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## FACTORS AFFECTING ACCOUNTING STUDENT'S INTEREST IN FOLLOWING PROFESSIONAL CERTIFICATION

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### ABSTRACT

#### KEYWORDS

Capability; career opportunities; certifications; constraints; planned behavior

This study aims to obtain empirical evidence of the factors that influence the interest of accounting students to take a professional certification. The independent variables in this study are capability, attitudes, subjective norms, perceived behavioral control, career opportunities, and constraints. The dependent variable used is the interest of accounting students to take a professional certification. This study uses primary data collected through a google form. The population of this research is active accounting undergraduate students with universities located in Jakarta, Bogor, Depok, Tangerang, and Bekasi (JABODETABEK). The sampling technique of this research is nonprobability sampling with purposive sampling method, with the number of samples used as many as 155 samples. This research uses multiple linear regression analysis methods. The results of this study showed the variables of capability, behavior control, and career opportunities affect the interest of accounting students to take a professional certification. While the variables of attitude, subjective norms, and constraints do not affect the interest of accounting students to take professional certification

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### INTRODUCTION

Functions and roles accountant in scope professionalism the more develop moment face global competition. Functions and roles take affect the ability of experienced parties in various fields of accountancy especially if seen from necessity international (Mongilala, 2021). Capable skills compete must be supported with education professional sustainability as standard professional accountant international. Efforts to realize accountant professional parties such as; College, Association Indonesian Accountants, and Government have a role important. Colleges expected capable produce candidate competent and able accountants compete globally, with method increase quality education through curriculum, teaching as well as guidance lecturers. Universities and professional bodies need to work together to develop employability for accounting graduates (Omar, Hezbollah, & Yusof, 2019)

The government gives attention to a professional accountant with the issuance of PMK No. 216/PMK.01/2017 regarding Accountant Registered State explains that an Accountant Register is an individual who has officially registered in the state register of accountants organized by the Minister, has the expertise and or operates to practice professionalism in the field of accounting, comply and fulfill standard profession as well as guard competence with education professional sustainable. Chartered Accountants Indonesia (CA) has been set as a qualified professional accountant by the Association of Indonesian Accountants (IAI) is appropriate with the guidelines standard international.

Determination of the CA degree for reach destination implementation education accountants and improvement quality work accountant.

Qualified accountants naturally must know appropriate accounting and skills technical as well as nontechnical for work in an environment very competitive and complex work (Wen, Yang, Bu, Diers, & Wang, 2018). It is very suitable with scope bachelor accounting because they get knowledge and skills the moment go through education. But Thing this is not comparable if seen from the number of development accountants registered in Indonesia, which is presented in the following table 1.

**Table 1.**  
**The Development of the Number of IAI Members in 2016 - 2019**

IAI membership	2016	2017	2018	2019
Main Member	18,092	19,473	19,879	20,089
Associate Member	7,203	7.065	5.550	6.418
Young Member	2.120	7.362	6327	2,402
Amount	<b>27,415</b>	<b>33,900</b>	<b>31,756</b>	<b>28,909</b>

Source: Indonesian Institute of Accountants (2020)

Based on table 1, it can be concluded that the main IAI members or accountants who have CA certification or who are registered are different each year. The number of main members every year does increase, but if you look at the addition of the number of accountants every year it does not continue to show an increase. When compared to the total number of accounting graduates in Indonesia, which annually reaches 30,000, the development of the number of registered accountants is still far behind. This is due to the lack of understanding of accounting students on the importance of professional certification.

To take the professional certification, a person is influenced by interests. Interest is an individual's interest or preference for something to achieve a goal. There are several results of previous research on the factors that influence the interest of accounting students to take a professional certification. The research of Chi et al., (2022) found that ability, subjective norms, behavioral control, and career opportunities affect the intention of students to follow certification in professional accounting. Whereas attitude no take affect students' intention to take accounting professional certification. However, the research of Affifah et al., (2021) concluded that attitude affects the intention of students to follow certification accountant professional. Constraints are also one of the factors that influence the interest of accounting students to take the professional certification. Obstacles in the research of Owusu et al. (2018) affect student interest in taking the professional certification.

The motivation of this research is because of the dissimilarity of some of the results of previous studies, therefore this research was carried out again in the hope of providing a different understanding and perspective. This study is a combination of the research of Chi et al., (2022) and Owusu et al. (2018) using the variables of ability, attitude, subjective norm, behavioral control, career opportunities, and constraints.

