



Jurnal Pendidikan Edutama

Volume ... Number ... Month 2024
P-ISSN: 2339-2258 | E-ISSN: 2548-821X
IKIP PGRI Bojonegoro

FACTORS INFLUENCING STUDENTS' INTEREST IN TAKING THE ACCOUNTING TECHNICIAN CERTIFICATION EXAM

¹Fariyana Kusumawati, ²Yudhanta Sambharakreshna, ³Anis Wulandari, ⁴Izzul Muttaqin, ⁵Riska Fitri Ani
^{1,2}Fakultas Ekonomi dan Bisnis, Universitas Trunojoyo Madura

¹fariyana.kusumawati@trunojoyo.ac.id; ²yudhanta_fe@trunojoyo.ac.id;
³anis.wulandari@trunojoyo.ac.id; ⁴izzul0021@gmail.com; ⁵riskafitriani860@gmail.com

*Corresponding Author

Keyword

Interest, Facilities and Infrastructure, Instructor Competence, Learning Methods, Implementation of certification, and Benefits of certification.

Abstract

This research aims to empirically examine the factors that influence students' interest in taking the accounting technician certification exam in a case study of accounting study program students at Trunojoyo University, Madura. This research factors include facilities and infrastructure, instructor competency, learning methods, implementation of competency certification, and the usefulness of certification.

This type of research is quantitative using a multiple linear regression model. The population and research sample used were active students majoring in accounting, FEB UTM, fourth semester and above. The sampling technique uses purposive sampling, namely selecting samples using several criteria that have been determined in the research.

The results of this research show that the variables of facilities and infrastructure, learning models and the usefulness of certification influence students' interest in taking the accounting technician certification exam. Meanwhile, the instructor's competency and the provision of competency certification do not influence students' interest in taking the accounting technician certification exam. Based on the Adjusted Rsquare value, it shows that 67.5% of the independent variables influence the dependent variable, while the rest are influenced by other variables outside the variables of this research.

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Introduction

In this digital era, education has been created in Indonesia faced on challenge In order to produce more sources da y am a n us i a the game has a skill set in the field .So a bachelor's degree is important For m e m b e k a l i at him with skills that can improve the quality of competence it becomes a necessity i

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ndustri. Enhancement Skills and skills need support from college in m e n c i p t a n sources Power man
ya n g t e r a m p i l i n accordance with the k u a l i f i k a s i Which needed o l e h i n d u s t r i . Study Which
done by Hea n g , at al. (2019) , D w i h a r y a d i , (2021) n b a h w a s o f t s k i l l s more preferred from o n
h a r d s k i l l s in times of business management . Other resear ches which is conducted by G h a n i & S u r
y a n i , (2020) with n m e n a l i s i s Wrong One w e b s i t e vacancy Work *where are you online* at there is
52 3 advertisement vacancy Work *on line* n b a h w a k e t e r a m p i l a n g most important in b u t u h k a n o
l e h l u l u s a k u n t a n s i s t e r a p i l a n i n t e r p o r s o n a l (*i n t e r p e r s o n a l s k i l l*) And Skills
communication .

Education providers as producers of graduates capture this condition by providing programs that are able
to improve the quality of students not only in terms of academic abilities but also competency abilities
through competency certification. Competencies in the field of accounting such as accounting technicians
are a target for students to improve their competencies. The interest of students majoring in accounting
to take accounting technician certification from year to year shows a very good increase. They are
motivated to take accounting technician certification in the hope that this certification supports
accounting competencies for graduates to be able to compete in the world of work, considering that
many graduate users require employees to not only look at their diplomas but also look at the
professional certification held by prospective workers to demonstrate competency abilities. prospective
workers.

Siagian, (1995) defines motivation as the desire and willingness to mobilize abilities and skills, energy and
time to carry out various activities that are responsible for achieving predetermined organizational goals
and objectives. One factor that can influence students to improve their competence is motivation. This
motivation will encourage someone to do something to achieve the goal Mediawati, (2010) . Motivation
has a very big influence on interest and becomes a driving force for someone to take action. Sardiman,
AM (2006) , Abidin & Erfanto. (2015) .

Motivation is an urge or energy, a mental and physical movement to do something. In the Big Indonesian
Dictionary, motivation is explained as a conscious or unconscious urge that arises from within a person to
carry out an action with a specific goal. Motivation theory explains that if a person does not understand
the purpose of what he is going to do then there will be no motivation. Once a person understands what
is an important goal for him, then that person has the ability to achieve that goal. Based on this theory,
things that can influence motivation are abilities or competencies Palupi, GA (2022). Motivation moves
the soul to act in doing something with certain aims and objectives Oktia Dini, Y. (2014). Motivation also
means the desire to devote skills, energy and time to carrying out activities to achieve certain goals Abidin
& Erfanto, (2015) . Motivation has a very big influence on interest so that it becomes the driving force for
someone to carry out an action Arief M, S. (2006).

