

# Emotional Intelligence and Student Interest to Follow Professional Accounting Education

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## Keywords

*Emotional Intelligence, Attitude, Quality Motivation, Career Motivation, Economic Motivation, And Interest*

## ABSTRACT

*Emotional intelligence, attitude, quality motivation, career motivation, and economic motivation all play a role in accounting students' interest in taking the Accounting Profession Education (APE) program, according to this study (PPAk). This is a survey study using a causal comparative quantitative method. this type of study Among the characteristics being studied are accounting students' interest in the Accounting Profession Education, as well as their emotional intelligence, attitude, and quality motivation (PPAk). At the Faculty of Economics, the University of Bachelor of Science Tamansisw , students who have undergone auditing courses are included in the population. Convenience Sampling Method of Sampling. Questionnaires will be used to gather data for this project. With a 5% level of significance, multiple linear regression is utilized in the study . The results in this study indicate that emotional intelligence, attitude, quality motivation, career motivation, and economic motivation partially have a positive and significant effect on the interest of accounting students to take the Accounting Profession Education (PPAk). Simultaneously emotional intelligence, attitude, quality motivation, career motivation, and economic motivation have a positive and significant effect on the interest of accounting students to take the Accounting Profession Education (PPAk) .*

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## 1. INTRODUCTION

Currently, accounting is a very popular major in economics as more and more students are pursuing higher education, which means more and more intense competition for jobs for graduates every year. Accountants have a variety of job opportunities in businesses, organizations and government. Therefore, accountants can easily enter any company or organization as they are required by every accountant to keep financial records. Business organizations, on the other hand, rely on professional accountants. For this reason, graduates of S1 Accounting or D4 Accounting must take professional education to obtain certification.

Before Indonesia's independence, Ki Hajar Dewantara, the founder of Indonesian education, emphasized the value of education. Dewantoro is of the opinion that the progress of a nation depends on its people's access to quality education. As humans and members of society, we have access to various natural

resources that can be used for the greater good. Educators feel that the competitiveness of a country is directly related to the quality of its human resources, which is why they believe that education is very important. The growth of the accounting profession has been recognized by various entities. There is a need for accounting services in the world of business, government and society, but the public does not fully trust the accounting profession. Today, many accounting scandals perpetrated by elected members of the accounting profession are becoming increasingly common. Doubts have been raised about the quality of accounting teaching at the college and university level .

Education is very important for the development of human potential because it increases one's ability to function in the world (Nisa 2019). Most accounting students are enthusiastic because they have at least three options to pursue after graduation. An undergraduate degree in accounting allows

graduates to jump-start their careers immediately. Second, you can continue your education by pursuing a master's degree after completing your bachelor's degree. Three years of post- baccalaureate study in accounting can lead to careers as public accountants or educators, government or business officials or auditors.

Economics majors with accounting concentrations who obtain bachelor's degrees in accounting meet the requirements to be designated as Accounting Profession Education (PPAK). Accounting Profession Education (PPAk) is very important for accounting majors because it can help them become professional accountants in the accounting field and with the idea that organizations are always looking for accounting professionals. Professional accountants will be needed in the coming century, and accounting education must prepare students to meet this demand. Student personality is the first and most important component in determining whether or not a student is interested in a career in accounting (Personality et al. 2021). Professional accountants who have completed the Accounting Profession Education program can continue to work in a variety of accounting-related fields, including government auditing and internal auditing, public sector accounting, management accounting, education accounting, tax auditing, financial auditing, and auditing information Systems. Accounting students should be encouraged to take Accounting Profession Education (PPAK), which is expected to help them achieve their goals. Students who want to improve accounting skills and knowledge can benefit from professional accounting education (Astarsari 2018). By taking the Accounting Profession Education (PPAk) course, someone who wants to advance their career can do so in the long term.

IAI and the Director General of the Ministry of National Education signed a Memorandum (MoU) on the Implementation of Professional Accountant Education (PPAk) on March 28, 2002, and was signed by the Minister of Finance of the Republic of Indonesia.