## Literature Review And Hypothesis Development

### Theory of Planned Behavior

Theory of Planned Behavior (*Theory Of Planned Behavior*) is theory extended by Icek Ajzen of \_ Theory Behavior Reasonable (*Theory Of Reaction Action*). *The Theory of Reasoned Action* (TRA) explains behavior somebody based on intention behavior

influenced by norms subjective (*Subjective norms*) and attitudes (*Attitude Toward The Behavior*) someone to something behavior. Meanwhile, the *Theory Of Planned Behavior* (TPB) added one factor important again which is control behavior (*Perceived Behavioral Control*). The addition of behavioral control is to control individual behavior that is limited by limitations and lack of resources to behave.

In *The Theory Of Planned Behavior*, 3 factors influence somebody to behave namely; the first attitude to behavior (*Attitude Toward The Behavior*) namely preferred rating or no like to behavior, second subjective norms (*Subjective Norms*), namely the influence of outside parties that influence a person to behave, and the third is behavioral control (*Perceived Behavioral Control*), which is a person's perception of how easy it is to understand behavior, and is assumed to reflect past experiences and obstacles that can be estimated. The better the attitude, and the subjective norm, the greater the perceived control of the behavior, and the greater the individual's ability to perform the behavior (Ajzen, 1991).

### **Interest**

Interest is someone's interest in something. As stated by Chandra & Arpan, (2017) that interest is a process of observing and focusing on something that is liked with pleasure and also a sense of satisfaction. Someone interested in something subject leads to giving great attention to something subject (Slameto, 2015:180).

### **Certification Professional**

Certification professional is an endorsement given by an institution official to somebody to show that he is proficient in a work job. Certification professionals are needed to acquire or improve expertise in a particular field. The field of accounting has many types of certification professionals such as CPA, CMA, CA, and certification others.

### **Chartered Accountants**

Chartered Accountants (CA) have been set as qualification professional accountants by the Association of Indonesian Accountants (IAI) appropriate to the guidelines standard international. Title *Chartered Accountants* is awarded to an accountant professional with recognized qualifications and also registered as accountant state registered. Determination of the CA degree for reach destination implementation education accountants and improvement quality work accountant.

### **Ability**

The ability is ability or proficiency. Somebody said to have the ability if he can and can To do something to be done. Ability and understanding have a relationship because someone who can what we can be certain of is understand well what to do. Understanding is one result of the learning process. If someone understands something Thing with ok then will strengthen interest in To do Thing.

### **Attitude**

According to the *Theory of Planned Behavior*, an attitude refers to when a person has a favorable or unfavorable assessment of the behavior in question (Ajzen, 1991). If someone has a positive view of behavior, it will encourage their interest in that behavior, and vice versa. According to Slameto, (2015: 188) attitude is something that is observed, attitudes also determine how individuals respond to situations, and determine what individuals are looking for in life.

### **Subjective Norms**

norms (*Subjective Norms*) which refer to the perceived social pressure to perform or not to perform a behavior (Ajzen, 1991). The social pressure in question is coming

from external parties such as family or friends. The influence of external parties can influence a person's decision to determine decisions in behavior.

**Control Behavior**

Control perceived behavior leads to people's responses to easy or difficult To do desired behavior (Ajzen, 1991). Control behavior has a role important in theory behavior planning. Importance control behavior proven with existence source existing strengths and opportunities \_ for somebody with time certain as well as must set possibility achievement something behavior (Ajzen, 1991).

