) show that quality motivation gave a positive impact to the student's interest in attending Accounting Professional Education. Those researches oppose the research that was conducted by Widyastuti dkk, (2004), which state that quality motivation did not give a significant impact to the student's interest in attending Accounting Professional Education. According to the statement above about quality motivation, therefore the hypothesis can be given as below:

H₃: Quality Motivation Gave a Positive Impact to the Student's Interest in Attending Accounting Professional Education.

The length of education is a process when a person organizes and interprets their sensory images of the scheduled time of study in which they have to study and finish during the scheduled time. According to Yuneriya et al. (2013), the length of education is a process that must be passed by student to go through Accounting Professional Education and to get a profession degree as an accountant. Most of the fresh graduates of economics tend to choose to work immediately after they graduated because of the economic or career factor. They tend to think that the length of education in getting a bachelor of accountancy degree for four years plus the time of attending Accounting Professional Education for one or 1,5 years until they finally work, is too long. This problem makes many fresh graduates finally choose to work first rather than attending Accounting Professional Education. The problem about the length of education which is considered too long or not as the same as student's perception and tends to be relative is based on the people's judgment. This statement is supported by the researches which are conducted by Apriani (2013) and Setyaningsih (2016) which state that the length of education did not give a positive impact to the student's interest in attending Accounting Professional Education. However, the research that was conducted by Hadiprasetyo (2014) explains that the perception of the length of education had a significant and positive impact on the accounting student's interest in attending Accounting Professional Education. Based on the explanation above, it can be concluded that the higher the perception of the length of education, the lower the student's interest in attending Accounting Professional Education. According to the statement above about the length of education, therefore the hypothesis can be given as follow:

H₄: Length of Education Gave a Negative Effect to the Student's Interest in Joining Accounting Professional Education.

II. RESEARCH METHODS

The location of this research was located in Faculty of Economics and Business, Udayana University, especially the Bachelor students of Accounting and Management Program batch 2016. The location was chosen since most of the students that attended Accounting Professional Education were from Faculty of Economics

and Business, Udayana University. The object of this research was the student's interest in attending Accounting Professional Education.

The populations in this research were the active students of Bachelor Regular Study Program of Accounting and Management batch 2016, Faculty of Economics and Business, Udayana University. The technique used in determining the sample of this research was the nonprobability sampling and the sampling technique was purposive sampling. Purposive sampling is a sampling technique with certain consideration.

Multiple linear regression analysis was used in order to observe the dependency between one dependent variable with one independent variable or without moderator variable, as well as to observe the dependency between one dependent variable with some independent variables. The regression model in this research was assumed as linier and tested with the significance level of $\alpha = 5\%$.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \varepsilon \dots \dots \dots (1)$$

Explanation:

α : Constant

β_1, β_5 : Regression Coefficient of Independent Variable

X_1 : Social Motivation

X_2 : Career Motivation

X_3 : Quality Motivation

X_4 : Length of Education

Y : Student's Interest in Attending Accounting Professional Education

III. RESULTS AND DISCUSSION

The descriptive statistic which was illustrated in this research is to give information about research variable characteristic, such as: minimum value, maximum value, mean and standard deviation with N as the number of research respondents. The descriptive statistic can be seen on table 1.

Table 1. Descriptive Statistics Analysis Table

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Social Motivation (X1)	75	2.00	4.00	3,21	0,470
Career Motivation (X2)	75	2.33	4.00	3,27	0,425
Quality Motivation (X3)	75	2.50	4.00	3,26	0,441
The Length of Education (X4)	75	2.00	4.00	3,01	0,580
Interest in Attending Accounting Professional Education (Y)	75	2.20	4.00	3,32	0,483

Source: Research Data, 2020

The social motivation variable has a mean value of 3,21. This value tends to approach the maximum number. It means, based on the answer of the questions on the questionnaire about social motivation, it indicates that the student's interest in attending Accounting Professional Education tends to be high. The standard deviation value of social motivation is 0,470. This value is lower than the mean value. This emphasizes that the spread data which is respondent's answer on the statements of study behavior can be considered equal or the data range from one another is not classified as high.

