

(Research/ Review Article)

The Influence of Quality Motivation and Economic Motivation on Students Becoming Public Accountants

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Abstract: The public accounting profession plays a crucial role in the advancement of the business and economic sectors; however, the number of public accountants in Indonesia remains insufficient to meet market demand. This disparity between the demand and supply of public accountants is a significant concern, particularly in light of the rapid growth of the business sector and the increasing need for high-quality audit services. The low interest of accounting students in pursuing careers as public accountants requires further investigation to identify the factors influencing this trend. This study aims to analyze the impact of quality motivation and economic motivation on students' interest in becoming public accountants at Palopo Muhammadiyah University. The research employs a quantitative approach with a saturated sampling technique, involving all 78 students from the 2021 Accounting Study Program cohort. Data was collected using a 5-point Likert scale questionnaire. Data analysis was performed through multiple linear regression with SPSS version 21, encompassing descriptive statistics, data quality tests, validity and reliability tests, classical assumption tests, multiple linear regression tests, and hypothesis testing, including t-tests and f-tests. The results indicate that both quality motivation and economic motivation significantly influence students' interest in becoming public accountants, both individually and collectively.

Keywords: Quality Motivation; Economic Motivation; Studen Interest: Public Accountant

1. Introduction

The public accounting profession has a very vital role in the development of the economy and business in Indonesia. As an independent party, public accountants have the responsibility to provide assurance regarding the reliability of the company's financial statements, which are the basis for decision making by various stakeholders. However, the number of public accountants in Indonesia is still relatively small when compared to other countries in the ASEAN region Suryani, (2018).

Based on data from the Indonesian Institute of Public Accountants, (2023) , the development of the number of public accountants in Indonesia in the last five years shows a consistent increasing trend but is still inadequate:

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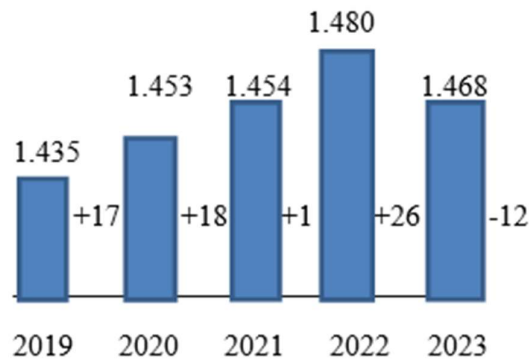


Chart 1. Number of growth of public accountants in Indonesia in 2019-2023

Data analysis shows fluctuations in the development of the number of public accountants in Indonesia. There is inconsistent growth variation from year to year. In 2019, there was an increase of 17 public accountants from the previous period, followed by an increase of 18 people in 2020. However, the growth momentum slowed drastically in 2021 with only one additional public accountant. The positive trend was seen again in 2022, which recorded the highest spike in the last five years of 26 people. Unfortunately, data as of March 13, 2023 actually showed a decrease of 12 people. Based on the dynamics summarized in table 1.1, it can be concluded that the growth of the public accounting profession in Indonesia is still unstable.

Research conducted by Surtikanti & Supriyanto revealed that the limited number of public accountants in Indonesia can have an impact on audit quality and investor confidence in the company's financial statements. [2] This is in line with Pratam's findings which show a positive correlation between the number of public accountants and the level of financial transparency of companies in Indonesia. A survey conducted by Keuangan (2023) revealed that the ratio of public accountants to the number of companies requiring audit services in Indonesia is 1:300, far below the ideal ratio of 1:100. This condition raises concerns about Indonesia's ability to meet the increasing need for audit services in line with economic development and business complexity. According to projections by the Central Statistics Agency (BPS, 2023), the number of companies in Indonesia is expected to grow by an average of 5% per year until 2030, which means that the need for public accounting services will also increase significantly. This further emphasizes the importance of efforts to increase the number of public accountants in Indonesia. One important element in overcoming this shortage is the interest of accounting students in choosing a career path as a public accountant. This interest is influenced by various factors, including quality motivation and economic motivation [4] ; [5] . Quality motivation is related to the drive to improve professional abilities and skills, while economic motivation is related to the expectation of financial rewards and career prospects Permana & Purnama. Recent research by Febriansyah & Wibisono also confirms that factors such as students' perceptions of the public accounting profession, social support, and job market opportunities also influence their interest in pursuing a career in this field. [7]