**Opportunity Career**

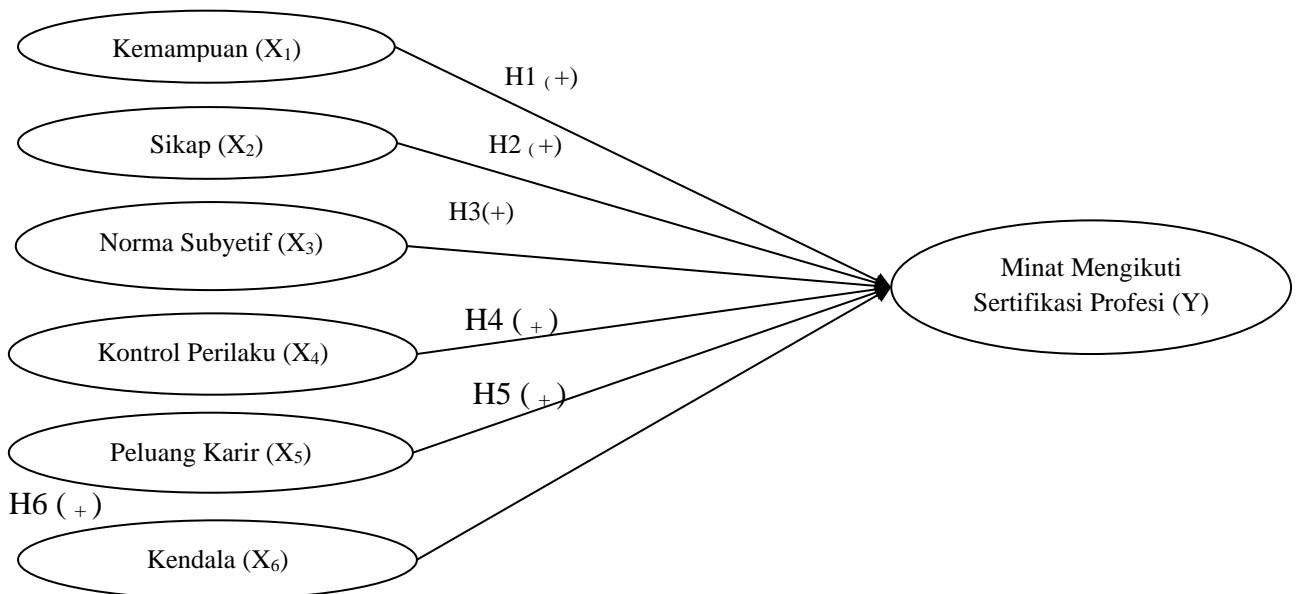
Opportunity career is an opportunity somebody in a career where are they? a career in question usually refers to a job. Somebody what we can be certain of has to hope to get reach success and alone possibly avoid failure. Opportunity career is the right time for someone who has to utilize as good as possible so that could help increase their career them. Opportunity career in a study leads to choosing a career created by student accountancy after graduation (Ng et al., 2017).

**Constraint**

The constraint is a state which limit, hinder or prevent the achievement target. Constraints on time resources and costs such as study costs associated with obtaining accounting certification can influence an individual's decision to take accounting certification (Owusu et al., 2018). Cost education that is not inexpensive is one constraint in following exam certification accountancy (Kurniawan & Nugroho, 2021).

**frame Conceptual**

The conceptual framework explains the relationship between the variables of ability, attitude, subjective norms, behavioral control, career opportunities, and constraints on the interest of accounting students to take a professional certification.



**Image 1.**  
**Conceptual Framework**

## Hypothesis Development

### **The influence of ability on the interest of accounting students to take a professional certification.**

Ability is intelligence or skills will something skill well since born or because exercise that will wear in work something To use make it happen through action. View positive will confidence as well as ability student about knowledge the accounting could push interest they for following certification profession. This thing is in tune with the results of the study the previous one said that ability to student accountancy will significantly influence the intention to chase certification because he feels able and have knowledge for following exam certification (Chi et al., 2022; Owusu et al., 2018). Based on the explanation above, the hypothesis is formulated as follows:

**H<sub>1</sub>: Ability has a positive effect on the interest of accounting students to take a professional certification.**

### **The influence of attitudes on the interest of accounting students to take a professional certification.**

According to *the Theory of Planned Behavior* attitude refers to when a person has a favorable or unfavorable opinion of behavior (Ajzen, 1991). If someone has a positive outlook \_ that certification will give benefit them, then Thing this will push their interest to follow the certification profession. This thing by several results researchers that attitude takes to effect positively to intention student for taking certification accountant professionals (Affifah et al., 2021; Dewi et al., 2019; Endayani & Witono, 2021). Based on the exposure above, then could formulate a hypothesis as follows:

**H<sub>2</sub>: \_ Attitude take to effect positively to interest student accountancy follow certification profession.**