Accountant certification must be equalized according to Education Decree No. 180/P/2001.

By the time students graduate, they must be able to conduct and provide financial information services according to the highest ethical and professional standards. Accountant Professional Education (PPAk) is not required for all accounting graduates after they have completed their studies at tertiary institutions. For accounting graduates, motivational, environmental, and economic factors play a role in continuing accounting education or not. In addition, the ambition of accounting graduates to immediately enter the world of work or pursue a master's degree encourages them to postpone or not take PPAk. More than 35,000 accounting students graduate from 589 institutions in Indonesia every year, according to Langgeng Subur, head of the Center for Financial Professional Development. Professional accountants in Indonesia exceed the number of accounting students in the country.

Professional education, especially higher education which aims to prepare students to use certain abilities, is very important for accounting majors because it can help them become professional accountants. In fact, only a small proportion of accounting graduate students continue their careers in public accounting. Students who are serious about pursuing a career in accounting usually enroll in professional education courses to help them achieve their long-term career goals.

Compared to other ASEAN countries, accounting-related phenomena in Indonesia are still relatively small in number . According to Kurniawan (2014), interest is defined as an unspoken preference or interest in something or several activities. Individual acceptance of a relationship with an object or idea outside of himself is referred to as showing interest. Student interest can be interpreted as a person's willingness to think about and pay attention to things of interest based on likes or the absence of coercion from outsiders.

The government and IAPI (Indonesian Association of Public Accountants) are working

together to ease the requirements for many postgraduate accounting students to choose careers as public accountants. Including plans to directly certify exams to become public accountants, which allows postgraduate accounting students to take exams immediately without having to take exams. I. Continue your accounting education if possible. But of course there is still a lot of additional work to be done compared to those who are already working in the accounting field.

The student's own drive to pursue a career in public accounting also played a role in his decision to pursue it. The term "internal motivation" is another term for "self-motivated". Self-motivation is characterized by the will to move forward, the ability to take initiative and act effectively, and the ability to face failure. Students who aspire to become public accountants will always work hard to achieve their goals of becoming public accountants.

Students at STIE Malang Kucecwara Malang are more likely to work in the accounting field if they have strong emotional intelligence, motivation, and learning behavior, according to research by Sugiono (2016). Based on the results of the study, emotional intelligence, motivation, and learning behavior of accounting students at STIE Malang Kucecwara Malang have a good and significant effect on their career choices.

Researchers (Aryani and Erawati 2016) found that the variables of quality motivation, career motivation, and economic motivation had a positive effect on students' interest in PPAk accounting professional education; however, the variable cost of education has a negative effect on students' interest in taking the PPAk professional accountant education (PPAk).

To begin with, previous research has only looked at quality, profession, and economic incentives as the three independent variables; this study, on the other hand, looks at emotional intelligence and attitudes as two additional independent variables. Because previous research focused on quality, career aspirations

and economic motives as the only three independent variables. Students who have high levels of emotional intelligence and strong career interests will be more motivated to excel academically. These two traits work together to help students reach their full potential in the classroom and at work, while attitudes encompass a wide range of factors from within the individual student.

It is this empirical investigation that distinguishes this research from the second study by Fatmawati, Ekonomi, and Pgri (2017). Yogyakarta Technology University students are the focus of case studies by Fatmawati, Economics, and Pgri (2017); On the other hand, this research examines the accounting major at the Yogyakarta Technology University. The information gathered is based on theories, hypotheses and previous studies of what motivates people at work, what motivates them personally, and what motivates them economically.

## 2. LITERATURE REVIEW

### 2.1 The Achievement Theory of David McClelland

According to McClelland, potential individual energy reserves can be created based on individual strengths or motivations and the opportunities available to them. According to the notion of achievement motivation, there are three different types of needs:

#### a. *Need for achievement (the need for achievement)*

Everyone wants a better quality of life. In fact, success encompasses every aspect of one's life. Achievement at all levels of school, work, and other aspects of life

#### b. *Need for power*

There is less desire to exercise power or influence over others. The existence of the need to influence others, the existence of other people who are used to influence, and the impression of dependence between someone and other people are the main considerations in the desire to influence others .