The career motivation variable has a mean value of 3,27. This value tends to approach the maximum value. It means, based on the answer or statement in the questionnaire about career motivation, it indicates that the student's interest in attending Accounting Professional Education tends to be high. The standard deviation value of career motivation is 0,425. This value is lower than the means value. This emphasizes that the spread data which is respondent's answer on the statements of study behavior can be considered equal or the data range from one another is not classified as high.

The quality motivation variable has a mean value of 3,26. This value tends to approach the maximum value. It means, based on the answer or statement in the questionnaire about quality motivation, it indicates that the student's interest in attending Accounting Professional Education tends to be high. The standard deviation value of quality motivation is 0,441. This value is lower than the means value. This emphasizes that the spread data which is respondent's answer on the statements of study behavior can be considered equal or the data range from one another is not classified as high.

The length of education variable has a mean value of 3,01. This value tends to approach the maximum value. It means, based on the answer or statement in the questionnaire about length of education, it indicates that the student's interest in attending Accounting Professional Education tends to be high. The standard deviation value of length of education is 0,580. This value is lower than the means value. This emphasizes that the spread data which is respondent's answer on the statements of study behavior can be considered equal or the data range from one another is not classified as high.

The variable of student's interest in attending Accounting Professional Education has a mean value of 3,32. This value tends to approach the maximum value. It means, based on the answer of statement on the questionnaire about student's interest in attending Accounting Professional Education, it indicates that the student's interest in attending the education tends to be high. The standard deviation value of student's interest in attending Accounting Professional Education is 0,483. This value is lower than the means value. This emphasizes that the spread data which is respondent's answer on the statements of study behavior can be considered equal or the data range from one another is not classified as high.

Multiple linear regression analysis was done in order to observe the relation between two variables or more. The variable consists of the influence of social motivation, career motivation, quality motivation and the length of education on the student's interest in attending Accounting Professional Education. The analysis was processed through the computer program, Statistical Package for Social Science (SPSS).

Table 2. The Result of Multiple Linear Regression Analysis

Variable	Unstandardizet coefficients		Standardized coefficients	T	Sig.
	B	Std.Error	Beta		
(Constant)	0,787	0,383		2,052	0,044
Social Motivation (X_1)	0,277	0,093	0,270	2,999	0,004
Career Motivation (X_2)	0,367	0,113	0,323	3,232	0,002
Quality Motivation (X_3)	0,276	0,099	0,253	2,778	0,007
Length of Education (X_4)	-0,123	0,056	-0,184	-2,742	0,008
Adjusted R2					0,783
R2					0,795
F					67,709
Sig.F					0,000

Source: Research Data, 2020

Table 2 illustrates the regression coefficient value of independent variable (social motivation, career motivation and the length of education) and also the constant value of dependent variable (student's interest in attending Accounting Professional Education). The result of the linear regression equation is written as follow:

$$Y = 0,787 + 0,277 (X_1) + 0,367 (X_2) + 0,276 (X_3) - 0,123 (X_4)$$

The constant value is 0,787 which mean if the social motivation, career motivation, quality motivation and length of education are as same as zero, therefore the constant value of 0,787 is categorized as positive in showing the growth of student's interest in attending Accounting Professional Education.

The value of social motivation coefficient of 0,277 means social motivation gives a positive impact to the student's interest in attending Accounting Professional Education. This illustrates that if the social motivation increase to one unit therefore the student's interest in attending Accounting Professional Education will increase to 0,277 units with the assumption that all variables are constant.

The career motivation coefficient value is 0,367 which mean that career motivation gives a positive impact to the student's interest in attending Accounting Professional Education. This illustrates that if career motivation increase to one unit therefore the student's interest in attending Accounting Professional Education will increase to 0,367 units with the assumption that all variables are constant.