University of Palopo, as one of the universities that offers accounting study programs, has an important role in preparing prospective public accountants. The 2021 accounting students at this university are the generation that will enter the workforce in the next few years. Therefore, understanding their interests and motivations towards the public accounting profession is very relevant. Previous studies have shown a relationship between quality motivation and economic motivation with students' interest in becoming public accountants. For example, a study by Ayuningtyas and Prihartini found that quality motivation has a positive effect on students' interest in pursuing a career as a public accountant. [8] On the other hand, research by Senjari revealed that economic motivation also plays a significant role in determining accounting students' career choices. [9] However, the majority of previous studies

were conducted at large universities located in metropolitan cities. This creates a gap in studies, especially related to universities in areas such as Palopo, which have different socio-economic and cultural characteristics. These factors can influence students' perceptions and motivations towards the public accounting profession. In addition, the 2021 class of students face a unique experience as they begin their studies amidst the COVID-19 pandemic, which has significantly changed the dynamics of education and career prospects. This condition may affect their motivation and interest in various career options, including the public accounting profession.

Therefore, this study aims to evaluate the influence of quality motivation and economic motivation on the interest of accounting students of the 2021 batch of Muhammadiyah University of Palopo to become public accountants. The results of this study are expected to provide valuable insights for educational institutions, regulators, and accounting practitioners in an effort to increase student interest and readiness to pursue a career in public accounting. In addition, this study also aims to support the development of the public accounting profession in Indonesia, especially in the South Sulawesi region.

2. Literature Review

This section should contain the latest explanation. The explanation can be done in several ways. First, you can discuss several related papers, both about the object, method, and results. From there, you can explain and emphasize the gaps or differences between your research and previous research. The second way is to combine theory with related literature and explain each theory in one sub-chapter.

2.1. Subsection 1

2.2 Subsection 2 Motivation theories

Motivation is defined as a process that reflects the intensity, achievement, and persistence of individuals in trying to achieve certain goals (Robbins & Judge, 2023). In the context of this study, several relevant motivational theories include:

1. *Maislow's* Hierarchy of Needs Theory

Maislow, (1943) stated that human motivation is based on a hierarchy of needs, starting from physiological needs to achieving self-actualization needs. In the context of public relations professions, this theory can explain how these careers fulfill various levels of needs, including financial motivation (economic motivation) and professional development (quality motivation).

2. *Herzberg's* Two Factor Theory

Herzberg, (1959) differentiates between *hygiene factors* (such as salary and working conditions) and motivational factors (such as recognition and personal growth). This theory is relevant in understanding how the intrinsic and extrinsic aspects of public relations professions can influence students' interests.

3. Self-Determination Theory (SDT)

Theory (SDT) is a theory that discusses motivation and personality that explains how individuals are motivated to grow and fulfill their psychological needs. Ryan & Deci developed the *Self-Determination Theory* by distinguishing between intrinsic and extrinsic motivational levels and considered to be of various types. [12] Intrinsic motivation originates from an individual's internal drive to perform an activity because the activity itself is considered to be interesting or satisfying. In contrast, extrinsic motivation is based on external factors, in which a person performs a behavior to obtain certain rewards, such as praise, recognition, or avoidance of punishment. Ryan and Deci also explain that extrinsic motivation can vary in level of self-control, from more controlled to more internalized, depending on the extent to which the individual adopts the values or goals of the external activity. This theory is relevant in explaining how quality motivation (intrinsic-based) and economic motivation (extrinsic-based) can influence students' interest in choosing a profession as a public servant.

4. Motivation Theory 3.0

Pink put forward the Motivation Theory 3.0 which emphasizes three key elements: autonomy, mastery, and purpose. This theory can explain how career prospects as a public figure offer opportunities for professional autonomy, mastery of expertise, and meaningful purpose. [13]

2.2 Public Accounting Profession

Public accounting is a profession that provides other financial and non-financial services in accordance with the provisions of Law Number 5 of 2011 concerning Public Accounting and Regulation of the Minister of Finance Number 154/PMK.01/2022 concerning the Development and Supervision of Public Accounting. The duties and responsibilities of public accounting include several important aspects, namely conducting financial audits, providing other audits, providing management and financial consulting services, and maintaining integrity and independence in carrying out the profession [14]. According to AIrens et al., (2024), the latest developments in the public accounting profession in Indonesia include three main aspects. First, increasing the quality of audit standards through the implementation of Audit Standard 701 [16]. Second, digitalization of the audit process and the use of analytical technology [17]. Third, increasing the focus of audits on internal control related to financial reporting [18].