### c. *Need for affiliation*

The basic needs of everyone, regardless of their position in life or their work. This truth comes from our nature as social beings; our need to be in a friendly atmosphere when interacting with others reflects our need for affiliation .

## 2.2 Motivation

Physiological factors, interests, aspirations and attitudes all play a role in motivation. The tendency of an organism to do something in response to certain predetermined demands is another definition of motivation. A person's motivation can be inferred from his actions. Many elements, both internal and external, play a role in motivating people. This includes one's self-perception, self-esteem, wants, and desires as well as the level of job satisfaction and work outcomes that come with it. When it comes to a person's motivation, the type and nature of their work, the work group they are a part of, the organization they work in, and the general atmosphere in which they work all play a role.

According to Astasari (2018), highly motivated people show the following characteristics:

- a. Appreciate circumstances or tasks that require individual accountability.
- b. A. Choose realistic goals.
- c. Look for settings or positions where he receives clear, direct indicators of his results or work.
- d. Enjoys exerting himself and competing with others.
- e. Can use the satisfaction of desires for a better future.
- f. Not just the pursuit of money, status or prestige, but symbols of achievement.

## 2.3 Emotional Intelligence

Psychologists Peter Salovey of Harvard University and John Mayer of the University of New Hampshire coined the term "Emotional Intelligence" in 1990 to identify important emotional attributes. Emotional intelligence (Emotional Quotient/EQ) is the ability to

understand and use one's own emotions and those of others to influence one's own ideas and actions (Emotional et al. 2017). In addition, according to Goleman (2005: 512), EQ is the capacity to feel one's own emotions and control them effectively in interpersonal situations.

Self-awareness, according to Goleman (2002), is nothing more than the ability to understand one's inner condition. Self-awareness is essential for the development of a healthy self-concept. Self-concept is a personal picture of oneself which consists of three components:

- a. The ability to use values to guide decision making, as well as the ability to understand how emotions affect performance.
- b. Self-awareness, or the ability to learn from the mistakes and successes of others, is an important part of effective leadership, as is the ability to accurately assess one's own strengths and weaknesses.
- c. Belief in one's own worth and abilities is the foundation of self-confidence.

## 2.4 Attitude

A person's attitude is a reflection of his beliefs about the consequences of their actions and the value he places on those results. In his study, Solikhah (2014) looks at a number of variables, including the availability of employment, the quality of life insurance, the public's impression of the work of an accountant, and ultimately, the best way to improve one's social status. Three interdependent elements make up the attitude structure, and they are as follows :

- a. cognitive component

What is believed by the person who has the attitude is reflected in the cognitive component. Explain that people's perceptions and beliefs about a subject are included in the cognitive component. The perspective of the medical community is one such example. Bad perceptions about the medical profession, such as the belief that doctors and nurses are unprofessional, unqualified, or money-oriented, can lead to negative attitudes towards the medical

profession and vice versa. if he believed what he said.

b. affective component

The affective component is a person's emotional response to the attitude object. A person's emotional state is often the most ingrained part of their outlook, and it is also one of the least susceptible to external forces that may affect them. An individual who harbors hatred for the medical profession and the work it does will develop a negative attitude toward that individual; conversely, an individual who harbors an admiration for the medical profession and the work it does will develop an attitude of similar admiration for that individual.

c. conative component

In terms of attitude, the behavioral or conative component describes how a person's actions and behavioral tendencies relate to the object of the attitude he is facing. A person with a good view of the medical profession is more likely to volunteer for new hospital construction, doctor visits, and similar activities. When all three components are in harmony, people feel good. Dissonance creates a negative experience for customers when there is no conformity.

