

ABSTRAK

**PENGARUH SIKAP, MOTIVASI KARIER DAN MOTIVASI EKONOMI
MAHASISWA AKUNTANSI UNIVERSITAS SANATA DHARMA
YOGYAKARTA TERHADAP MINAT PENGAMBILAN SERTIFIKASI
PROFESIONAL CHARTERED ACCOUNTANT (CA)**

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Penelitian ini bertujuan untuk mengetahui pengaruh sikap, motivasi karier dan motivasi ekonomi mahasiswa akuntansi Universitas Sanata Dharma Yogyakarta terhadap minat pengambilan sertifikasi Chartered Accountant (CA). Pengambilan sertifikasi Chartered Accountant (CA) ini merupakan hal yang penting karena seorang akuntan yang memiliki gelar CA memiliki kemampuan di bidang pelaporan keuangan, akuntansi manajemen, audit, dan perpajakan yang menjadikannya seorang akuntan profesional, selain itu dapat diakui secara nasional maupun internasional.

Penelitian ini merupakan jenis penelitian kuantitatif dengan metode survei sebagai teknik pengumpulan data. Survei disebarakan secara online melalui aplikasi survei monkey yang dibagikan kepada responden melalui Whatsapp. Teknik pengumpulan sampel yang digunakan adalah sampel jenuh, yang dimana seluruh populasi dijadikan sebagai responden penelitian. Data diolah menggunakan metode regresi berganda dan data yang diperoleh dianalisis menggunakan Partial Least Squares Structural Equation Modeling (PLS-SEM) melalui aplikasi Smart-PLS.

Hasil penelitian ini menunjukkan bahwa sikap dan motivasi karier berpengaruh terhadap minat pengambilan sertifikasi profesional Chartered Accountant (CA), sedangkan motivasi ekonomi tidak berpengaruh terhadap minat pengambilan sertifikasi profesional Chartered Accountant (CA).

Kata kunci: Sikap, motivasi karier, motivasi ekonomi, sertifikasi, chartered accountant

ABSTRACT

***THE INFLUENCE OF ATTITUDE, CAREER MOTIVATION AND
ECONOMIC MOTIVATION OF ACCOUNTING STUDENTS OF SANATA
DHARMA UNIVERSITY OF YOGYAKARTA ON INTEREST IN TAKING
CHARTERED ACCOUNTANT (CA) PROFESSIONAL CERTIFICATION***

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This study aims to determine the influence of attitude, career motivation and economic motivation of accounting students of Sanata Dharma University of Yogyakarta on the interest in taking Chartered Accountant (CA) certification. Taking this Chartered Accountant (CA) certification is important because an accountant who has a CA degree has the ability in the fields of financial reporting, management accounting, auditing, and taxation which makes him a professional accountant, besides that it can be recognized nationally and internationally.

This research was a quantitative study used a survey method for data collected. The survey was distributing online through the Survey Monkey application and shared with respondents via WhatsApp. The sampling technique used was a saturated sample, in which the entire population was used as the research respondents. The data were processed using multiple regression analysis, and the obtained data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with the SmartPLS application.

The results of this study indicated that attitudes and career motivations influenced the interest in taking the Chartered Accountant (CA) professional certification, while economic motivation did not influenced the interest in taking the Chartered Accountant (CA) professional certification.

Keywords: Attitude, career motivation, economic motivation, certification, chartered accountant