The quality motivation coefficient value is 0,276 which mean that quality motivation gives a positive impact to the student's interest in attending Accounting Professional Education. This illustrates that if quality motivation increase to one unit therefore the student's interest in attending Accounting Professional Education will increase to 0,276 units with the assumption that all variables are constant.

The length of education coefficient value is -0,123 which mean that the length of education gives a negative impact to the student's interest in attending Accounting Professional Education. This illustrates that if the length of education increase to one unit therefore the student's interest in attending Accounting Professional Education will increase to -0,123 units with the assumption that all variables are constant.

Determination coefficient was done in order to scale how far the model's ability can explain the variation of dependent variable. The value scale of determination coefficient (R2) was showed with the adjusted R square value. The determination coefficient value located between the ranges of 0 until 1. The result of determination coefficient (R2) can be seen in Table 3.

Table 3. The Result of Determination Coefficient Analysis (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,891	0,795	0,783	0,22511

Source: Research Data, 2020

Based on the table 3, the value of Adjusted R Square is 0,783. That result means that the influence of social motivation variable, career motivation variable, quality motivation variable, the length of education on the student's interest in attending Accounting Professional Education is 78, 3%. However, the rest of 21,7% is influenced by other variables beyond the research model.

The feasibility test aims to observe the properness of multiple linear regression model as an analysis tool which tested the independent variable's impact on dependent variable. The model in an analysis is classified as proper if the probability value is $<0,05$. The result of F test show that the value of F is 67.709 with the significant number of 0,000 which can be concluded that there is a significant impact between social motivation, career motivation, quality motivation, length of education regarding the student's interest in attending Accounting Professional Education. Therefore, the analysis model is categorized as proper and can be used as a regression model.

The T test was done in order to observe each impacts of independent variable to the dependent variable (Ghozali, 2016:97). The significant level (α) is 5% (0,05). If the significant level is $t \leq \alpha$, therefore H_1 is accepted and H_0 is rejected, and then if the significant level is $t > \alpha$, therefore H_1 is rejected and H_0 is accepted.

Table 4. The Result of Hypothesis Test (t test)

Variable	Unstandardized coefficients		Standardized coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	0,787	0,383		2,052	0,044
Social Motivation (X_1)	0,277	0,093	0,270	2,999	0,004
Career Motivation (X_2)	0,367	0,113	0,323	3,232	0,002
Quality Motivation (X_3)	0,276	0,099	0,253	2,778	0,007
Length of Education (X_4)	-0,123	0,056	-0,184	-2.742	0,008

Source: Research Data, 2020

The result of the first hypothesis test (H_1), shows that social motivation variable has a positive impact on the student's interest in attending Accounting Professional Education. According to the calculation result in table 4, it is explained that the significant level of social motivation is 0,004 lower than $\alpha = 0,05$. Therefore, H_1 is accepted and H_0 is rejected in the first hypothesis. The coefficient of social motivation variable is positively 0,277. It states that there was a positive impact from the social motivation to the student's interest in attending Accounting Professional Education.

This analysis was supported by the motivation theory and hierarchy of needs theory conducted by Abraham Maslow which consists of social needs, love and belonging needs, safety needs, self-actualization needs, and esteem needs. The esteem needs means as a need of social status and position, self-respect, reputation and achievement (Lubis, 2014). The existence of social motivation in student's interest in attending Accounting Professional Education is related with the needs of someone to get self-satisfaction in working together and connecting with other people as well as to get a reward and confession of their achievement from their surroundings. The result of this research is consistent with the researches that are conducted by McClintock (1972), Chevallier (2012), Nurhayani (2012), Kusumo and Ahyani (2015) which show that social motivation variable had a positive impact to the student's interest in attending Accounting Professional Education. Based on the previous theory and the result of previous research, it can be concluded that the stronger the student's social motivation in connecting with people or surroundings, the higher the student's interest in attending Accounting Professional Education.