2.3 Quality motivation

Quality motivation refers to a person's internal drive to improve their professional skills and the quality of their performance. [19] In the context of the public accounting profession, quality motivation may include several aspects. First, the desire to develop technical expertise in auditing and accounting. Second, the drive to follow the latest developments in standards and regulations. Third, the inspiration to provide high-quality services to clients.

2.4 Economic motivation

Economic motivation is defined as a drive that arises within an individual to improve his/her personal abilities in order to achieve desired financial rewards. In the context of the public accounting profession, economic motivation can include three main aspects: competitive salary prospects that increase with grades, opportunities to become partners in public accounting firms, and the potential for additional income from consulting services. The interaction of quality and economic motivations in the context of the public accounting profession can be very reinforcing. Improvements in performance quality often correlate with improvements in financial rewards, creating a positive cycle that drives continued professional development.

2.5 Interest in becoming a public accountant

The desire to become a public servant can be interpreted as a strong motivation for someone to pursue a career in the public service field. [20] Various factors can influence this interest, including intrinsic and extrinsic motivation, perceptions of the profession, and environmental influences. Public service professions play an important role in modern business and economics because they provide services that support public confidence in the financial performance and performance of companies. According to AIrens, public accounting has a very important role in maintaining the integrity of financial information used by investors, creditors, and other interested parties. By providing independent and objective audits, they help minimize the risk of errors, fraud, and irregularities in financial reporting. In addition, they also help companies comply with applicable laws and accounting standards, which in turn create stability. The economy is growing. Public accounting is responsible for examining and verifying corporate financial reporting, ensuring the integrity and compliance of applicable accounting standards. Tuanakotta emphasized that this is critical to maintaining financial integrity, protecting investor interests, and supporting sound business decision-making. [21] Research conducted by Mulyaidi shows that the public accounting profession has a strategic role in improving the quality of corporate financial reporting. This is in line with the findings expressed by Whitting & Painny which highlight the importance of independence and professionalism of public accounting in conducting audits. By understanding the importance of

the public accounting profession and the various benefits that can be obtained, it is hoped that individuals will increasingly be interested in pursuing a career in this field. Jusup said that this finding will ultimately contribute to the strengthening of the financial system and the economy as a whole, creating a more competitive, accountable, and sustainable business environment.

Based on theoretical studies in this area, several hypotheses can be formulated regarding the interest in becoming a public accountant: H1: Perception of the public accountant profession has a positive effect on the interest in becoming a public accountant. Development: Research by Kusumai & Susilowati found that students' perceptions of the public accountant profession affect their interest in the profession. The more positive their perceptions of the role and responsibilities of public accountants, the greater their interest in pursuing a career in this field. H2: Knowledge of the public accountant profession has a positive effect on the interest in becoming a public accountant. Development: Tuanakotta said that comprehensive knowledge of the strategic role of public accounting in the modern financial and business system has led to increased interest in the profession. The better the knowledge of the scope of work and the responsibilities of public accounting, the higher the interest in pursuing the profession.

All of these hypotheses are developed based on previous empirical research and theory that shows a positive relationship between these variables and interest in becoming a public accountant. Algoes and Jusup also support that the combination of these factors contributes to the formation of student interest in the public accountant profession. The development of these hypotheses takes into account theoretical and practical aspects of the public accountant profession, as well as various factors that influence student accounting career decisions.

3. Method

In this section, you need to explain the proposed method step by step. Explanations accompanied by equations and flowcharts as illustrations will make it easier for readers to understand your research.

