

Motivational factors influencing MSU accounting students to become a certified public accountant (CPA)

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ABSTRACT

Public accountants play important role for development of business activities. Malaysia needs as many as 60,000 qualified accountants in year 2020 but only half of the figure is presently achieved. This paper tries to identify motivational factors influencing on accounting students to become Certified Public Accountant (CPA). The objective of this paper is to analyze the influence of Quality Motivation, Economic Motivation, Social Motivation, Career Motivation influencing on CPA qualification. The method of collecting data is questionnaire by using a sample of 85 students at Management and Science University, Malaysia and Smart PLS is used in analyzing this research. The results indicate a positive influence on quality motivation, social motivation, and career motivation on the interest in taking the CPA while economic motivation has no influence on the interest in taking the CPA in this paper. In other words, the factors describe approximately 89% of the changes of dependent variable (CPA).

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1. Introduction

There has been a census that Malaysia needs more public accountants to accomplish the mission reaching “Wawasan 2020”. According to Bank Negara Malaysia (2014), Malaysian economy was developed significantly in recent years which indicates that the business activities is expanding (Abidin & Haseeb, 2018). In any case, very few qualified individuals are setting up which might give a signal that a couple of determinants may influence the undergraduate students to proceed to become CPA. Malaysia targeted to have 60,000 of qualified accountants in year 2020 however only half of the target has been accomplished yet. There are around 33,000 in 2018 qualified accountants in Malaysia of which just 8.42 percent are Bumiputras and Malaysia needs to increase the percentage of Bumiputras CPA to 30 percent. According to Byrne et al. (2012) “Students awareness, motivations, and readiness are among the key factors influencing the students’ decision in pursuing a professional accounting education”. In addition, according to Churchman, (2013) “motives and readiness are also important factors impacting on students learning performance achieved during higher education”.

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2. Literature

2.1 Quality Motivation

The quality of a person is influenced both directly and indirectly by the level of education. Elements of quality or competency are things that are highly considered in the accounting profession (Kusumastuti & Waluyo, 2013). They branded quality in terms of excellence, value, conformance to specifications and meeting (AbuKhalifeh & Albattat, 2017). According to Thomas et al. (1998), there is a strong relationship between poor quality review results, a low level of continuing professional education, low professional experience, with ethical violations of practice substandard by public accountants. From the description it can be concluded that one's quality is influenced directly or indirectly by the level of education. Employee training and development is any attempt to improve current or future employee performance by increasing an employee's ability to perform (Randall & Schuler, 1998). Quality motivational of a person is influenced both directly and indirectly by the level of education. The success of the accounting program students in professional examinations is generally used as a good indicator of the quality of accounting education programs.

2.2 Economic Motivation

Economic motivation is an impulse that arises in a person to improve his/her abilities to achieve awards financially desired (Widyastuti et al., 2004). Financial awards consist of direct awards such as salary payments, overtime, leave, payment based on performance and indirect awards such as insurance, programs retirement, and so on (Minan, 2011). As in complex human theories, one of the main models of complex human theory is associated with the human economy motivated by financial rewards. According to Maslow's theory, physiological needs are necessity of the most basic to be satisfied to stay alive like food, housing, clothing (Uno, 2014: 41). Therefore the award financial is very important to meet one's needs. Someone's salary is also determined by the level of education and considerable experience (Linda & Muda, 2011).

2.3 Social Motivation

Social is everything related to society and public interest. Interest is the feeling of wanting to give our attention to something or of wanting to be involved with and to discover more about something (Albattat et al., 2016; Bernama, 2014). Social perspective (affiliation or connectedness) according to Santrock adapted by Nurhakim (2015) is a motive to connect with others safely, namely social needs, friends, loved and accepted in the association of employee groups and their environment. In this case, an extrinsically motivated individual will be attracted to what will be obtained in the form of profits, working conditions, interpersonal relationships, and social pressure. If social motivation in a person is high, then there will be an immediate interest in getting the award. The need for cooperation in working groups will increase relationships with other parties. This is because humans want to get recognition, maintain prestige, get pride, have inner (emotional) satisfaction in dealing with others, satisfy themselves with mastery of others and become harmonious. Social motivation factors have positive influence on interest (Mahmud, adapted by Nurhakim, 2015).