### **The influence of subjective norms on the interest of accounting students to take a professional certification.**

Subjective norms *are* the influence of external parties such as family or friends. Suggestions or support from external parties to someone is considered to be one of the things that can encourage someone to behave. Because usually someone is confused about the decision to behave and prefers to realize the wishes of the closest people such as family. This thing in tune with several results studies that norms subjective takes to affect positively to intention student for taking certification accountant professional (Ananda & Ratnadi, 2021; Chi et al., 2022; Mihartinah & Coryanata, 2019). Based on the exposure above, then formulated the hypothesis as follows:

**H<sub>3</sub>: Subjective norms take effect positively to interest student accountancy following certification profession.**

### **The effect of behavioral control on the interest of accounting students to take a professional certification.**

Perception control behavior is control belief that includes viewing an individual about skills possessed with required source power or opportunity so that successful. Control behavior is a view about convenience or difficulties faced in something behavior. Based on the *Theory of Planned Behavior*, and control behavior in a study this that is individuals who think that getting a certified professional is more many convenient compared to trouble, then will push behavior individuals for following certification. This

thing supported by the results of studies that control behavior takes to effect positively intention students to follow certification in professional accountancy (Ananda & Ratnadi, 2021; Artati, Kaharti, & Susilowati, 2021; Chi et al., 2022; Srirejeki, Supeno, & Faturahman, 2019; Susanto, Yanti, Viriany, & Wirianata, 2020). Based on the exposure above, then formulated the hypothesis as follows:

**H4: \_ Control behavior takes to effect positively to interest student accountancy to follow certification profession.**

#### **The effect of career opportunities on the interest of accounting students to take a professional certification.**

Opportunity career in a study if linked with the *Theory of Planned Behavior*, including shape attitude. A positive attitude could push individuals to follow certification professional To use try to look for opportunities for more career good. Individuals who think that accountant professionals have opportunities for more career good compared with accountants normal so they will follow certification. This thing by several results studies before that opportunity career take effect to interest student accountancy follow certification accountancy (Chi et al., 2022). Based on the exposure above, then formulated the hypothesis as follows:

**H5: \_ Opportunity career takes to effect positively to interest student accountancy to follow certification profession.**

#### **The effect of constraints on the interest of accounting students to take a professional certification.**

The constraint is a factor blocker in To do something Thing good from factor external as well as internally. If someone has an attitude positive, norm-positive social skills, and abilities to something behavior, maybe the existence of constraint external certain that will prevent it for involved in behavior the (Owusu et al., 2018). Factor external to be constraint interest follow certification could in the form of cost. This thing is in tune with a study that constraints take affect negatively to intention students follows certification in professional accountancy (Owusu et al., 2018). Cost education takes an effect negatively on interest in student accountancy take professional education (Berlinasari & Erawati, 2017). In accordance exposure above, then formulated the hypothesis as follows:

**H6: \_ Constraints take effect negatively to interest student accountancy follow certification profession.**

## **METHOD RESEARCH**

### **Research design**

This study aims to obtain empirical evidence of the factors that influence the interest of accounting students to take a professional certification. This research was conducted to examine the effect of the independent variables' ability, attitude, subjective norms, behavior control, career opportunities, and constraints on the interest of accounting students to take professional certification as the dependent variable. This research includes quantitative research using primary data sources obtained through answers to questionnaires obtained from respondents.

### **Population and Sample**

The population in this study were undergraduate accounting students in JABODETABEK. The population in this study is unknown, so to determine the minimum sample using the opinion of Hair et al., (2019:132) which states that the determination quantity sample with amount population no is known can amount to 5-10 times of amount indicator used. This study uses 28 question indicators, so  $28 \times 5 = 140$ , so the minimum sample in the study is 140 samples. Determination of the sample using *the purposive sampling method*, where the selection of samples is according to predetermined characteristics. The characteristics used in selecting this sample are as follows:

1. S1 accounting student at a university located in JABODETABEK.
2. Accreditation of the accounting study program is A.
3. Active accounting students who will or are entering the final semester (semester 6 and above).

### Data collection technique

This research includes primary data, where data is obtained from the first source. The data in this study were collected using a questionnaire created through a *google form* and distributed on social media which will later be filled out by respondents to get relevant and accurate results. To assess the relationship between the independent variable and the dependent variable, the researcher used 28 questions presented in the questionnaire. While the answers are measured with a Likert scale of 5 (five) points. A scale of 1 (one) indicates strongly disagree to a scale of 5 (five) strongly agrees. Question number 9 is *reverse scored* on a scale of 1 (one) indicating strongly agree to a scale of 5 (five) strongly disagree.