The result of the second hypothesis test (H_2), shows that career motivation variable has a positive impact on the student's interest in attending Accounting Professional Education. According to the calculation result in table 4, it is explained that the significant level of career motivation is 0,002 lower than $\alpha = 0,05$. Therefore, H_1 is accepted and H_0 is rejected in the second hypothesis. The coefficient of career motivation variable is positively 0,367. It states that there was a positive impact from the social motivation to the student's interest in attending Accounting Professional Education.

This analysis was supported by the hierarchy of needs theory which shows that each individual is motivated by many needs such as the needs of authority which is much related with the needs to achieve a

leadership position (Robbins and Judge, 2015:131). The desire to have a better career can motivated people to increase their skills and self-quality in order to be able to encourage their interest in taking a better education that can uplift their career (Cheng et al, 2001). The next step that needs to be done by student after successfully finished their college is to determine career. An education intuition has a big impact on the accountant's career growth. Most of the accounting students tend to think that Accounting Professional Education is an education tool that gives a positive contribution to increase their skills and also to contribute in getting a better career in the future. The result of this research is consistent with the researches that are conducted by Farmer (1976), Nisa (2012), Rita and Indiarito (2013), Yudhistira (2014), Setyaningsih (2016), as well as Kurniawan (2017) which also show that career motivation had a positive impact to the student's interest in attending Accounting Professional Education. It can be concluded that the stronger the student's career motivation, the higher the student's interest in attending Accounting Professional Education.

The result of the third hypothesis test (H_3), shows that quality motivation variable has a positive impact on the student's interest in attending Accounting Professional Education. According to the calculation result in table 4, it is explained that the significant level of quality motivation is 0,007 lower than $\alpha = 0,05$. Therefore, H_1 is accepted and H_0 is rejected in the third hypothesis. The coefficient of quality motivation variable is positively 0,276. It states that there was a positive impact from the social motivation to the student's interest in attending Accounting Professional Education.

This analysis was supported by the hierarchy of needs theory which shows that each of the individual is motivated by many needs, such as needs of achievement. It is an encouragement to achieve, which achieve is related to several standard, and they try to be successful (Robbins and Judge, 2015:131). The quality of someone's education surely influenced by their education level that they had obtained. The self-quality of someone, especially in accountant profession, can be considered enough especially in work environment since it is directly influence their performance. The result of this research is consistent with the researches that are conducted by Aryani (2015), Yudhistira (2014), Kurnia (2014) as well as Condorini (2015) which show that quality motivation had a positive impact to the student's interest in attending Accounting Professional Education. This means that the higher the student's quality motivation, the higher the student's interest in attending Accounting Professional Education.

The result of the fourth hypothesis test (H_4), shows that variable of length of education has a positive impact on the student's interest in attending Accounting Professional Education. According to the calculation result in table 4, it is explained that the significant level of length of education is 0,008 lower than $\alpha = 0,05$. Therefore, H_1 is accepted and H_0 is rejected in the fourth hypothesis. The coefficient of length of education variable is negatively -0,123. It states that there was a negative impact from the length of education to the student's interest in attending Accounting Professional Education. This analysis was supported by the theory of reasoned action. It is a theory which explains that someone's interest to do or to not do something is a direct determinant of their action. According to Yuneriyana et al. (2013), the length of education is a process that needs to be passed for a student in attending Accounting Professional Education and getting a profession degree as an accountant. Most of the fresh graduate of economics choose to work as soon as possible after they graduated because of the economic or career factor. They tend to think that the length of education in getting a bachelor of accountancy degree for four years plus the time of attending Accounting Professional Education for one or 1,5 years until they finally work, is too long. This problem makes many fresh graduates finally choose to work first rather than attending Accounting Professional Education. The problem about the length of education which is considered too long or not is the student's perception and tends to be relative based on the people's judgment. The faster the length of education, the more interest the student in attending Accounting Professional Education.