This study uses a qualitative approach to determine the influence of the variables used. This approach was chosen to analyze the relationship between qualitative motivation and economic motivation as factors that influence the interest in becoming a public accountant as a variable influenced by NPSP [22]. By using a qualitative method, researchers can obtain numerical data that can be analyzed systematically to produce measurable and objective conclusions. This study was conducted at the Muhammadiyah University of Palopo, South Sulawesi, for three months. The population used is all active students of the 2021 AI Accounting Study Program, totaling 76 students. The sampling technique used is saturated sampling (census), where all members of the population are used as a sample of the study by Islamoro et al. The selection of 2021 AI Accounting students as a sample is based on several studies. First, they have completed most of the core accounting courses, so they have sufficient knowledge about the public accounting profession. Second, they are those who are starting to consider career choices after graduation. Third, based on previous research by NPSP Dewi & Ratnadi, final-level students have a more mature perspective in considering career choices. Fourth, this study program is the only one in the city of Palopo that has an accounting class of 2021, because the campus of IAIN in Palopo does not have an accounting study program with an active class of 2021. [22] Students of this class have also studied the latest curriculum that is in accordance with public accountant competency standards and have gained practical experience through internships in the office, making them ideal research subjects. Data collection was carried out by distributing questionnaires consisting of respondent demographics and three measurement scales: quality motivation (X1), economic motivation (X2), and interest in becoming a public accountant (Y). The questionnaire uses a 5-point Likert scale, ranging from 1 (Strongly Disagree) to 5 (Strongly Agree).

The analysis was conducted in several steps. First, the validity test was conducted using the Pearson Product Moment correlation, and the reliability test used Cronbach's ALPHA to ensure the quality of the research instrument. The second step involved the classical assumption test as a prerequisite for multiple linear regression analysis, which included the normality test using the Kolmogorov-Smirnov, the multicollinearity test through the VIF and Tolerance values, and the linearity test. Furthermore, multiple linear regression analysis was conducted using $Y = a_i + b_1X_1 + b_2X_2 + e$, t-test for pairwise influence, and calculation of coefficient of

determination (R^2). Descriptive statistics were also calculated to provide a general idea of the research findings. All analyses were conducted using SPSS version 16 software with a significance level of 5%, and the results of the analyses were interpreted to answer the research questions.

4. Results and Discussion

4.1 Descriptive Statistics

Descriptive Statistics is a method of analysis used to process raw data into a structured data format, with the aim of facilitating the user and interpretation of the information contained in it. Descriptive statistical measurements of these variables are needed to obtain general results of the data, such as mean values, highest values (maximum), lowest values (min), and deviations from each variable, namely Quality Motivation (X1), Economic Motivation (X2), and Student Interest in Becoming a Public Accountant (Y). The results of the descriptive statistical test of the study can be seen in Table 1 as follows.

Table 1. Descriptive statistics

	Descriptive Statistics				
	N	Minimum	Maximum	Mean	Std. Deviation
Quality motivation	76	10.00	15.00	12.9737	1.43270
Economic motivation	76	10.00	15.00	12,8158	1.30344
Maihaisiswai's interest in becoming a public figure	76	16.00	25.00	21,4211	2.41806
Valid N (listwise)	76				

Source : SPSS output VERSION 21.2024

Based on the results of the descriptive tests that have been carried out, the distribution of data obtained by the researcher can be described as follows:

1. Quality Motivation Variable (X1) : From the available variables, the minimum value is 10, while the maximum value reaches 15. The value of the quality motivation variables is 12.9737, with a standard deviation of 1.43270.
2. Economic Motivation Variable (X2) : From this data, the minimum value is 10, while the maximum value is 15. The value of the economic motivation data is 12.8158, with a deviation value of 1.30344.
3. Variable of Student Interest to Become Public Accountant (Y) : Based on the results, the minimum value is 16, while the maximum value is 25. The value of the student interest rate to become public accountant is 21.4211, and the standard deviation from the student interest rate to become public accountant is 2.41806.

4.2 Validity test

For validity testing in this study, each question is assessed using correlation analysis. Validity criteria are determined by comparing the calculated correlation value (r count) with the true correlation value (r true). An item is considered valid if it meets two main criteria: first, the calculated r value is greater than the true r value, and second, the indicator has a positive correlation. This study uses a significance level of 5% (0.05). With the freedom ratio ($N-2$) calculated from the number of samples $76-2$, which is 74, the value of r is obtained as much as 0.2257. Based on the results of the analysis, it can be concluded that the calculated r value is greater than the r value, which indicates that all data in this study meet the validity criteria and can be used for further analysis.