## 2.5 Interest

Interest, according to Kurniawan (2014), is a hidden liking or interest in something or someone. When we say we are attracted to something, we mean that we accept that there is a relationship between us and that object. The more attractive something is, the stronger the connection between you and it. Interest is a desire and interest in something without anyone telling you that you have it, according to Binti Ida Umaya, (2017). We accept the connection between ourselves and something outside of us when we are interested. The more interest, the better the connection. In the work of Srientari, Luh, & Erni (2017), Ikbal (2011) states that interest is one of the affective aspects that holds a major influence in one's life. If you have a good attitude towards

environmental issues, you are said to be interested. In addition, interest is the constant desire to focus on and value fun activities.

Individual interest is critical to success, and someone who is interested in activities that serve as fruitful targets for them is more likely to achieve their goals. Interest can be triggered by positive experiences, but can also be triggered by the availability of supporting facilities. In achieving your goals, motivation is one of the internal aspects that comes into play. When someone is trying really hard to achieve what he or she wants, it's clear that they have a lot of interest in doing so.

## 3. RESEARCH METHODS

### 3.1 Descriptive statistics

Descriptive statistics are usually used by researchers to describe the features of their main research variables. There are four types of descriptive statistics: frequency, central tendency (mean, median, mode) and dispersion (standard deviation and variance). This is the conclusion of this investigation (Putri, Yuesti, and Sudiatana 2019) .

### 3.2 Classical Assumption Test

Determining whether the results of the regression estimation really do not have symptoms of normality, multicollinearity, and heteroscedasticity .

### 3.2 Hypothesis Testing

#### a. Determination Coefficient Test ( $R^2$ )

the coefficient of determination (COD) measures the model's ability to predict changes in the dependent variable ( $R^2$ ). In the range 0 to 1, the coefficient of determination (coefficient of determination) can be found. An  $R^2$  value that is less than 0.05 indicates the insufficiency of the independent variable to account for the variance in the dependents.

#### b. Statistical Test (t-test)

The important purpose of the t-test is to demonstrate how small the contribution of each independent variable is to explain the overall change in the value of the dependent variable.

The test uses a significance level of 0.05 (= 5%). The hypothesis is accepted or rejected based on the following criteria:

- The value must be statistically significant to reject the hypothesis (significance greater than 0.05).
- (regression coefficient is not significant). There appears to be little correlation between the independent and dependent variables.
- If the significance threshold (sig 0.05) is met, then the hypothesis is accepted (significant regression coefficient). As a result of this, we can conclude that the independent variable at least partially influences the dependent variable.

### c. Simultaneous Test (F)

If the significant probability for Ho is 0.05 less than or equal to the significance probability for Ha, then Ho can be accepted as a solution. It can be concluded that Ha can be accepted while Ho can be rejected if the probability is greater or equal to 0.05.

## 4. RESULTS AND DISCUSSION

### 4.1 Data Quality Test Results

#### a. Validity test

No	Variabel/ket rangan	Person correlation	r-tablel	ket
1	Kecerdasan Emosional	0.447	0.3610	Valid
	Butir 1.1	0.375*	0.3610	Valid
	Butir 1.2	0.656	0.3610	Valid
	Butir 1.3	0.656	0.3610	Valid
	Butir 1.4	0.732	0.3610	Valid
	Butir 1.5	0.708		Valid
	Butir 1.6			Valid
2	Sikap			
	Butir 2.1	0.674	0.3610	Valid
	Butir 2.2	0.676	0.3610	Valid
	Butir 2.3	0.778	0.3610	Valid
	Butir 2.4	0.574	0.3610	Valid
	Butir 2.5	0.670	0.3610	Valid
3	Motivasi kualitas	0.744	0.3610	Valid
	Butir 3.1	0.855	0.3610	Valid
	Butir 3.2	0.807	0.3610	Valid
	Butir 3.3	0.605	0.3610	Valid
	Butir 3.4			Valid