### Data Quality Test

#### 1. Validity test

A validity test is used to assess the quality of the questionnaire used as a research instrument, so it can be said that the instrument is valid. The validity test uses the *Pearson Correlation technique*, which is a testing technique by comparing  $r$  counts with  $r$  tables. The basic criteria for testing the validity are if  $r$  count  $>$   $r$  table, then it is concluded that it is valid but if  $r$  count  $<$   $r$  table, then it is concluded that it is invalid.

#### 2. Reliability Test

Reliability has a synonym for reliable and consistent from one time to another for an answer. Measurement of reliability with *Cronbach Alpha statistical test*. The basic criteria for reliability testing are if the *Cronbach Alpha value is*  $>$  0.60, then this variable is reliable while if the *Cronbach Alpha value is*  $<$  0.60, then this variable is not reliable.

### Hypothesis testing

#### Multiple Linear Regression Analysis

Multiple linear regression analysis is a statistical analysis technique that aims to explain the relationship between two or more independent variables and one dependent variable. The regression equation model in this study is as follows:

$$SIIPC = \alpha + \beta_1CA + \beta_2AT + \beta_3SN + \beta_4PB + \beta_5CO + \beta_6CS + e$$

Information :

SIIPC = *Student Interest In Accounting Professional Certification*

= Constant / *Constant*

CA = *Capabilities / Ability*

AT = *Attitude Toward / Attitude*

- SN = *Subjective Norm* / Norm subjective
- PB = *Perceived Behavior Control* / Behavior control
- CO = *Career Opportunity* / Career opportunities
- CS = *Constraints* / Constraints
- 1-β6 = Regression coefficient of each variable
- e = *error term* or error rate

## RESULTS AND DISCUSSION

### 1. Respondent Demographics

**Table 2.**  
**Characteristics of Respondents**

Category	Type Sex					
	Man		Woman		Total	
	F	%	F	%	F	%
<b>College Status</b>						
Country	6	3.9	26	6.8	32	20.6
Private	13	8.4	110	71	123	79.4
<b>Origin University</b>						
Trisakti University	5	3.2	53	34.2	58	37.4
Bina Nusantara University	4	2.6	8	5.2	12	7.7
Pelita Harapan University	0	0	2	1.3	2	1.3
Mercu University World	1	0.6	12	7.7	13	8.4
University One Superior	0	0	10	6.5	10	6.5
Tarumanegara University	2	1.3	3	1.9	5	3.2
Mother University Glorious	0	0	4	2.6	4	2.6
Pancasila University	0	0	3	1.9	3	1.9
Muhammadiyah University of Jakarta	0	0	8	5.2	8	5.2
unique Atma Jaya	1	0.6	2	1.3	3	1.9
Gunadarma University	0	0	2	1.3	2	1.3
Multimedia Nusantara University	0	0	3	1.9	3	1.9
State University of Jakarta	1	0.6	11	7.1	12	7.7
UIN Jakarta	1	0.6	9	5.8	10	6.4
UPN Veterans Jakarta	4	2.6	6	3.9	10	6.4
<b>Semester Taken</b>						
6th semester	4	2.6	38	24.5	42	27.1
Semester 8	15	9.7	98	63.2	113	72.9
<b>Total</b>	<b>19</b>	<b>12.3</b>	<b>136</b>	<b>87.7</b>	<b>155</b>	<b>100</b>

Source: Processed data (2022)

According to table 2 from the results of data processing that has been carried out on 155 respondents, it is concluded that the majority of respondents are female as many as 136 people (87.7%), while minority respondents are male as many as 19 people (12.3%). Characteristics of respondents with university status showed that the majority of respondents came from private universities as many as 123 people (79.4%) while the rest of the respondents came from state universities, namely 32 people (20.6%). Characteristics of respondents with university origins with the majority of respondents coming from Trisakti University as many as 58 people (37.4%), while the minority of respondents came from Pelita Harapan University and Gunadarma University with 2 respondents each (1.3%). Characteristics of respondents based on the semester being



taken, the majority of respondents were studying in semester 8 as many as 113 people (72.9%) while the rest were taking semester 6 as many as 42 people (27.1%).

## 2. Descriptive statistics

Descriptive statistical analysis in this study includes the minimum value, maximum value, mode, mean, and standard deviation.