Table 2. Check out the validity of X1

Shareable	Item	R	R Taibel	Keteraingan
		Hitung		
Motivate yourselves (X1)	X1.1	0.878	0.2257	Vailid
	X1.2	0.868	0.2257	Vailid
	X1.3	0.869	0.2257	Vailid
Motivate the Economy (X2)	X2.1	0.746	0.2257	Vailid
	X2.2	0.794	0.2257	Vailid
	X2.3	0.761	0.2257	Vailid
Minait maihaiswai menjaidi aikuntain publik (Y)	Y.1	0.861	0.2257	Vailid
	Y.2	0.698	0.2257	Vailid
	Y.3	0.811	0.2257	Vailid
	Y.4	0.840	0.2257	Vailid
	Y.5	0.833	0.2257	Vailid

Sumber : output SPSS VERSI 21,2024

Based on the table above, it can be concluded that the validity test results for quality motivation (X1) from X1.1 to X1.3 are valid. This result is because the increase in the calculated r value is greater than the true r and obtains a positive value, which indicates that the validity test is valid, so that its indicators are also valid. Furthermore, the results of the validity test for economic motivation (X2) from X2.1 to X2.3 are also valid, with a calculated r value greater than the r value and producing a positive value, which means that this validity test is valid and its indicators are valid. Finally, the results of the validity test for students' interest in becoming public accountants (Y) from Y.1 to Y.5 are also valid, with a calculated r value greater than the r value and producing a positive value, which shows that this validity test is valid and its indicators are also valid. Therefore, it can be concluded that the validity test results for students' interest in becoming public accountants (Y) from Y.1 to Y.5 are valid, because they meet the criteria of calculated r which is greater than the real r and produce positive values, which indicate that the indicators are valid.

4.3 Reliability Test

testing is an important process in researchers to assess the consistency and reliability of a research instrument. In this context, researchers use the Cronbach's ALPHA method as a technique to evaluate the level of reliability of the measurement values used. Based on the criteria presented by Heryainai & Sofainty, a research instrument is considered to have good reliability if the Cronbach's ALPHA value obtained exceeds the 0.6 threshold. Thus, the calculation of Cronbach's ALPHA helps researchers determine whether the research instrument is reliable and suitable for use in the data collection process. [23]

Table 3. Reliability Test

Variable	Cronbaich's Allphai	Competition
Quality motivation (X1)	0.839	Reliable
Economic Motivation (X2)	0.649	Reliable
Student's interest in becoming a public accountant (Y)	0.866	Reliable

Source : SPSS output VERSION 21.2024

Based on the data collected, it is known that the Cronbaich's ALPHA value for the quality motivation variable (X1) is 0.839, for the economic motivation variable (X2) is 0.649, and

for the student's interest in becoming a public accountant (Y) is 0.866. The data collection value in this study is considered reliable because all variables have a Cronbach's ALPHA value higher than 0.6.

Normality Test

This evaluation aims to assess the regression model by checking the normality of the independent and dependent variables. The normality test is carried out to determine whether the data are distributed normally or not. Based on this result, the researcher uses the Kolmogorov-Smirnov method to conduct the normality test .

Table 4 . Uji Normality (One-Sample Kolmogorov Smirnov)

One-Sample Kolmogorov-Smirnov Test		
	Unstandardized Residual	
N	76	
Normal Parameters ^{a,i,b}	Mean	,0000000
	Std. Deviation	1.92296857
Most Extreme Differences	Absolute	,153
	Positive	,153
	Negative	-,150
Kolmogorov-Smirnov Z	1,335	
Asymp. Sig. (2-tailed)	,057	
ai. Test distribution is Normal.		
b. Calculated from data.		

Source : SPSS output VERSION 21.2024

Based on the results of the normative test (One Kolmogorov-Smirnov), a 2-tailed significance value of 0.057 was obtained, which is greater than 0.05. This result indicates that the data in this study are normally distributed, so that the normative test using One Kolmogorov-Smirnov can be considered valid.