4	Motivasi Karir	0.644	0.3610	Valid
	Butir 4.1	0.796	0.3610	Valid
	Butir 4.2	0.772	0.3610	Valid
	Butir 4.3	0.793	0.3610	Valid
	Butir 4.4	0.829	0.3610	Valid
	Butir 4.5	0.824	0.3610	Valid
	Butir 4.6	0.869	0.3610	Valid
5	Motivasi Ekonomi	0.478	0.3610	Valid
	Butir 5.1	0.778	0.3610	Valid
	Butir 5.2	0.845	0.3610	Valid
	Butir 5.3	0.704	0.3610	Valid
	Butir 5.4	0.707	0.3610	Valid
	Butir 5.5	0.705	0.3610	Valid
	Butir 5.6	0.561	0.3610	Valid
6	Minat			
	Butir 6.1	0.715	0.3610	Valid
	Butir 6.2	0.643	0.3610	Valid
	Butir 6.3	0.802	0.3610	Valid
	Butir 6.4	0.619	0.3610	Valid
	Butir 6.5	0.693	0.3610	Valid
	Butir 6.6	0.685	0.3610	Valid
Butir 6.7	0.768	0.3610	Valid	

### 4.2 Reliability Test Results

#### a. Reliability test

No	Variable	Cronbach 'Alpha	Informatio n
1	Emotional intelligence	0.666 _	Reliable
2	Attitude	0.702 _	Reliable
3	Quality motivation	0.752 _	Reliable
4	Career motivation	0.896 _	Reliable
5	Economic motivation	0.810 _	Reliable
6	Interest	0.666	Reliable

#### b. Classic assumption test

Heteroscedasticity was not found in the traditional assumption test (Glejser test,  $p > 0.05$ ), and normality was also found (Krolmogorov-Smirnov test, Asympt. Sig. 0.05). Tolerance  $> 0.10$  and VIF 10 indicates no significant relationship in the regression model for multicollinearity.

Independen.	Dependen	Heteros.	Normal.	Multikol.	
		Sig.	Sig.	Tol.	VIF
(Constant)	Y	0,225	0,508		
X1		0,271		0,516	1,940
X2		0,416		0,751	1,331
X3		0,524		0,694	1,441
X4		0,056		0,470	2,128
X5		0,317		0,561	1,784

### 4.3 Hypothesis testing

#### a. Multiple Regression Test

The results of multiple linear regression analysis using data processing applications will be discussed in the following paragraphs.

#### Multiple Linear Regression Test Results

Model	Unstandardize		Standardized	t	Sig.
	d Coefficients	std.	Coefficients		
	B	Error	Betas		
1 (Constant)	-4,283	2,700		-1,586	,119
X1	,384	,134	,279	2,854	,006
X2	,253	,112	,183	2,257	,028
X3	,255	,115	,186	2,209	,031
X4	,217	,098	,227	2,208	,031
X5	,254	,095	,252	2,680	,010

By using the regression results, several regression equations can be drawn as follows: In this equation, there are five factors: You get  $Y = (4.283-0.279)-(4.283-0.279)-(4.283-0.279)+(4.283-0.279)$ , where Emotional intelligence, attitude, quality motivation, etc. are all constant at zero, meaning that graduates of the accounting study program have a -4.283 percent chance of getting PPAk (Y).

Emotional intelligence (X1) has a regression coefficient of 0.2789 which indicates that the interest of accounting students to take PPAk (Y) is influenced by emotional intelligence (X1). The number of accounting students interested in participating in PPAk will increase by 0.279 units for each additional one unit of emotional intelligence (X1) (Y).

The interest of accounting students in participating in PPAk (Y) is positively correlated with attitude (X2), as evidenced by the attitude regression coefficient of 0.183. (X2). The number of accounting graduates who are interested in taking PPAk (Y) will increase by

0.183 units if attitude (X2) is increased by one unit and all other independent variables remain the same.

Students' PPAk interest is positively influenced by quality motivation (X3), according to the regression coefficient (X3) of 0.186. (Y). There is an increase in quality motivation (X3) by one unit and an increase in PPAk interest (Y) by 0.186 units if all the independent variables remain the same.