The result of this research is consistent with the researches that are conducted by Apriani (2013), Setyaningsih (2016) which show that the length of education had a negative impact to the student's interest in attending Accounting Professional Education. This means that the more adjustable the length of education, the higher the student's interest in attending Accounting Professional Education.

IV. CONCLUSION

This research produces a conclusion and gives additional information about the impact of social motivation, career motivation, quality motivation and length of education on the student's interest in attending Accounting Professional Education. Based on the result of this research, all variables that theoretically influence the interest in attending Accounting Professional Education, proved that significantly giving impact after the research was done. According to the motivation theory, motivation is an encouragement which occurs from the self to achieve all plans and goals that related with the hierarchy of needs theory and Theory of Reasoned Action. With the existence of student's motivation to pursue professional education, especially in accounting field, it will increase their interest in attending Accounting Professional Education. Accounting Professional Education can give a contribution for someone to become a professional accountant which is competitive in work environment.

It is expected that the organizers of Accounting Professional Education to develop their curriculum and facilities. Since in this research, the interest of students to attend Accounting Professional Education is still relatively low. Therefore, it is expected that there will be developments that may be done by the Accounting Professional Education's organizer in order to make students more interest in attending the Accounting Professional Education.

REFERENCES

- [1] Vesperalis B., & Muliarta, K. (2017). Pengaruh Motivasi Pada Minat Sarjana Akuntansi Universitas Udayana Untuk Mengikuti PPAk. *E-Jurnal Akuntansi Universitas Udayana*, 19.2.
- [2] Dewi, Ni Kadek Diah Kumala dan I Gusti Ayu Nyoman Budiasih. 2017. Pengaruh Kecerdasan Emosional, Norma Subjektif, dan Kontrol Perilaku Pada Minat Berkarir Mahasiswa Pendidikan Profesi Akuntansi. *E-Jurnal Akuntansi Universitas Udayana*. Vol.20.2. Agustus (2017): 1016-1045.
- [3] Dewi, I. F., & Setiawanta, Y. (2014). Pengaruh Persepsi dan Motivasi Mahasiswa Jurusan Akuntansi yang Sedang Mengambil Skripsi Terhadap Peminatan Karir dalam Bidang Perpajakan (Studi Empiris pada Mahasiswa Akuntansi Universitas Dian Nuswantoro). *Skripsi Fakultas Ekonomi Dan Bisnis Universitas Dian Nuswantoro*.
- [4] Robbins, and Judge. 2008. *Perilaku Organisasi*. Jakarta: Salemba Empat.
- [5] Martameh, M. S. (2012). *Motivasi Sosial*. Yogyakarta: Universitas Gajah Mada.
- [6] Nurhayani, U. (2012). Pengaruh Motivasi Terhadap Minat Mahasiswa Akuntansi Untuk Mengikuti Pendidikan Profesi Akuntansi (PPAk) (Studi Empiris Pada Perguruan Tinggi Swasta Medan). *Jurnal Mediasi*, 4(1), 59-67.
