

The Influence of Student Motivation and Perceptions on Interest in Becoming A Corporate Accountant in Accounting Students at Nahdlatul Ulama University Sidoarjo

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ABSTRACT

This research aims to determine the influence of student motivation and perceptions on interest in becoming a company accountant among accounting students at Nahdlatul Ulama University, Sidoarjo, both partially and simultaneously. This research was carried out using quantitative methods. This research data was obtained by researchers by distributing questionnaires to accounting students at Nahdlatul Ulama University, Sidoarjo. The total population was 124 students and then a sample of 87 students was taken using purposive sampling technique. The data obtained was analyzed using the SPSS application. The results of this research show that student motivation and perceptions influence their interest in becoming a company accountant, both partially and simultaneously.

Keywords: *Motivation, Perception and Company Accountants*

1. INTRODUCTION

Education is something that must be given special attention for a nation. Because, a nation that has a good quality of education, then a nation will have a smart successor. Thus, the future of the nation will be bright in the future. "The progress of a nation or country can be seen from the quality of education in that nation and country. The poor quality of education will make the nation or country lag behind" (Kurniawati, 2022). "Good quality education is determined by many factors. One of them is good facilities and infrastructure. However, education in Indonesia does not yet have all the facilities and quality that are good and evenly distributed in all regions of Indonesia, especially those in rural areas. When compared to other countries such as Malaysia, Singapore and Australia. The quality of education in Indonesia is arguably still below" (Alifah, 2021).

Data from the Indonesian Accountants Association in 2020 shows that Indonesia has a low number of accountants when compared to other Southeast Asian countries such as Malaysia, Singapore, the Philippines and Thailand. Based on research conducted by Murdiawati (2020) "Indonesia is in fifth position, with the following details: (1) Thailand as many as 52,805, (2) Malaysia as many as 29,654; (3) Singapore as many as 26,572; (4) Philippines as many as 21,031, and (5) Indonesia as many as 16,246 ". In fact, Indonesia is in dire need of a corporate accountant workforce. "In Indonesia, according to data from the Indonesian Accountants Association (IAI), the total number of accountants registered in 2023 is 40,000 people, while according to the Indonesian Institute of Public Accountants (IAPI) the number of public accountants is only around 1,417 people" (Furqano Annasa Essera et al., 2023). This number is still relatively low when compared to other Southeast Asian countries. This is utilized by foreign workers in the field of corporate accountants to pursue a career in Indonesia. It is unfortunate that there is a great need for corporate accountants, but it is not utilized properly. If it can be utilized, it is not impossible that Indonesia will be able to be like other Southeast Asian countries and the number of jobs will automatically increase, so that the unemployment rate will decrease and economic growth in Indonesia will be better.

Based on the explanation above, researchers will conduct research at the University of Nahdlatul Ulama Sidoarjo. This university was established in 2014 which consists of 5 faculties, namely the Faculty of Economics, Faculty of Engineering, Faculty of Communication Sciences, Faculty of Islamic Religion, and Faculty of Elementary Teacher Education. In this study, researchers will focus on the Faculty of Economics where there are Accounting and Management study programs. Graduates of the Accounting Study Program can later have a career in various fields, one of which is to become a company accountant. Based on this description, the authors are interested in conducting research with the title "THE EFFECT OF STUDENT MOTIVATION AND PERCEPTION ON THE INTEREST IN BECOMING A COMPANY ACCOUNTANT (empirical study of Accounting Students at Nahdlatul Ulama University Sidoarjo)".

2. LITERATURE REVIEW

2.1 Motivation

Motivation (motivation) comes from Latin, namely “movere” which means motion or movement. According to Prihartanta (2019) “Motivation is the power contained in the organism that encourages it to act (driving force) “. Motivation can be interpreted as a desire or breakthrough in a person about the desire or urge to achieve something. By having motivation, then someone will work on what is being desired. Motivation can also be an encouragement in reaching the desires that will be achieved.

2.2 Interest

“Interest is the desire to do something without anyone telling you to, if someone does not have an interest it will feel burdened in doing something” (Sari et al., 2023). Various factors influence a person in determining interest in something, namely a career as a company accountant. This can happen through a long process, not in an instant way.

2.3 Company

According to Puspitasari et al. (2021) “Career is all the work that an individual has or does during his lifetime. Based on the various definitions above, it can be concluded that a career is a series of sequences of job positions held by a person in the History of the sequence of job positions held by a person in .His work life history”. In choosing a career, a person is influenced by many factors. Thus, not many people can have a career based on their desires.

3. RESEARCH METHODS

This research is a quantitative study conducted at the University of Nahdlatul Ulama Sidoarjo with the aim of knowing the effect of motivation and perceptions of Accounting Study Program students on career interest as corporate accountants (Sugiyono, 2019) The research population is all accounting study program students totaling 124 students. Sampling using purposive sampling technique, resulting in a sample size of 87 students. The data collected was tested for validity and reliability, and analyzed using multiple linear regression with the help of the SPSS 16.0 program. Data analysis was preceded by a classic assumption test which included normality, multicollinearity, and heteroscedasticity tests to ensure the feasibility of the regression model. This research relies on scientific methods that are systematic, objective, and measurable according to the positivism approach.

4. RESEARCH RESULTS AND TESTS

4.1 The influence of student motivation on interest in becoming a corporate accountant

The results of hypothesis testing show that student motivation affects the interest in becoming a corporate accountant or the hypothesis is accepted with the results of the t test on the Motivation Variable, namely $t_{count} > t_{table}$ ($3.909 > 1.663$). These results indicate a positive relationship between motivation and interest in becoming a corporate accountant where increasing student motivation has an impact on increasing student interest in becoming a corporate accountant.

Motivation itself is usually present in a person in the form of a drive to achieve something. The greater the motivation obtained by a student to become a corporate accountant, the greater the choice to become a corporate accountant in the future.

4.2 The Effect of Student Perceptions on Interest in becoming a Corporate Accountant

The results of hypothesis testing show that student perceptions affect the interest in becoming a corporate accountant or the hypothesis is accepted with the results of the t test on the Perception Variable, namely $t_{count} > t_{table}$ ($8.073 > 1.663$). These results indicate a positive relationship between student perceptions and interest in becoming a corporate accountant where increasing student perceptions have an impact on increasing student interest in becoming a corporate accountant.

Perception itself is usually present in the form of assumptions or images such as fear, hope and pride about something. The greater the perception obtained by a student to become a corporate accountant, the greater the choice to become a corporate accountant in the future.

4.3 The Effect of Student Motivation and Perceptions on Interest in becoming a Corporate Accountant

The results of the analysis of hypothesis testing show that student motivation and perceptions affect the interest in becoming a corporate accountant or the hypothesis is accepted with the results of the F test which states that $f_{count} > f_{table}$

(137.300 > 3.11). This shows that if students have the motivation and perception of becoming a corporate accountant, of course, it will affect students' interest in becoming a corporate accountant.

5. CONCLUSIONS

This study concludes that both motivation and perceptions of Accounting students at Nahdlatul Ulama University of Sidoarjo significantly influence their interest in a career as a corporate accountant. Strong motivations, especially those related to clear salary expectations, growth opportunities, and broad career paths, encourage students to pursue this profession. Positive perceptions of the accounting profession, which is perceived to offer easily accessible employment and salaries that meet expectations, also play an important role in attracting students. Together, motivation and perception create a strong impetus for students to aspire to become corporate accountants, because this profession is seen as a way to realize their dreams and have a career in a field they understand and are good at.

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