2.4 Career Motivation

Career motivation is the drive that is in someone to increase its ability in order to achieve position or a better career than before (Widyastuti, 2004). Careers can interpreted as a series of one's work journey throughout life. Work motivation is defined as conditions which evokes, directs and maintains related behaviors with the work environment (Dyastari & Yadnyana, 2016). Career motivation is an impulse that arises from a person to improve his/her personal abilities in order to achieve a career, then with development of the capabilities that have become better potential than before. Self-actualization is someone's desire to develop his/her potential systematically to become effective and normal abilities in pursuing a career for someone, so career motivation is considered appropriate with the interest of being a public

accountant by taking the CPA exam, and this is the right choice so that the potential that already exists in the bachelor's degree accounting can be developed.

2.5 Certified Public Accountants (CPA)

Accountant profession is a profession that is related to examine or audit, and has a more general understanding because it includes various types of checks such as audit management, internal audit, governmental audit, including financial or general / financial audit. One examination that provides general audit services is the work of a public accountant. A public accountant is an accountant who obtains permission from the finance minister to examine public accounting services in Malaysia and the absolute requirement to work as a public accountant is to pass the CPA of Malaysia exam. The absolute requirement for becoming a public accountant must be a Certified Public Accountant (CPA) degree. CPA is a certification for the profession of public accountants or financial report auditors. CPA has difficult qualifications and exams and CPA of Malaysia exams is one part of the certification process for someone who will get a license as a public accountant in Malaysia.

3. Research Methodology

Fig. 1 describes the proposed method of this paper to examine the hypotheses of the survey.

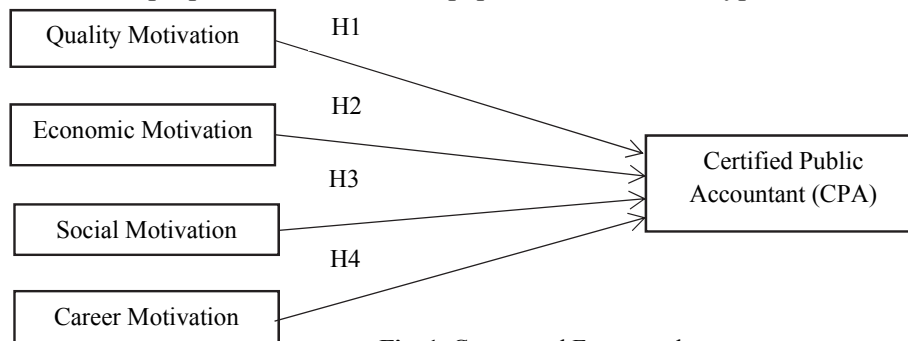


Fig. 1. Conceptual Framework

Based on the conceptual framework in Fig. 1, the research hypotheses in this study can be determined as follows:

- H₁: Quality motivation has a positive effect on accounting students to become a CPA.
- H₂: Economic motivation has a positive effect on accounting students to become a CPA.
- H₃: Social motivation has a positive effect on accounting students to become CPA.
- H₄: Career motivation has a positive effect on accounting students to become CPA.

The proposed study of this paper is analyzed by Structural Equation Modeling (SEM). There are two kinds of models of SEM, the covariance-based SEM and SEM-based variants or components that are popularly known as Partial Least Square (PLS) (Ghozali, 2012). LISREL (Linear Structural Relationship) is the only SEM program that is advanced and can estimate the problems that is almost impossible to do by other programs, such as: AMOS, EQS, etc. Besides, LISREL is the most informative program in presenting statistical results (Ghazali and Fuad, 2012: 3).