Based on the regression coefficient of career motivation, interest in PPAk (Y) of accounting graduates is positively influenced by career motivation variable (X4). If all independent variables remain constant, the interest of accounting graduates to take PPAk (Y) will increase by 0.227 units.

The desire of accounting graduates to take PPAk (Y) has a positive correlation of 0.225 with the regression coefficient of economic motivation (X5). All other things being equal, if economic incentives (X5) increase by one unit, the willingness of accounting graduates to take PPAk (Y) will increase by 0.225 units.

#### b. Simultaneous Test (F)

For research, the following F test results:

#### F test results

ANOVA<sup>b</sup>

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	418,400	5	83,680	29,663	,000 <sup>a</sup>
residual	152,334	54	2,821		
Total	570,733	59			

a. Predictors: (Constant), X5, X3, X2, X1, X4

b. Dependent Variable: Y

We can conclude from the findings above that the independent factors have a significant influence on the dependent variable simultaneously or together. A significant value of  $0.000 < 0.05$  indicates this. In other words,  $H_a$  is approved while  $H_o$  is rejected.

#### c. Test Results t

The following will discuss the results of the t test conducted using the data processing program as follows:  
t test results

	t	Sig.
(Constant)	-1.586	,119
X1	2,854	,006
X2	2,257	,028
X3	2,209	.031
X4	2,208	.031
X5	2,680	,010

The results of the multiple linear regression test showed a significance value of 0.006 (0.006 0.05). Student interest in a career in accounting is significantly influenced by the level of Emotional Intelligence (X1), as evidenced by this finding (PPAk). There is a significance level of 0.0028 in the test results of multiple linear regression analysis. Attitude (X2) has a considerable influence on students' interest in accounting education, according to this value, which supports the hypothesis (PPAk).

A significant value of 0.031 (0.031 0.05) was found through the use of multiple linear regression analysis. If the hypothesis is correct, then quality motivation (X3) has a significant effect on students' interest in pursuing an undergraduate degree in accounting (PPAk).

There is a statistically significant value (0.031 ± 0.05) in the findings of multiple linear regression analysis. If the hypothesis is correct, then career motivation (X4) has a significant effect on students' desire to pursue an undergraduate degree in accounting (PPAk).

A significant value of 0.010 (0.010 0.05) was found through the use of multiple linear regression analysis. In other words, if the hypothesis is correct, then the student's desire to study accounting is significantly influenced by economic motives (X5) (PPAk).

#### d. Coefficient of Determination (R<sup>2</sup>)

The coefficient of determination is a statistical measure of the relationship between the variables X and Y, which is used to measure the percentage of the dependent variable that is affected by changes in the independent variable.

#### Determination Coefficient Test (R<sup>2</sup>)

Summary Model <sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,856 <sup>a</sup>	,733	,708	1.67958

a. Predictors: (Constant), X5, X3, X2, X1, X4

b. Dependent Variable: Y

It is clear from the statistics that the adjusted R squared value is 0.708, as shown above. This shows that the Variation of Attitudes of Extraordinary Emotional Intelligence (X1) (X2) Career Motivation 70.8 percent of the variation in student participation in PPAk is explained by economic motives. Internal and external factors that are not included in this study can have an impact on students' interest in pursuing a career in the accounting profession (PPAk).

#### 4.4 Research Discussion

##### a. The Influence of Emotional Intelligence on Students' Interest to Participate in Accounting Profession Education (PPAk)

The significance of the emotional intelligence regression coefficient was used to conduct the test. Students at Tamansiswa Bachelorwiyata University are more likely to consider a job as a public accountant when they have a higher level of emotional intelligence, as evidenced by the positive coefficient value of 0.384 and sig-t 0.006. Tamansiswa University undergraduate students are more interested in working as public accountants if they have a high level of emotional intelligence.