Support from educational institutions to improve student competency by providing adequate resources
such as infrastructure, instructor competency, learning methods, holding certification exams, and the
usefulness of competency certification. According to the Big Indonesian Dictionary (2008), facilities are
defined as everything to achieve meaning and goals, and infrastructure is defined as everything that is the
main support for the implementation of a process. In improving student competency, facilities and
infrastructure are important things that support the teaching and learning process. One of the facilities
and infrastructure owned by the accounting study program is the availability of an accounting laboratory.
If the accounting laboratory has adequate facilities and infrastructure, it can create a conducive
environment for improving student competence. An instructor is a person whose job is to teach

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something and at the same time provide training and guidance. Instructors can also act as teachers, trainers and caregivers. (KBBI, 2008). Student success cannot be separated from competent instructors/teachers. Competent instructors may be better able to provide good support to students and answer their questions and needs well.

Learning methods are methods or methods used to implement plans that have been prepared in the form of real and practical activities to achieve learning objectives. (Miscellaneous, 2020). The accounting study program at Trunojoyo Madura University applies *student center learning* and demonstration learning methods. This method is believed to be very effective in improving the learning process in order to achieve optimal learning outcomes.

In an effort to test the academic abilities and competencies of accounting study program students, they hold certification exams in collaboration with the accounting technician professional certification agency (LSPTA). The accounting study program has held an accounting technician certification exam in the SAK ETAP-based financial report preparation cluster. The more often the study program conducts certification exams, the higher the interest of students in taking certification exams.

Competency certificates have many benefits for students, such as quickly getting a job because they are able to compete in the world of work and can increase students' self-confidence. The more competency certificates a student has, the better prepared the student will be to face competition in the world of work. The usefulness of a competency certificate can increase students' interest or motivation to take the competency certification exam.

The high demands or needs of labor users regarding the competency abilities of prospective workers according to their field, the UTM accounting department seizes this opportunity by improving the quality of its graduates through accounting technician (TA) competency certification. Based on this background, this research wants to examine the factors that influence students' interest in taking certification exams. It is hoped that this research will contribute to education providers to focus more on improving student competency through accounting technician certification.

Thus, the framework for thinking in this research is:

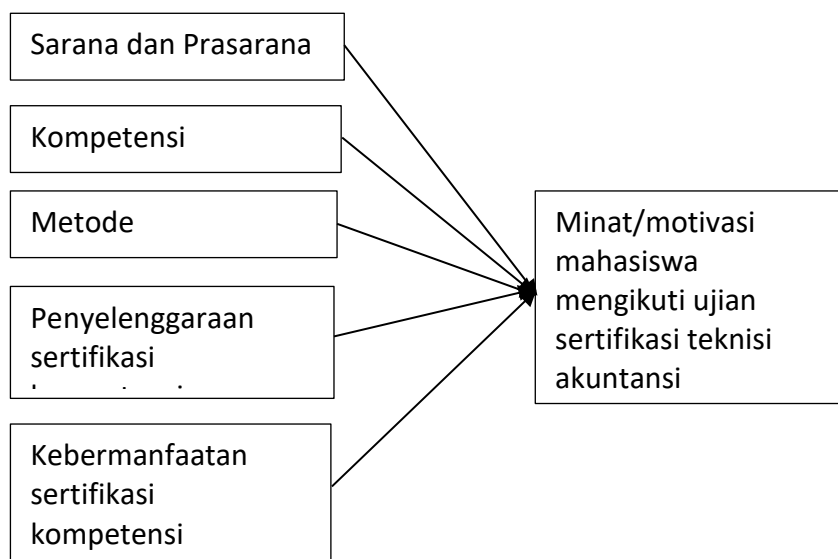


Figure 1. Research Rationale Framework

Based on the background and research framework above , the research hypothesis is as follows:

H1: *Facilities and infrastructure* influence students' interest/motivation to take the TA certification exam

H2: *Instructor competency* influences student interest/motivation to take the TA certification exam

H3: *Learning methods* influence students' interest/motivation to take the TA certification exam

H4: *Implementation of competency certification* influences students' interest/motivation to take the TA certification exam

H5: *The usefulness of competency certification* influences students' interest/motivation to take the TA certification exam

Method

This research is a type of associative quantitative research that tests the relationship between two or more variables . The object of this research is FEB UTM accounting students. P opu la s i In this research team are all students , students , managers , and accounting U n i v e r s i t a s Trunojoyo Madura . S a m p e l used in such a way d a r i m a h a s i s w a active accounting major fourth semester and above. T e c h n i q u e k p e n g i f n s a m p e l on This research uses *puposive sampling* with the following criteria: (1) Accounting students in semester 5 and above, (2) Students who have taken part in financial accounting laboratory activities, (3) Students who have taken the accounting technician certification test.

