

**EKSPLORASI MINAT IKATAN AKUNTAN INDONESIA (IAI) MADYA
WILAYAH BALI DALAM MENGIKUTI UJIAN SERTIFIKASI
*CHARTERED ACCOUNTANT (CA)***

Oleh

Luh Putu Lia Agustini, NIM 2217051030

Jurusan Ekonomi dan Akuntansi

ABSTRAK

Penelitian ini bertujuan mengeksplorasi pemahaman dan pemaknaan kesadaran Anggota Ikatan Akuntan Indonesia (IAI) Madya Wilayah Bali terhadap sertifikasi *Chartered Accountant (CA)* serta bagaimana kesadaran tersebut membentuk minat mengikuti ujian CA. Penelitian menggunakan pendekatan kualitatif dengan metode fenomenologi transendental melalui survei awal, observasi, dokumentasi, wawancara, serta analisis data dengan tahapan analisis *noema, noesis, epoche, intentionality, dan eidetic reduction*. Hasil penelitian menunjukkan bahwa sertifikasi CA dimaknai sebagai legitimasi dan pengakuan profesional, simbol kepakaran, mekanisme pembaruan kompetensi, nilai tambah, serta instrumen pengembangan karier dan kebutuhan institusional. Minat mengikuti ujian CA tidak muncul sebagai keputusan instan, melainkan berkembang secara bertahap, sementara penundaan dimaknai sebagai strategi profesional yang dipengaruhi keterbatasan waktu, kesiapan mental, fokus kerja, prioritas karier, dan pertimbangan jalur sertifikasi. Implikasi penelitian menegaskan perlunya pendampingan untuk memperkuat kesiapan identitas profesional, peran perguruan tinggi dalam memposisikan CA sebagai orientasi profesional jangka panjang.

Kata Kunci: Kesadaran, Minat, Fenomenologi Transendental, *Chartered Accountant*, IAI Madya Wilayah Bali.

***EXPLORING THE INTEREST OF THE INDONESIAN ACCOUNTANT
ASSOCIATION (IAI) MADYA BALI REGION IN TAKING THE
CHARTERED ACCOUNTANT (CA) CERTIFICATION EXAM***

By

Luh Putu Lia Agustini, Student ID Number 2217051030

Department of Economics and Accounting

ABSTRACT

This study aims to explore the understanding and meaning of awareness among members of the Indonesian Accountants Association (IAI) Madya Region Bali regarding Chartered Accountant (CA) certification and how this awareness shapes their interest in taking the CA exam. The research uses a qualitative approach with a transcendental phenomenological method through preliminary surveys, observations, documentation, interviews, and data analysis with stages of noema, noesis, epoche, intentionality, and eidetic reduction analysis. The results of the study show that CA certification is interpreted as professional legitimacy and recognition, a symbol of expertise, a mechanism for updating competencies, added value, and an instrument for career development and institutional needs. Interest in taking the CA exam did not arise as an instant decision but developed gradually, while postponement was interpreted as a professional strategy influenced by time constraints, mental readiness, work focus, career priorities, and certification path considerations. The implications of the study emphasize the need for assistance to strengthen professional identity readiness and the role of universities in positioning CA as a long-term professional orientation.

Keywords: Awareness, Interest, Transcendental Phenomenology, Chartered Accountant, IAI Madya Bali Region