- [7] Kusumo, D., & Ahyani, F. (2015). Pengaruh Motivasi Terhadap Minat Mahasiswa Akuntansi untuk Mengikuti PPAk (PPAk) (Studi Empiris pada Mahasiswa Universitas Muhammadiyah Surakarta dan Universitas Sebelas Maret). *Skripsi Fakultas Ekonomi Dan Bisnis Program Studi Akuntansi Universitas Muhammadiyah Surakarta*.
- [8] Lunenburg, F. C. (2011). Expectancy Theory of Motivation: Motivating by Altering Expectations. *International Journal of Management, Business, and Administration*, 15(1), 1–6.
- [9] Zyl, C. van, & Villiers, C. de. (2011). Why some students choose to become chartered accountants (and others do not). *Meditari Accountancy Research*, 19(1/2), 56–74.
- [10] Berlinasari, M., & Erawati, A. (2017). Pengaruh Motivasi, Biaya Pendidikan, dan Lama Pendidikan Pada Minat Mahasiswa Akuntansi Mengikuti. *E-Jurnal Akuntansi Universitas Udayana*, 21.1.
- [11] Andoko, C. Y., & Sukhemi. (2015). Pengaruh Motivasi Terhadap Minat Mahasiswa Akuntansi untuk Mengikuti PPAk (PPAk). *Akmenika: Jurnal Akuntansi Dan Manajemen*, 12(2), 652–659.
- [12] Vansteenkiste, M., Soenens, B., Sierens, E., Luyckx, K., & Lens, W. (2009). Motivational Profiles From a Self-Determination Perspective: The Quality of Motivation Matters. *Journal of Educational Psychology*, 101(3), 671–688.
- [13] Kusumastuti, R., & Waluyo, I. (2013). Pengaruh Motivasi dan Pengetahuan UU No.5 Tahun 2011 Tentang Akuntan Publik Terhadap Minat Mahasiswa Akuntansi Mengikuti Pendidikan Profesi Akuntansi (PPAk). *Jurnal Nominal*, 2(2), 1-30.
- [14] Aryani, N. P. D., & Erawati, N. M. A. (2016) Pengaruh Motivasi Kualitas, Motivasi Karir, Motivasi Ekonomi, dan Biaya Pendidikan pada minat mengikuti PPAk. *E-Jurnal Akuntansi Universitas Udayana*, 16(1), 362-387.
- [15] Dyastari, N.P.S., & Yadnyana, I.K. (2016). Pengaruh Motivasi Pada Minat Mahasiswa Non Akuntansi untuk Mengikuti Pendidikan Profesi Akuntansi. *E-Jurnal Akuntansi Universitas Udayana*, 16(1), 333-361.
- [16] Apriani, Dima Nurfitri. 2012. Determinan Minat Mahasiswa Akuntansi Untuk Mengikuti Pendidikan Profesi Akuntansi: (Studi Empiris Pada Calon Mahasiswa PPAk di Universitas Brawijaya). *Skripsi*. Universitas Brawijaya. Malang.
- [17] Buss, David, M. 1997. Human Social Motivation in Evolutionary Perspective: Grounding Terror Management Theory. *Psychological Inquiry*, 8 (1). pp: 22-26.
- [18] Baumeistel, R. M. Powelson, C. L. 1991. Autonomy and Relatedness as Fundamental to Motivation and Education. *Journal of Experimental Education*. 6 (1), pp: 46- 66.
- [19] McClintock, C. G. 1972. Social motivation—A set of propositions. *Behavioral Science*, 17(5), 438-454.
- [20] Chevalier, J.A. & Mayzlin, D. (2006). The Effect of Word of Mouth on Sales: Online Book Reviews. *Journal of Marketing Research*, Vol.43 No.3, pp.345-354.
- [21] Ellya, B. dan Yuskar. 2006. Pengaruh Motivasi terhadap Minat Mahasiswa Akuntansi Untuk Mengikuti Pendidikan Profesi Akuntansi (PPAk). Paper Dipresentasikan Pada Simposium Nasional Akuntansi IX, Padang.