4.5 Multicollinearity Test

Multicollinearity test is intended to analyze the relationship between independent variables in the regression model, with a focus on detecting the existence of a close relationship between identical and nearly identical pairs of independent variables. This method aims to identify potential interference between predictor variables through the use of statistical indicators such as Variance Influence Factor (VIF) and Tolerance value, which help evaluate the level of correlation between independent variables.

Table 5. Multicollinearity Test

Model	Coefficients ^{ai}						Collinearity Statistics	
	Unstained-Dairy Coefficients		Stairdairdize d	T	Sig.			
			Coefficients					
	B	Std. Error	Beta			Tolerance	VIF	
(Constant)	3,159	1,925		1,641	,105			
Quality 1 motivation	,697	,195	,413	3,569	,001	,453	2,210	
economic motivation	,719	,215	,388	3,352	,001	,453	2,210	

ai. Dependent Variable: the student's interest in becoming a public accountant

Source : SPSS output VERSION 21.2024

Based on the results of the test table presented in the table, it can be seen that all models that represent the relationship between independent variables and dependent variables have VIF values <10 and tolerance values >0.1. These results indicate that there is no multicollinearity between the independent and dependent variable correlation models.

4.6 Multiple Linear Regression Test

Multiple linear regression test is used to find out how much influence the independent variables have, namely quality motivation (X1), economic motivation (X2), on the dependent variable, namely Minait Maihaisiswai becoming a public accountant (Y).

Tabel 6. Uji Regresi Linear Bergaindai

Model	Coefficients ^{ai}				t	Sig.
	Unstained coefficients		Stained-airdized			
			Coefficients			
	B	Std. Error	Betai			
(Constain)	3,159	1,925		1,641	,105	
Motivational 1 quotes	,697	,195	,413	3,569	,001	
motivation economics	,719	,215	,388	3,352	,001	

ai. Dependent Variable: the student's interest in becoming a public accountant

Source : SPSS output VERSION 21.2024

Based on the data listed in table 6, the results of the multiple linear regression test, it can be concluded that the hypothesis is as follows:

$$Y = a_i + b_1.X_1 + b_2.X_2$$

$$= 3.159 + 0.697 + 0.719$$

Interpretation:

- The constant value of 3.159 is a value that indicates the condition when the independent and dependent variables are not influenced by other variables, namely quality motivation

(X1) and economic motivation (X2). If both independent variables do not exist, then the dependent variable of students' interest in becoming public accountants will not change.

- b1 (regression coefficient value X1) of 0.697 indicates that the quality motivation variable has a positive influence on students' interest in becoming public accountants. This means that every one unit increase in the quality motivation variable will affect students' interest in becoming public accountants by 0.697, assuming that other variables are not taken into account in this study.

- b2 (regression coefficient value X2) of 0.719 indicates that the economic motivation variable has a positive influence on students' interest in becoming public accountants. Thus, every one unit increase in the economic motivation variable will affect students' interest in becoming public accountants by 0.719, assuming that other variables are not taken into account in

4.7 Partial Test (T-Test)

test is used to evaluate and test the hypothesis. The decision can be taken based on the following facts:

1. If the t-count > t-table and the probability value (significance) < 0.05, the variable value of X has an influence on Y.
2. If t-count < t-table and the probability value (significance) > 0.05, then variable X has no effect on Y.

Tabel 7. Hasil Pairwise Test (T-Test)

Model	Coefficients ^{ai}			T	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
(Constant)	3,159	1,925		1,641	,105
1 Quality motivation	,697	,195	,413	3,569	,001
economic motivation	,719	,215	,388	3,352	,001

ai. Dependent Variable: the student's interest in becoming a public accountant

Source : Version 21.2024

Dari tabel di atas dapat dijelaskan bahwasanya:

1. Effect of X1 on Y

It is known that the sign value is 0.001 < 0.05 and the calculated t value is 3.569 > 1.992 so it can be concluded that H1 is accepted, which means that there is an influence of the variable X1 on Y.

2. Effect of X2 on Y

It is known that the sign value is 0.001 < 0.05 and the calculated t value is 3.352. > 1.992 so it can be concluded that H2 is accepted which means there is an influence of variable X1 on Y.

