

**PENGARUH MOTIVASI KARIR, MOTIVASI EKONOMI, DAN
TINGKAT PEMAHAMAN AKUNTANSI TERHADAP MINAT
MAHASISWA AKUNTANSI MENGIKUTI SERTIFIKASI
*CHARTERED ACCOUNTANT (CA)***

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh motivasi karir, motivasi ekonomi, dan tingkat pemahaman akuntansi terhadap minat mahasiswa akuntansi mengikuti sertifikasi *Chartered Accountant (CA)*. Penelitian ini dilatarbelakangi oleh masih rendahnya minat mahasiswa akuntansi dalam mengikuti sertifikasi profesi, padahal sertifikasi CA merupakan salah satu indikator penting dalam meningkatkan kompetensi dan profesionalisme akuntan di dunia kerja. Penelitian ini menggunakan pendekatan kuantitatif dengan desain penelitian asosiatif kausal. Populasi dalam penelitian ini adalah mahasiswa Program Studi S1 Akuntansi Universitas Pendidikan Ganesha yang berjumlah 1.280 mahasiswa. Teknik pengambilan sampel menggunakan purposive sampling dengan kriteria mahasiswa aktif minimal semester enam dan belum pernah mengikuti sertifikasi akuntansi, sehingga diperoleh sampel sebanyak 100 responden. Metode pengumpulan data menggunakan kuesioner dengan skala Likert, sedangkan teknik analisis data menggunakan analisis regresi linear berganda dengan bantuan program SPSS. Hasil penelitian menunjukkan bahwa motivasi karir berpengaruh positif dan signifikan terhadap minat mahasiswa mengikuti sertifikasi *Chartered Accountant (CA)*. Motivasi ekonomi juga berpengaruh positif dan signifikan terhadap minat mahasiswa mengikuti sertifikasi CA. Selain itu, tingkat pemahaman akuntansi terbukti berpengaruh positif dan signifikan terhadap minat mahasiswa dalam mengikuti sertifikasi CA. Temuan ini menunjukkan bahwa semakin tinggi motivasi karir, motivasi ekonomi, serta pemahaman akuntansi yang dimiliki mahasiswa, maka semakin tinggi pula minat mereka untuk mengikuti sertifikasi *Chartered Accountant*. Penelitian ini diharapkan dapat memberikan kontribusi bagi perguruan tinggi dalam meningkatkan motivasi dan pemahaman mahasiswa terkait pentingnya sertifikasi profesi akuntansi, serta menjadi referensi bagi penelitian selanjutnya dalam bidang pendidikan dan profesi akuntansi.

Kata Kunci: *Chartered Accountant*, minat sertifikasi, motivasi ekonomi, motivasi karir, pemahaman akuntansi.

**THE INFLUENCE OF CAREER MOTIVATION, ECONOMIC
MOTIVATION, AND ACCOUNTING UNDERSTANDING LEVEL ON
ACCOUNTING STUDENTS' INTEREST IN PURSUING CHARTERED
ACCOUNTANT (CA) CERTIFICATION**

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ABSTRACT

This study aims to analyze the influence of career motivation, economic motivation, and the level of accounting understanding on accounting students' interest in pursuing the Chartered Accountant (CA) certification. This research is motivated by the relatively low interest among accounting students in obtaining professional certifications, despite the fact that CA certification is an important indicator for enhancing accountants' competence and professionalism in the workplace. This study employed a quantitative approach with a causal associative research design. The population consisted of 1,280 undergraduate accounting students enrolled in the Accounting Study Program at Ganesha University of Education. The sampling technique used was purposive sampling, with criteria including active students who had completed at least six semesters of study and had never participated in any accounting certification program. Based on these criteria, a sample of 100 respondents was obtained. Data were collected using a questionnaire based on a Likert scale, while data analysis was conducted using multiple linear regression analysis with the assistance of SPSS software. The results indicate that career motivation has a positive and significant effect on students' interest in pursuing Chartered Accountant (CA) certification. Economic motivation also has a positive and significant effect on students' interest in obtaining CA certification. Furthermore, the level of accounting understanding is proven to have a positive and significant influence on students' interest in pursuing CA certification. These findings suggest that higher levels of career motivation, economic motivation, and accounting understanding are associated with a greater interest among students in pursuing Chartered Accountant certification. This study is expected to contribute to higher education institutions by enhancing students' motivation and understanding regarding the importance of professional accounting certifications. In addition, it may serve as a reference for future research in the fields of accounting education and the accounting profession.

Keywords: *Chartered Accountant, certification interest, economic motivation, career motivation, accounting understanding.*