3.1. Outer Model

The outer model is an assessment of the validity and reliability that connects the indicators with other variables. There are three ways to assess the measurement model including convergent validity, discriminant validity, and composite reliability. Construct validity was examined from two perspectives, unidimensionality and discriminant validity and evaluated through factor analysis (Tarofder et al., 2010). The measurement model with the reflective indicator is judged by correlation between the score item / component score with the construct score calculated by the PLS. Convergence validity indicator test is valid using standard loading factor value greater than 0.70. Communality means the degree to which a

thing corresponds with every single other thing that show higher communalities are better (Tham et al., 2018). In addition, the communality value must be greater than 0.50 and the Average Variance Extracted (AVE) value should be above 0.50 (Ghozali, 2012). Measurement model with reflective indicator is assessed based on cross loading construct measurement. If the construct correlation with an item is larger than the size of the other construct, then it shows that the latent construct predicts the size on their block better than the other block size. The composite reliability indicator block measuring a construct can be evaluated by two sorts of composite reliability and Cronbach's alpha. Using the output produced by the PLS, a variable has a high reliability if the value of composite reliability is above 0.70 and Cronbach's alpha is above 0.60.

3.2 Inner Model

Inner model or structural model is evaluated by using R-square for endogenous constructs. In assessing the model with PLS that start by looking at R-square for each latent endogenous variable. The interpretation is the same as the interpretation of the regression. Changes in R-square values can be used to assess the effect of particular exogenous latent variable on endogenous variables.

3.3 Hypothesis Test

T-statistical test is a test of the relationship between latent variables hypothesized. The significance of estimated parameters provides very useful information on the relationship between research variables. In hypothesis testing, the level of significance used as the limit for rejecting and accepting the proposed hypothesis is 5% one tail and $df = 80$ for the model equation ($df = n - k$, $n =$ total sample, $k =$ total variable) or the t-table is + 1.66412, where if the t-statistic value $< t$ -table (1.66412) then the alternative hypothesis (H_a) will be rejected or in other words accept the null hypothesis (H_0).

4. Discussion of Findings

The results of the study were collected by distributing questionnaires directly to accountant students in Management and Science University (MSU) Malaysia. The distribution of this questionnaire was conducted from 2 November 2018 to 4 January 2019 with 85 respondents and all filled the questionnaires completely. Characteristics by gender and age from 85 respondents is 34 respondents' gender are male and 51 respondents are female. In terms of age it can be seen that most respondents are aged 22-25 years old with 68 respondents, while others aged 19-21 are 7 respondents, aged more than 25 are 7 respondents, and aged less than 18 only 3 respondents. Characteristics of the last education of respondents, indicate that 55 respondents hold bachelor degree, and 30 respondents hold only Diploma degree.

4.1. Outer Model

Fig. 2 demonstrates the results of testing the hypotheses of the survey.