This type of data in research uses primary data which originates from the closed online questionnaire . *Data* analysis was carried out using IMB SPSS Statistics 26. Data analysis carried out included descriptive analysis, data validity and reliability testing, classical assumption testing, and hypothesis testing using multiple linear regression models.

Results and Discussion

Results

Description of Research Object

This research uses primary data in the form of a questionnaire with a sample of accounting study program students. In accordance with the research criteria, the sample obtained in this study was 124 respondents.

Table 1. Number of respondents

Criteria	Amount
5th semester students and above	500
Students who do not take the financial accounting laboratory	(300)
Students who do not take the TA certification test	(76)
Number of samples	124
Number of questionnaires received	124

Based on table 1, the number of respondents processed in this research was 124. Based on table 4.2, the identity of the respondents, the number of questionnaires can be described as 24 male respondents with a percentage of 19%, and 100 female respondents with a percentage of 81%. There were 42 people/respondents or 34% for semester 5, semester 7 81 people/respondents with a percentage of 65% and semester 9 1 person/respondent with a percentage of 1%. The respondent identity diagram can be seen below.

Data Reliability and Validity Test

Table 2 shows the results of the reliability test. The results of the reliability test in this study can be seen from the *Cronbach alpha value* of the six variables which is above 0.60. So it can be said that the data for these six variables is reliable.

Table 2. Reliability Test Results

Variable	Cronbach alpha	Results
Facilities and infrastructure	0.881	reliable
Instructor competency	0.913	reliable
Learning methods	0.814	reliable
Organizing TA certification tests	0.867	reliable
The usefulness of competency certification	0.932	reliable
Student interest/motivation to take the TA test	0.880	reliable

Source: Data processed by researchers, 2023

The results of the validity test in this research can be seen from the *Pearson correlation value* which is positive and the significance is below 5%. So it can be said that all the questions in the questionnaire for each variable can be said to be valid data. (see Appendix 1)

Descriptive Statistical Test

Table 3 explains the results of descriptive statistical tests. Student interest/motivation in taking the TA test is an independent variable, while facilities and infrastructure, instructor competency, learning methods, implementation of competency certification, and usefulness of certification are dependent variables. Facilities and infrastructure have the lowest value of 1.333, the highest value of 5.000, mean of 4.1747 and standard deviation of 0.493. Instructor competency has a lowest value of 1,000, a highest value of 5,000, a mean of 4.3104 and a standard deviation of 0.530. The learning method has the lowest value of 1.888, the highest value of 5.000, the mean of 3.990 and the standard deviation of 0.466. The implementation of competency certification has the lowest value of 2.111, the highest value of 5.000, the mean of 3.964 and the standard deviation of 0.561. The usefulness of certification has the lowest value of 1.125, the highest value of 5.000, the mean of 4.359 and the standard deviation of 0.538. Student interest/motivation has the lowest value of 1.428, the highest value of 5.000, mean of 4.230 and standard deviation of 0.533.

Table 3. Descriptive Statistical Test

Variable	N	Minimum	Maximum	Mean	Std Deviation
Infrastructure	124	1,333	5,000	4.1747	0.493
Instructor competency	124	1,000	5,000	4.3104	0.530
Learning methods	124	1,888	5,000	3,990	0.466
Implementation of competency certification	124	2,111	5,000	3,964	0.561
Benefits of certification	124	1,125	5,000	4,359	0.538
Student interest/motivation to take the TA test	124	1,428	5,000	4,230	0.533

Source: Data processed by researchers, 2023

Determinant Coefficient Test

The results of testing the determinant coefficient in table 5 show that the *Adjusted R Square value* is 0.662. This condition shows that the dependent variable (student interest/motivation in taking the TA test) is influenced by the dependent variable (facilities and infrastructure, instructor competency, learning methods, implementation of competency certification and usefulness of certification) by 66.2%. The remaining 33.8% is influenced by other variables.