**Table 3**  
Descriptive statistics

Variable	N	Min	Max	Mode	mean	Std. Deviation
Ability	155	1	5	5	4.28	0.577
Attitude	155	1	5	5	4.375	0.527
Subjective Norms	155	1	5	4	3.557	0.959
Control Behavior	155	1	5	5	4.035	0.715
Opportunity Career	155	1	5	5	4.38	0.571
Constraint	155	1	5	5	4.08	0.734
Interest Follow Certification Profession	155	1	5	5	4.363	0.639

Source: Primary data processed, 2022

Based on the descriptive statistics table above, each variable in this study has a minimum value of 1 (one) which means that the respondent's answer strongly disagrees, the maximum value is 5 (five) which means that the respondent's answer strongly agrees, the mode value is 4 (four) or 5 (five). which means that the respondent's answer agrees or strongly agrees, with a standard deviation value smaller than the mean value which means the data is homogeneous and the distribution of the data is said to be good.

## 3. Data Quality Test

**Table 4.**  
Validity Test Results and Reliability Test

Variable	Item Question	Pearson Correlation	Cronbach Alpha	Information
Capability (CA)	4	0.722-0.824	0.765	Valid & Reliable
Attitude (AT)	4	0.650-0.742	0.646	Valid & Reliable
Subjective Norm (SN)	4	0.696-0.843	0.697	3 Valid & Reliable
Control Behavior (PB)	4	0.703-0.808	0.749	Valid & Reliable
Opportunity Career (CO)	4	0.727-0.807	0.762	Valid & Reliable
Constraint (CS)	4	0.727-0.885	0.822	Valid & Reliable
Interests (SI)	4	0.777-0.896	0.852	Valid & Reliable

Source: Data processed, 2022

According to table 4, it can be concluded that the variables of ability, attitude, subjective norm, behavioral control, career opportunities, constraints, and interests have an r value greater than the r table and have a *Cronbach Alpha value* of more than 0.60, so it can be concluded that all of the question items in the study it is valid and reliable. Valid shows the accuracy of an instrument in measuring data. All items are reliable or consistent and reliable because they remain consistent over time.

#### 4. Hypothesis testing

**Table 5.**  
**Hypothesis Test Results**

Model	Prediction	$\beta$	Sig. 1 tailed	Conclusion
<i>Constant</i>		<b>2.021</b>		
Capability (CA)	H1 (+)	0.288	0.0005	<b>H1 Accepted</b>
Attitude (AT)	H2 (+)	0.082	0.190	<b>H2 Rejected</b>
Subjective Norm (SN)	H3 (+)	0.028	0.316	<b>H3 Rejected</b>
Behavioral Control (PB)	H4 (+)	0.209	0.001	<b>H4 Accepted</b>
Career Opportunities (CO)	H5 (+)	0.362	0.000	<b>H5 Accepted</b>
Constraint (CS)	H <sub>6</sub> (-)	-0.058	0.1305	<b>H<sub>6</sub> Rejected</b>
<b>F Uji test</b>	F : 25,383			
	Sig. : 0.000			
<b>R Square</b>	0.507			
<b>Adjusted R Square</b>	0.487			

Source: Data processed, 2022

According to the results of the analysis presented in Table 5, a regression equation is obtained as follows:

$$SI = 2,021 + 0.288CA + 0.082AT + 0.028SN + 0.209PB + 0.362CO - 0.058CS$$

Coefficient of determination test results with Adjusted R<sup>2</sup> The squares presented in table 5 shows that the value of Adjusted R<sup>2</sup> Square is 0.487 which means that the effect of the ability variable, attitude, subjective norm, behavioral control, and career opportunities only explain 48.7 % of the interest of accounting students to take professional certification and the remaining 51.3 % are influenced by other variables that are outside this research.

The results of the F test are known that the sig value is 0.000 < 0.05 so it can be concluded that the variables of ability, attitude, subjective norm, behavioral control, career opportunities, and constraints have a significant effect on the variable of interest in accounting students following professional certification. The results of the F test can determine that the model is suitable for use in research and can be continued in the next test.

