

**PENGARUH *SELF EFFICACY*, PERSEPSI BIAYA PENDIDIKAN,
EKSPEKTASI KARIR, DAN MOTIVASI EKONOMI TERHADAP MINAT
MAHASISWA AKUNTANSI MELANJUTKAN STUDI DI MAGISTER
AKUNTANSI UNDIKSHA**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *self efficacy*, persepsi biaya pendidikan, ekspektasi karir, dan motivasi ekonomi terhadap minat mahasiswa akuntansi melanjutkan studi di magister akuntansi Undiksha. Jenis penelitian yang digunakan dalam penelitian ini adalah pendekatan kuantitatif. Metode pengumpulan data penelitian ini menggunakan kuesioner, studi pustaka, dan dokumentasi. Sumber data yang digunakan berasal dari data primer dan data sekunder. Data primer diperoleh dari hasil olah data kuesioner, sedangkan data sekunder diperoleh dari data jumlah mahasiswa S1 akuntansi Angkatan 2019 di enam perguruan tinggi di Bali, yaitu Universitas Pendidikan Ganesha (Undiksha), Universitas Udayana (Unud), Universitas Mahasaraswati (Unmas), Universitas Warmadewa (Unwar), Universitas Pendidikan Nasional (Undiknas), dan Universitas Hindu Indonesia (Unhi) dan berbagai literatur pendukung. Sampel penelitian ini berjumlah 241 responden yang dihitung dengan rumus tabel *Isaac dan Michael* dan ditentukan dengan Teknik *proportional random sampling*. Hasil penelitian ini menunjukkan bahwa *self efficacy* dan motivasi ekonomi berpengaruh positif dan signifikan terhadap minat mahasiswa akuntansi untuk melanjutkan studi di magister akuntansi Undiksha. Sementara itu, persepsi biaya pendidikan dan ekspektasi karir tidak berpengaruh terhadap minat mahasiswa akuntansi untuk melanjutkan studi di magister akuntansi Undiksha. Berdasarkan hasil penelitian ini, peneliti selanjutnya diharapkan bisa menambah variabel penelitian yang belum digunakan pada penelitian ini dan memperluas cakupan responden penelitian.

Kata Kunci : minat, studi, magister akuntansi

THE EFFECT OF SELF EFFICACY, PERCEPTIONS OF EDUCATION COSTS, CAREER EXPECTATIONS, AND ECONOMIC MOTIVATIONS ON THE INTEREST OF ACCOUNTING STUDENTS CONTINUING STUDY AT MAGISTER OF ACCOUNTING UNDIKSHA

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ABSTRACT

This study aims to determine the effect of self-efficacy, perceived cost of education, career expectations, and economic motivation on the interest of accounting students to continue their studies at Undiksha's master of accounting. The type of research used in this study is a quantitative approach. Methods of data collection in this research using questionnaires, literature study, and documentation. Sources of data used come from primary data and secondary data. Primary data was obtained from the results of questionnaire data processing, while secondary data was obtained from data on the number of 2019 undergraduate accounting students at six universities in Bali, namely Ganesha Education University (Undiksha), Udayana University (Unud), Mahasaraswati University (Unmas), Warmadewa University. (Unwar), National Education University (Undiknas), and Indonesian Hindu University (Unhi) and various supporting literature. The sample of this study amounted to 241 respondents who were calculated using the Isaac and Michael table formulas and determined by proportional random sampling technique. The results of this study indicate that self-efficacy and economic motivation have a positive and significant effect on the interest of accounting students to continue their studies at Undiksha's master of accounting. Meanwhile, perceptions of educational costs and career expectations have no effect on the interest of accounting students to continue their studies at Undiksha's master of accounting. Based on the results of this study, further researchers are expected to be able to add research variables that have not been used in this study and expand the scope of research respondents.

Keywords : *interest, study, master of accounting*