Table 4. Determinant Coefficient Test

Model	R	R Square	Adjusted Square	Std Error of the Estimate
1	,822	,675	,662	2,173

Source: Data processed by researchers, 2023

Classic assumption test

Normality Test Results

The results of the normality test using KS are shown in table 4 below, it is known that the Exact sig. (2-tailed) obtained a result of 0.269, which is greater than 0.05, so it can be concluded that the data in this study is normally distributed.

Table 5. Normality Test Results

Variable	Significance	Exact Sig. (2-tailed)	Conclusion
Unstandardized Residuals	0.05	0.269	Normal

Source: Data processed by researchers, 2023

Multicollinearity Test

The results of the multicollinearity test in table 6 below show that the VIF value is less than 10 and the tolerance value is more than 0.1 for all research independent variables. These results indicate that multicollinearity does not occur, meaning the regression conditions are met.

Table 6. Multicollinearity Test Results

Model	Collinearity Statistics		Information
	Tolerance	VIF	
1 (Constant)			
Infrastructure	0.520	1,924	Multicollinearity does not occur
Instructor competency	0.519	1,928	
Learning methods	0.518	1,931	
Implementation of competency certification	0.582	1,717	
The usefulness of competency certification	0.486	2,058	

Source: Data processed by researchers, 2023.

Heteroscedasticity Test Results

The results of the heteroscedasticity test seen in table 7 using the Glacier test show that there is no heteroscedasticity and the regression test can be carried out because it shows that the sig value of all independent variables has a significance value above 0.05.

Table 7. Heteroscedasticity Test Results

Variable	Sig value. Critical	Sig.	Information
Infrastructure	0.05	0.377	There are no symptoms of heteroscedasticity
Instructor competency	0.05	0.987	
Learning methods	0.05	0.136	
Implementation of competency certification	0.05	0.310	
The usefulness of competency certification	0.05	0.075	

Source: Data processed by researchers, 2023

Hypothesis testing

Partial Test (t Statistical Test)

Table 8 shows the hypothesis that facilities and infrastructure (H1), learning methods (H3) and benefits of certification (H5) have a significance value lower than 0.05, so it can be said that the test of the first (H1), third (H3) and fifth hypotheses (H5) is accepted. Meanwhile, the instructor competency hypothesis (H2) and the implementation of competency certification have a significance value higher than 0.05, so the hypothesis test is rejected.

Table 8. Regression test (t test)

Model	Unstandardized Coefficient		Standardized Coefficient	t	Sig
	B	Std Error	Beta		
(Constant)	-.934	2,054		-.455	,650
Sarpras	,379	,092	,300	4,127	,000
Instructor Competency	.102	,086	,086	1,187	,237
Learning Method	,207	,065	,232	3,190	,002
Implementation of Competency Certification	-.038	,051	-.052	-.757	,450
Benefits of Competency Certification	,355	,065	,409	5,431	,000

Source: Data processed by researchers, 2023

From the results of the regression test, the following equation can be created:

$$Y = -0.934 + 0.379X1 + 0.102X2 + 0.207X3 - 0.038X4 + 0.355X5 + e$$

Discussion

The influence of facilities and infrastructure on students' interest/motivation to take accounting technician certification

The results of the regression test on facilities and infrastructure show that the sig value of 0.000 is below the value of 0.05, which means that the first hypothesis of this research is accepted so it can be concluded that facilities and infrastructure influence students' interest/motivation to take accounting technician certification. The provision of education, in this case a study program, which has adequate infrastructure for the teaching and learning process is able to contribute to improving students' abilities and skills to obtain the competencies desired and needed in the world of work. The results of this research are in accordance with the competency motivation theory which states that students behave to make skilled efforts to develop and demonstrate their abilities. (Harter, 1978; White, 1959). Good facilities and infrastructure can be used as a factor in increasing students' interest in having self-quality through accounting technician certification.

The influence of instructor competency on student interest/motivation in taking accounting technician certification

The results of the regression test on instructor competency show that the sig value of 0.237 is below the value of 0.05, which means that the second hypothesis in this study is not accepted/rejected so it can be concluded that instructor competency has no effect on students' interest/motivation to take accounting technician certification. Competent instructors must be had by educational providers whose aim is to support a good teaching and learning process. An effective teaching and learning process is not only measured by competent instructors, but the independent learning process carried out by students is an important factor in increasing achievement and developing the potential and abilities they desire. In line with the competency motivation theory put forward by competent instructors, it is not yet a factor that influences students' interest/motivation to take the accounting technician certification exam. Not only is it determined that students' learning is also an important part, in this case study programs that have adequate infrastructure in the teaching and learning process are able to contribute to improving students' abilities and skills to obtain the desired and needed competencies in the world of work. The results of this research are in accordance with the competency motivation theory which states that students behave to make skilled efforts to develop and demonstrate their abilities. (Harter, 1978; White, 1959).