#### Discussion

##### **The influence of ability on the interest of accounting students to take a professional certification.**

Based on the test results, the ability variable has a sig value of 0.0005 < 0.05 with a coefficient value of 0.288. The results of the study show that ability has a positive effect on the interest of accounting students to take a professional certification. Based on the *Theory Of Planned Behavior*, the ability is included in a positive attitude. This is because accounting students who are respondents to this study feel confident in their abilities regarding accounting knowledge. This belief in ability and understanding drives students' interest in taking the professional certification. The results of this study are in line with

previous research which says that ability has a positive effect on the interest of accounting students to take professional certification (Chi et al., 2022; Owusu et al., 2018).

#### **The influence of attitudes on the interest of accounting students to take a professional certification.**

Based on the test results, it was found that the attitude variable had a sig value of  $0.190 > 0.05$  with a coefficient value of 0.082. The results of the study explain that attitudes do not affect the interest of accounting students to take a professional certification. The absence of a positive outlook can reduce their interest in professional certification. Lack of confidence that professional certification can be useful for them is one of the reasons that make them not interested in professional certification. The results of this study are supported by previous research which says that attitudes do not affect the interest of accounting students to take professional certification (Artati et al., 2021; Mihartinah & Coryanata, 2019).

#### **The influence of subjective norms on the interest of accounting students to take a professional certification.**

Based on the test results, the results obtained that the subjective norm variable has a sig value of  $0.316 > 0.05$  with a coefficient value of 0.028. The results of this study indicate that subjective norms do not affect the interest of accounting students to take a professional certification. It can be concluded that the influence and suggestions from external parties such as family and friends do not affect their decision to take a professional certification. This is in line with research that says that subjective norms do not affect the interest of accounting students to take professional certification (Wen et al., 2018). The results of this study are also supported by the research of Artati et al., (2021) which states that subjective norms do not affect the interest of accounting students to take a professional certification.

#### **The effect of behavioral control on the interest of accounting students to take a professional certification.**

Based on the test results, the results obtained that the behavioral control variable has a sig value of  $0.001 < 0.05$  with a coefficient value of 0.209. The results of this study explain that behavioral control has a positive effect on the interest of accounting students to take a professional certification. Accounting students have the view that there are more convenience factors than difficulties in participating in professional certification. Thus encouraging their interest in participating in professional certification. The results of this study are in line with several previous studies which say that behavioral control has a positive effect on the interest of accounting students to take professional certification (Ananda & Ratnadi, 2021; Artati et al., 2021; Chi et al., 2022; Susanto et al., 2020 ).

#### **The effect of career opportunities on the interest of accounting students to take a professional certification.**

Based on the test results, the results obtained that the career opportunity variable has a sig value of  $0.000 < 0.05$  with a coefficient value of 0.362. The results of this study explain that career opportunities have a positive effect on the interest of accounting students to take a professional certification. Based on the *Theory Of Planned Behavior*, career opportunities are included in a positive attitude. Accounting students have a positive view that having certification will help them improve their careers. They also have the view that certified accountants have wider career opportunities than uncertified accountants. The results of this study are supported by research by Chi et al., (2022) which states that career opportunities have a positive effect on the interest of accounting students to take a professional certification. This research is also in line with research that says

that career motivation has a positive effect on the interest of accounting students in obtaining certification (Dewi et al., 2019; Permata et al., 2019; Prayitno & Lastiati, 2021; Ulfah et al., 2019). Career motivation itself is to explain that certification can motivate their career goals later.

### **The effect of constraints on the interest of accounting students to take a professional certification.**

Based on the test results, it was found that the constraint variable had a sig value of  $0.1305 > 0.05$  with a coefficient value of  $-0.058$ . The results of this study explain that the constraints do not affect the interest of accounting students to take a professional certification. Based on the *Theory Of Planned Behavior*, constraints are included in behavior control. Constraints are internal obstacles that prevent a person from achieving goals. One of the main reasons for graduates do not pursue a professional accounting qualification is due to the high cost (Aziz, Mohd Adha, Morni, & Mazilena, 2017). The problem of cost is indeed very classic, but this is what reduces the interest of accounting students to take a professional certification. The results of this study are from previous research which said that the cost of education did not affect the interest of accounting students in participating in certification (Hasanah & Aji, 2021; Inayah & Ratnawati, 2022)

## CONCLUSION

According to the results and discussion, it can be concluded that ability, behavior control, and career opportunities have a positive effect on students' interest in taking the professional certification. Meanwhile, attitudes, subjective norms, and constraints do not affect students' interest in participating in professional certification.

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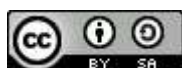
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