Research There is a beneficial influence on career interest as a public accountant as a consequence of research conducted by Dewi, Budiasih, Puspito, Kusubagio and Qomariah (2017). According to this achievement theory, emotional intelligence is a valuable asset for students because it is expected that social beings will have these traits, and students who have some of these traits will be able to deal with increasingly complex and interconnected problems, especially in a competitive work environment. where there is a lot of competition. Learn to understand and respect your own feelings, as well as the feelings of



others, and respond appropriately when you do. Learn to use emotional energy efficiently in both your personal and professional life.

Emotional intelligence was found to be related to the desire to pursue a career as a public accountant by accounting students at Bachelorwiyata University Tamansiswa. This may be because they are able to use their emotional intelligence to maximize their academic potential and passion. Students of the Tamansiswa Yogyakarta Bachelor of Accounting Science Bachelor Program have strong emotional intelligence, but it is not optimal to pursue the public accounting profession.

#### **b. The Influence of Attitudes on Student Interests to Participate in Accounting Profession Education (PPAk)**

According to SPSS statistics, the sig (H2) value of 0.028% to 0.05 indicates that the interest of accounting students in taking PPAk is influenced by the level of career incentives, at least in part. The interest of PPAk students is influenced by elements of career motivation, as shown by the research of Ni Putu (2016) and Novita Indrawati (2009). Among university students, PPAk is seen as a way to help them prepare for their future professional life.

There's no doubt about it: the study's first hypothesis (H1) has been proven correct. This shows that participation in PPAk is positively influenced by attitude. In other words, attitude is a person's assessment of the understandings that will be obtained as a result of his behavior or evaluation of the results of his behavior (Hartono, 2007:38). (Natami and Muliarta 2019).

When it comes to making the decision to pursue an accounting degree, a positive attitude is one of the most important determining factors. This is because the achievement theory states that accounting students who study the accounting profession must have an attitude (PPAk). Internal influences (indogens) that affect judgment can be in the form of feelings of support or partiality (favorable) or feelings of unfavorable or unfavorable in attitude (unfavorable).

#### **c. The Effect of Quality Motivation on Student Interests to Participate in Accounting Profession Education (PPAk)**

The results of testing the hypothesis using the SPSS program show that students' interest in participating in PPAk is positively and significantly influenced by the quality of the motivation they receive. Students are more likely to enroll in the PPAk if they feel a strong desire to improve their abilities and qualities in their chosen subject. As stated by Maslow, a person is motivated by the desire to fulfill self-actualization needs, which is in line with the findings of this study. Student interest in PPAk is positively correlated with achievement motivation, according to Berlinasari and Erawati (2017). In order to improve the quality and ability of the field they are practicing, students wish to take part in PPAk. Students believe that PPAk is a useful tool that can help them become more successful and efficient accountants.

The motivation for quality is based on the belief that accounting professionals must have a deep understanding and appreciation of how important quality is in today's globalized world and the impact of the industrial revolution. Accounting graduates must always improve their skills and abilities so they can compete and carry out their duties properly. PPAk students' motivation in attending school can be influenced by the desire of accounting students to improve their quality, which can be influenced by things such as family support and environmental elements that motivate students to improve their quality. A person's ability and quality can only be improved if they have a strong desire to learn. Human resources will rise to the level of quality sought if a person has high motivation and desire to develop his or her potential.

#### **d. The Influence of Career Motivation on Students' Interest to Participate in Accounting Profession Education (PPAk)**

Labor market considerations were used as a measure of significance in the regression

analysis. The coefficient of this labor market consideration variable is 0.217 and the sig-t is 0.031. As a result, accounting students at Bachelorwiyata Tamansiswa University in Yogyakarta are more motivated than ever to pursue the profession of Public Accountants. There is a favorable correlation between labor market factors and the interest of public accountants, according to research conducted by Chairunnisa (2014).