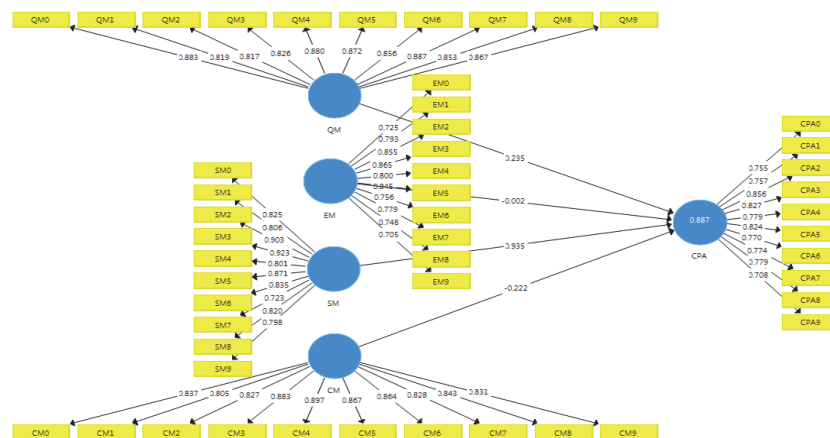


Fig. 2. Outer Model

4.2. Convergence Validity Test

Results of data processing as shown in Fig. 2 show that all constructs have fulfilled convergence validity test, Commuality and AVE score are above 0.50. The test results show that the loading factor value of all constructs is greater than 0.50. This indicates that all indicators are valid and can be used in subsequent tests (See Table 1).

Table 1
Convergence Validity Test

Variable	CPA	QM	EM	SM	CM
AVE & Commuality	0.614	0.733	0.622	0.693	0.720

4.3. Discriminant Validity Test

The results of data processing in figure obtained the value of cross loading or correlation between constructs with variables in general already supports the concept of measurement of each variable because it has the largest factor loading compared with the value factor loading to other variables. Thus it can be concluded that all latent constructs predict indicators on their blocks better than other construct.

Table 2
Discriminant Validity Test

Indicator	Certified Public Accountant	Quality Motivation	Economic Motivation	Social Motivation	Career Motivation	Interpretation
CPA1	0.757	0.498	-0.166	0.677	0.467	Valid
CPA2	0.856	0.531	-0.121	0.826	0.580	Valid
CPA3	0.827	0.364	-0.284	0.813	0.388	Valid
CPA4	0.779	0.486	-0.024	0.725	0.480	Valid
CPA5	0.824	0.465	-0.195	0.784	0.453	Valid
CPA6	0.770	0.496	-0.145	0.699	0.474	Valid
CPA7	0.774	0.560	0.001	0.720	0.562	Valid
CPA8	0.779	0.414	-0.198	0.768	0.417	Valid
CPA9	0.708	0.412	0.100	0.630	0.396	Valid
CPA10	0.755	0.544	-0.105	0.693	0.502	Valid
QM1	0.551	0.819	0.014	0.537	0.692	Valid
QM2	0.533	0.817	0.036	0.522	0.687	Valid
QM3	0.477	0.826	0.183	0.496	0.832	Valid
QM4	0.578	0.880	0.076	0.610	0.898	Valid
QM5	0.553	0.872	0.122	0.607	0.916	Valid
QM6	0.564	0.856	0.051	0.558	0.855	Valid
QM7	0.475	0.887	0.082	0.523	0.846	Valid
QM8	0.424	0.853	0.173	0.427	0.805	Valid
QM9	0.499	0.867	0.126	0.514	0.777	Valid
QM10	0.493	0.883	0.072	0.498	0.813	Valid
EM1	-0.050	0.246	0.793	-0.073	0.269	Valid
EM2	-0.164	0.026	0.855	-0.187	0.059	Valid
EM3	-0.161	0.165	0.865	-0.139	0.147	Valid
EM4	-0.064	0.142	0.800	-0.084	0.120	Valid
EM5	-0.109	0.013	0.845	-0.125	0.012	Valid
EM6	-0.069	-0.044	0.756	-0.085	-0.019	Valid
EM7	-0.042	0.082	0.779	-0.044	0.077	Valid
EM8	-0.068	0.246	0.748	-0.066	0.167	Valid
EM9	0.049	0.234	0.705	0.052	0.206	Valid
EM10	0.006	0.053	0.725	0.019	0.813	Valid
SM1	0.746	0.443	-0.239	0.806	0.455	Valid
SM2	0.882	0.659	-0.098	0.903	0.681	Valid
SM3	0.870	0.526	-0.263	0.923	0.526	Valid
SM4	0.795	0.551	-0.009	0.801	0.546	Valid
SM5	0.857	0.536	-0.197	0.871	0.546	Valid
SM6	0.794	0.553	-0.104	0.835	0.578	Valid
SM7	0.640	0.423	0.025	0.723	0.469	Valid
SM8	0.729	0.515	-0.153	0.820	0.512	Valid
SM9	0.499	0.867	0.126	0.798	0.502	Valid
SM10	0.742	0.465	-0.165	0.825	0.509	Valid
CM1	0.494	0.718	0.047	0.525	0.805	Valid
CM2	0.473	0.790	0.235	0.463	0.827	Valid
CM3	0.548	0.826	0.052	0.589	0.883	Valid
CM4	0.563	0.851	0.122	0.590	0.897	Valid
CM5	0.564	0.856	0.081	0.569	0.867	Valid
CM6	0.485	0.874	0.089	0.541	0.864	Valid
CM7	0.474	0.800	0.114	0.498	0.828	Valid
CM8	0.497	0.765	0.011	0.590	0.843	Valid
CM9	0.493	0.762	0.108	0.546	0.831	Valid
CM10	0.496	0.814	0.035	0.527	0.837	Valid