The influence of learning methods on student interest/motivation to take accounting technician certification

The results of the regression test on the learning method show that the sig value is 0.002 above the value of 0.05, which means that the third hypothesis in this research is rejected so it can be concluded that the learning method influences students' interest/motivation to take the accounting technician certification exam. The accounting study program applies *student center learning* (SCL) learning methods and demonstrations to students. This activity aims to focus students on learning actively and independently. Apart from that, training activities in the field of accounting are also provided to students as part of the demonstration learning method. Appropriate learning methods really help students to understand the concepts and practices of lecture material so that they can increase students' competency and practical abilities. This condition is in line with the opinion of Nasih, et al. (2009) who said that the demonstration method is considered suitable to be applied in practical activities, because the competency of accounting students is being able to prepare financial reports. Good learning methods are also supported by the competency motivation theory which posits that humans make skilled efforts to develop their abilities. Harter (1978) and White (1959). The better the learning methods applied by the accounting study program, the higher the interest/motivation of students to take the accounting technician certification exam.

- a. The influence of holding competency certification on students' interest/motivation to take accounting technician certification.

The results of the regression test on the implementation of competency certification show that the sig value is 0.450 above the value of 0.05, which means that the fourth hypothesis in the research is rejected so it can be concluded that the implementation of competency certification has no effect on students' interest/motivation in taking the accounting technician certification exam. Organizing competency certification carried out in the accounting study program is not

the only option for students to take the competency certification exam. This is because there are many competency certification exam providers outside the study program that are more attractive to students, such as flexible exam times, online exams, exam locations that are relatively close to the student's domicile, and others, so that students' interest/motivation to take the exam Accounting certification in accounting study programs is relatively low. The results of this research are in line with Simatupang, (2018) that the implementation of certification for teachers influences interest in increasing teacher qualifications. The implementation of competency certification is not supported by the competency motivation theory which argues that humans make skilled efforts to develop their abilities. Harter (1978) and White (1959).

The influence of the usefulness of competency certification on students' interest/motivation to take accounting technician certification.

The results of the regression test on the usefulness of competency certification show that the sig value of 0.000 is below the value of 0.05, which means that the fifth hypothesis in the research is accepted so it can be concluded that the usefulness of competency certification influences students' interest/motivation to take the accounting technician certification exam. There are many benefits to students having a competency certificate, including being easy to accompany their diploma, increasing students' self-confidence, being able to compete in the world of work, and getting a job quickly. In the accounting study program, one of the requirements for free comprehensive exams is that students have competency certification. This motivates students to have competency certificates through certification exams such as accounting technician certification and brevet. The results of this research support the competency motivation theory by Harter (1978) and White (1959). According to Putra (2022), competency certification has many benefits, including increasing credibility, career opportunities, salaries and other rewards, maintaining work quality, supporting professionalism and work ethics, increasing self-confidence, and following national and international standards in certain fields. The more benefits of competency certification, the higher the student's interest/motivation in participating in competency certification.

Conclusion

The results of the research above can be concluded as follows:

Facilities and infrastructure influence students' interest/motivation to take the accounting technician certification exam. The better the facilities and infrastructure owned by the accounting study program, the higher the interest of students in taking the accounting technician certification exam.

Instructor competency has no effect on students' interest/motivation to take the accounting technician certification exam. Instructor competency is not the only factor that can increase student interest/motivation in taking the accounting technician certification exam. The independent learning process carried out by students is an important factor in improving achievement and developing the potential and abilities they desire

Learning methods influence students' interest/motivation to take the accounting technician certification exam. The better the learning methods applied by the accounting study program, the higher the interest/motivation of students to take the accounting technician certification

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The implementation of competency certification has no effect on students' interest/motivation to take the accounting technician certification exam. Organizing competency certification carried out in the accounting study program is not the only option for students to take the competency certification exam. This is because there are many competency certification exam providers outside of study programs that are more attractive to students

The usefulness of competency certification influences students' interest/motivation to take the accounting technician certification exam. The more benefits of competency certification, the higher the student's interest/motivation in participating in competency certification.

The limitation of this research is only testing the resource variables owned by the accounting study program as an education provider in the field of accounting. Suggestions for future researchers are to add student perception variables regarding student interest/motivation in taking the accounting technician certification exam.

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