In this study, students at Bachelorwiyata University Tamansiswa were interested in pursuing the profession of public accountants due to labor market factors. According to achievement theory, educational institutions have a significant impact on the subsequent professional development of accountants. This theory shows that the structure of accounting educational institutions has a significant influence on the subsequent professional development of auditors. Promotion to senior and management auditors requires less time for auditors with professional accounting education. A person's level of career motivation can be determined by looking at how much he wants to advance in his career, including promotion prospects, jobs that match his background, and professional treatment. When viewed from an organizational perspective, career is research on the relationship between the institutional framework of accounting school institutions and the subsequent professional growth of accountant auditors.

### **c. The influence of economic motivation on students' interest in taking part in Accounting Profession Education (PPAk)**

Student participation in PPAk has a beneficial effect on economic incentives (H3), according to the third hypothesis. The significant value of the t-test is 0.010, which is lower than  $\alpha = 0.05$ , according to data processing. Statistical tests show that H3 is accepted, which indicates that the greater the economic motivation of students to obtain the desired cash benefits, the greater the interest of students in PPAk. Economic incentives are supported by demands to fulfill physiological,

safety, social, self-esteem, and self-actualization needs. In order to satisfy one's desire for material goods, one must engage in economic activities. Research by Kurniawan (2017) and Berlinasari and Erawati (2017) shows that student interest in PPAk is positively influenced by economic incentives. Students who have a strong desire to earn money and meet their basic needs are more likely to participate in PPAk. RUSLINDA AGUSTINA and JAMIDA YULI (2016), As a result, a person's decision to continue formal education to a higher level will be influenced by his desire to make more money.

According to achievement theory, the desire of students to take Professional Accounting Education will increase if one's economic incentives are high. This is due to the fact that students are forced to pursue monetary gain for the sake of it. A student's tuition represents the total cost of the financial sacrifices they make to complete their education. Humans are believed to be motivated by the desire to maximize profits at the lowest possible cost. Individuals who are driven by the desire to increase their financial well-being can be said to be economically motivated. Get a long-term job with good long-term pay, get a job with appropriate facilities, get a job that provides a pension plan, get a job that provides extra pay or incentives.

## **5. CLOSING**

### **5.1. Conclusion**

Emotional intelligence has a positive effect on students' desire to take PPAk. The effect of attitude on students' enthusiasm in participating in PPAk is good. The effect of quality motivation on students' interest in PPAk is beneficial. The effect of career drive on students' interest in PPAk is good. Economic incentives have a positive effect on students' desire to take PPAk.

### **5.2. Suggestion**

If researchers distribute questionnaires to participants, they must ensure that participants understand what they are supposed to fill out so

that the data they collect is unbiased and in line with the research objectives. objective. Direct interviews with respondents can be used in future research to ensure that the respondents are honest and the researcher is more involved in the process. For future studies, it is hoped that the group of respondents can be expanded to include not only those from the economics faculty of Bachelorwiyata Tamansiswa University, but also those with non-traditional bachelor's degrees in accounting or from other institutions.

### 5.3. Research Limitations

The use of questionnaires to collect data through a survey approach has problems, namely respondents tend to be less serious in filling out questionnaires, so the authors often remind respondents to stay focused while filling out the questionnaire. This study uses a questionnaire to collect data; However, the data obtained may be skewed due to the lack of seriousness of the respondents in filling out the questionnaire and their misunderstanding of the true meaning of the questions, so that these variables are not measured precisely. This study only uses samples from universities; therefore, further research is needed.

### 5.4. Implications

Emotional intelligence has a positive effect on the desire of Bachelorwiyata Tamansiswa accounting students to pursue the profession as public accountants. The higher the emotional intelligence of accounting students at Tamansiswa University's Bachelor of Wiyata, the greater their enthusiasm in pursuing the profession as public accountants. The more interested students are in engaging in PPAk the greater their economic motive is to achieve the desired cash benefits. Economic motivation is strengthened by physiological needs, safety needs, social needs, esteem needs, and self-actualization needs. Someone with economic motivation will carry out economic activities to get material fulfillment .

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