4.4. Reliability Test

All variables show values above 0.60. It can be concluded that all constructs have high reliability.

Table 3
Reliability Test

Variable	Composite Reliability	Cronbach Alpha	Interpretation
CPA	0.941	0.930	Reliable
QM	0.965	0.960	Reliable
EM	0.943	0.940	Reliable
SM	0.957	0.950	Reliable
CM	0.963	0.957	Reliable

4.5. Inner Model

The direction of the regression coefficients all have positive coefficient directions. It is observed that the R-square value for CPA variable is 0.887, which means CPA can be explained by QM, EM, SM, CM variable of 88.7%. The result shows that Quality Motivation, Economic Motivation, Social Motivation, Career Motivation affect CPA approximately 88.7%.

4.6. Hypothesis Test

Hypothesis testing is a test of the relationship between the latent variables hypothesized. The significance of estimated parameters provides very useful information on the relationship between research variables. Table 4 provides estimation output for structural model testing. The result of the testing of structural model (Inner Model) is presented in Table 4 as follows:

Table 4
Hypothesis Test

Hypothesis	Original Sample Estimate	T-Table	T-Statistics	Interpretation
QM → CPA	0.235	1.66412	2.040	H1 supported
EM → CPA	-0.002	1.66412	0.051	H2 not supported
SM → CPA	0.935	1.66412	20.638	H3 supported
CM → CPA	-0.222	1.66412	2.380	H4 supported

4.7. Discussion

1. Quality Motivation toward Certified Public Accountants

H₁: Quality motivation has a positive effect on accounting students to become (CPA).

The test results using SmartPLS 2.0 M3 shows that the Quality Motivation toward CPA has a coefficient value of 0.235 with a t value of 2.040. The value of t-statistics is greater than t-table with a significance level of 5% that is equal to 1.66412. This means that Quality Motivation has a significant positive influence on CPA. Therefore **H1 is accepted**.

2. Economic Motivation toward Certified Public Accountants

H₂: Economic motivation has a positive effect on accounting students to become a CPA.

The test results shows that the Economic Motivation toward Certified Public Accountants has value 0.465 with a t value of 2.148. The value of t is less than t-table with a significance level of 5% that is equal to 1.66412. This means that Economic Motivation does not have a significant positive influence on CPA. Thus **H2 is not accepted (reject)**.

3. *Social Motivation toward Certified Public Accountants*

H₃: Social motivation has a positive effect on accounting students to become CPA.

The test results shows that the Social Motivation toward Certified Public Accountants has a coefficient value of 0.563 with a t value of 4.578. The value of t is greater than t-table with a significance level of 5% that is equal to 1.66412. This means that Social Motivation has a significant positive influence on CPA. Therefore, **H3 is accepted.**

4. *Career Motivation toward Certified Public Accountants*

H₄: Career motivation has a positive effect on accounting students to become CPA.