4.8 Determination Coefficient Test

Table 9. Results of the Determination Coefficient Test (R2)

Summary Model				
Model	R	R Squaire	AIadjusted R Squaire	Std. Error of the Estimaite
1	,747 ^{ai}	,558	,546	1,62972

ai. Predictors: (Constaint), motivasi ekonomi, Motivaisi kualitais

Sumber: output SPSS VERSI 21,2024

Based on the determination coefficient test with an R Square value of 0.546, it can be concluded that the research model is able to explain 54.6% of the dependent variable through the independent variables studied. This means that there is a significant contribution from the independent variables in explaining the observed phenomenon, but there are still 45.4% other factors outside the model that also influence. This result indicates that the research model has moderate ability in terms of capturing relationships between variables, with the potential for further development through further research or exploration of additional variables that may be influential.

5. Comparison

Based on the analysis conducted by 78 students of the 2021 Accounting Study Program at Universitas Muhammadiyah Palopo, several important findings were obtained regarding the influence of quality motivation and economic motivation on the interest in becoming a public accountant. The results of the study showed that the Accounting students of Universitas Muhammadiyah Palopo had a high level of quality motivation, with a score of 4.15 out of 5. This result indicates that students have a strong drive to develop professional competence and improve self-quality. Find this in addition to the Self-Determination Theory which emphasizes the importance of intrinsic motivation in the context of continuous professional development. From the economic motivation side, students also showed high expectations with a score of 4.08. In accordance with Herzberg's Two Factor Theory, this result reflects students' aspirations for financial prospects in the context of public service professions. The high level of economic motivation is consistent with Pratma's research which identified economic factors as important considerations in the context of career selection. [24]

Regression analysis confirmed that quality motivation has a significant positive effect on the interest in becoming a public accountant. The regression coefficient of 0.412 indicates that each increase in quality motivation will encourage an increase in students' interest in the public accountant profession. This finding strengthens Maslow's Hierarchy of Needs Theory, where quality motivation reflects students' aspiration to achieve self-actualization through professional development. Economic motivation is proven to have a significant positive effect with a regression coefficient of 0.378. These results confirm that the promising economic prospects of a public accounting profession, as explained by Agus & Hoesada, are an attractive factor for students. [14] In the context of Motivation Theory 3.0, the economic aspect plays a role as an enabler that allows individuals to focus on developing autonomy and mastery in their profession. Simultaneously, quality and economic motivation have a significant influence on the interest in becoming a public accountant. The research model is able to explain 54.6% of the variance in student interest, while the remaining 45.4% is influenced by other factors outside the model. This finding confirms the complexity of factors that influence student career decisions, as indicated in previous studies.

The results of this study provide empirical support for the integration of various motivational theories into student career interests. The combination of intrinsic (quality) and extrinsic (economic) motivations creates a more comprehensive understanding of the factors that influence student career choices.

6. Conclusion

The section should briefly and concisely summarize the contents of the document or essay. This study reveals the complexity of factors that influence student interest in becoming a public accountant, with a focus on quality motivation and economic motivation. The results of the statistical analysis indicate that both variables have a significant role in shaping student interest. Quality motivation, which reflects the internal drive for professional development, has been shown to make a positive contribution to the interest in becoming a public accountant. This finding confirms that students do not only consider financial aspects, but also values self-development and professional competence. Economic motivation also has a significant influence in this study. Salary prospects, career opportunities, and potential for financial development are important considerations for students in choosing a public accounting profession. However, what is more interesting is the interaction of quality and economic motivation. The contribution of both variables reached 54.6%, indicating that the interest in becoming a public figure is the result of complex multidimensional considerations .

Author Contributions: A short paragraph describing the contributions of each author should be included for research articles with multiple authors (**mandatory for more than 1 author**) . The following statement should be used “Conceptualization: XX and YY; Methodology: XX; Software: XX; Validation: XX, YY and ZZ; Formal analysis: XX; Investigation: XX; Resources: XX; Data curation: XX; Writing—original draft preparation: XX; Writing—review and editing: XX; Visualization: XX; Supervision: XX; Project administration: XX; Funding acquisition: YY”

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Data Availability Statement: We encourage all authors of articles published in FAITH to share their research data. This section provides details about where the data supporting the reported results can be found, including links to publicly archived datasets analyzed or generated during the study. If no new data were generated or the data are unavailable due to privacy or ethical constraints, a statement is still required.

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