- [22] Noe, R. A., Noe, A. W., & Bachhuber, J. A. (1990). An Investigation of the Correlates of Career Motivation. *Journal of Vocational Behavior*, 37, 340–356.
- [23] Alniacik, Umit., Alniacik, Esra., Akcin, Kultigin., dan Erat, Serhat. 2012. Relationships Between Career Motivation, Affective Commitment and Job Satisfaction. *Procedia Social and Behavioral Sciences*, 5(8): 355–362.
- [24] Farmer, Lesley S. J. (2011). Directing the Moral Compass: Teaching Digital
- [25] Nisa, N. A. K. (2015). Faktor-Faktor Yang Memengaruhi Minat Mahasiswa Untuk Mengikuti Pendidikan Profesi Akuntansi (PPAk) Di Surakarta (Survei Pada Perguruan Tinggi Di Surakarta). *Fakultas Ekonomi Universitas Muhammadiyah Surakarta*.
- [26] Yudhistira, Bayu Perkasa. 2014. Pengaruh Motivasi Terhadap Minat Mahasiswa untuk Mengikuti Pendidikan Profesi Akuntansi (Studi Empiris pada Mahasiswa Akuntansi Universitas Brawijaya). *Jurnal Ilmiah Mahasiswa FEB*, 2 (2).
- [27] Setyaningsih, Pita. 2016. Pengaruh Motivasi, Biaya Pendidikan, Dan Lama Pendidikan Terhadap Minat Mahasiswa Akuntansi Untuk Mengikuti Pendidikan Profesi Akuntansi (PPAk) (Studi Kasus Pada Mahasiswa Akuntansi di Universitas Muhammadiyah Surakarta). *Naskah Publikasi*. Universitas Muhammadiyah Surakarta.
- [28] Kurniawan, D. H. (2017). Analisis Pengaruh Motivasi Karir, Motivasi Ekonomi, Pengalaman Kerja dan Biaya Pendidikan pada Minat Mengikuti PPAk (Studi Empiris pada Alumni S1 Jurusan Akuntansi). *Doctoral Disertation Universitas Muhammadiyah Surakarta*.
- [29] Goetsch, David L dan Davis, Stanley B. 2002. *Quality Management, Introduction to Total Quality Management for Production, Processing, and Services*. New Jersey: Prentice Hall.
- [30] Render, Barry dan Herizer, Jay. 2004. *Operations Management, International Edition*, Pearson Education Inc. New Jersey: Upper Saddle River.
- [31] Schindler, Laura, Puls-Elvidge, Sarah, Welzant, Heather dan Crawford, Linda. 2015. Definitions of Quality in Higher Education: A Synthesis of the Literature. *Higher Learning Research Communications*, 5(3): 3–13.
- [32] Kurnia, Purnamasari. 2014. Peran Motivasi Dalam Mempengaruhi Minat Mahasiswa Mengikuti PPA (Studi Kasus Pada Mahasiswa Program Pendidikan Profesi Akuntansi Di Perguruan Tinggi Kota Semarang). *Skripsi Fakultas Ekonomi & Bisnis Perguruan Tinggi Kota Semarang*.
- [33] Condrorini, Galuh. 2015. Pengaruh Motivasi Terhadap Minat Mahasiswa Akuntansi Untuk Mengikuti Pendidikan Profesi Akuntansi (PPAk) (Studi Kasus di Universitas Dian Nuswantoro Semarang dan Universitas STIKUBANK Semarang). *Skripsi Sarjana Akuntansi Fakultas Ekonomi dan Bisnis Universitas Dian Nuswantoro, Semarang*.
- [34] Widyastuti, dkk. 2004. Pengaruh Motivasi Terhadap Minat Mahasiswa Akuntansi Untuk Mengikuti Pendidikan Profesi Akuntansi (PPAk). *SNA*. 2-3 Desember. Hal 320-339.
- [35] Yuneriya, N. E., Sarwono, A. E., & Kristianto, D. (2013). Pengaruh Motivasi, Persepsi dan Lama Pendidikan Terhadap Minat Mahasiswa untuk Mengikuti Pendidikan Profesi Akuntansi. *Fakultas Ekonomi Universitas Slamet Riyadi Surakarta*, 13(1), 69–77.
- [36] Hadiprasetyo, Teguh. 2014. Pengaruh Motivasi, Persepsi Biaya pendidikan dan Persepsi Masa Studi Terhadap Minat Mahasiswa Prodi Akuntansi Fakultas Ekonomi Universitas negeri Yogyakarta untuk Mengikuti Pendidikan Profesi Akuntansi. *Jurnal Profita*. 2 (7)
- [37] Arfan, I Lubis, 2014, 'Akuntansi Keperilakuan', Edisi dua, Salemba Empat: Jakarta.