The test results shows that the Career Motivation toward Certified Public Accountants has value of the coefficient of the path of 0,478 with a value of t of 2,215. The value of t is greater than t-table with a significance level of 5% that is equal to 1.66412. This means that Career Motivation significantly positively influence toward Certified Public Accountant. Thus **H4 is accepted.**

5. **Conclusion**

This study has aimed to analyze the effect of quality motivation, economic motivation, social motivation, and career motivation on the interest of accounting students to become CPA. Based on the analysis and discussion in the previous section, the following conclusions can be drawn:

1. The results of the first hypothesis test indicate a positive influence on quality motivation on the interest in taking the CPA. So, by following and passing the CPA, the quality and competence of public accountants continues to grow. In this case, the researcher can provide evidence that quality motivation influences the interest of accounting students in MSU Malaysia to take the CPA.
2. The results of the second hypothesis test show no influence on economic motivation on the interest in taking the CPA. In this case, researchers have not been able to provide evidence that career motivation influences the interest of accounting students in MSU Malaysia to take the CPA.
3. The results of the third hypothesis test indicate a positive effect of social motivation on the interest in taking the CPA. Thus, this study can provide evidence that social motivation influences the interest of accounting students in MSU Malaysia to take the CPA.
4. The results of the fourth hypothesis test indicate a positive effect of career motivation on the interest in taking the CPA. Thus, this study can provide evidence that career motivation influences the interest of accounting students in MSU Malaysia to take the CPA.

5.1 *Implication*

Based on the results of this study it was found that this study had theoretical and practical implications. The theoretical findings of this study can add empirical evidence about the influence of quality motivation theory, career motivation and economic motivation, social motivation to take CPA. The positive influence between quality motivation, social motivation, and career motivation on the interest of accounting students to take CPA shows that motivation can increase someone's interest, especially in the field of education. In addition to the use of motivation as an encouragement for oneself, this research also has practical benefits for MSU. The implication of this research for academic institutions is that it can provide convenience for students such as providing CPA exam scholarship offers if they have graduated with cum laude and obtain work experience because to participate in CPA requires time and money. The benefits of other studies for academic institutions in Malaysia are expected to provide insight into considering appropriate policies to make the profession more attractive to graduates of accountants

such as cooperating with companies and making the CPA title as one of the priority criteria in admission selection at the company.

5.2 Contribution

Contribution for this research is follow as:

1. The results of this study for authors and readers can add knowledge about the factors that influence the interest of accounting students to obtain CPA certification.
2. This study can add empirical evidence regarding the effect of motivation on the interest of accounting students following the CPA and as contribute to the factors that influence the interest of accounting students to obtain CPA certification.
3. Provide additional information and references for educational institutions to determine the steps in increasing the interest of accounting students to participate in CPA in relation to motivation.

5.3 Recommendation

Recommendation for this research can be expected as:

1. The results of this study are expected to later be used as a reference for better research in the future regarding the explanation of the factors that influence the interest of accounting students to obtain CPA certification.
2. As input for MSU Malaysia to improve socialization and promotion of the importance of CPA to accounting students, so that more students are interested in participating in the CPA.
3. In addition, this research is expected to be a motivator and consideration for students in making decisions to continue their education even higher.

5.4 Limitations of Research

The implementation of this study still has limitations:

1. This study only uses survey methods through distributing questionnaires without conducting direct interviews, so the results of this study only reveal data from the collected instrument results.
2. This study did not conduct discussions and adjustments to the experts of public accountants and CPA regarding questionnaire literature data, because the framework of this questionnaire was developed from the research interests of Chartered Accountants (CA).

5.5 Research Suggestions

Based on the limitations of this study, it is expected:

1. Using survey methods through questionnaires and interview techniques directly, so that research data can describe the actual conditions.
2. Conduct a discussion in adjusting the questionnaire literature data to the relevant public accountant experts.

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