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**Aquaponics Cultivation of Ipome Aquatica and the Peasant Financial Income of Cirata Cistern**
How does Student Interest Effect Participation in Pursuing Education for the Accounting Profession (PPAk)?

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Abstract  
This purpose of this study is to determine the effect of career motivation, motivation quality, economic motivation, social motivation, and motivation on the interest of accounting students to enroll in education programs designed to produce professional accountants. Data analysis here involves descriptive statistics, classical assumptions, and hypothesis testing with multiple linear regression analysis. The results of the study clearly show (1) the motivation of career affects the interest of accounting students to follow PPAk; (2) quality motivation does not affect the interest of accounting students to follow PPAk; (3) economic motivation does not affect the interest of accounting students to follow PPAk; (4) social motivation does not affect the interest of accounting students to follow PPAk; (5) the degree motivation does not affect the interest of accounting students to follow PPAk.

Keywords : motivation, interests, education accounting profession

Accounting is one of most popular programs of the economics faculty. According to Widyatuti et al (2004), average students choose accounting. They are motivated by the consideration that accounting is needed in the future by many organizations and companies, especially in
Indonesia. However, in Indonesia there are doubts about the reliability of accounting higher education in creating professional accounting staff. This era of globalization demands that accounting graduates are more professional. This is due to increased competition and the expectation of professionalism in both business and economics.

Profession development in accounting is inseparable from national development. Therefore, the accounting profession must meet the challenges of changes in national and global dynamics. Environmental changes and business developments have made accountants improve the quality of their professional services. Accounting education is expected to produce professional accountants in line with the future need for accounting services. Higher education accounting programs that do not produce professional accountants will be unmarketable in the labor force (Sundem, 1993). According to Machfoedz (1998), the credibility of higher education accounting programs in Indonesia has been in doubt since the 1980s as the public has questioned the professionalism of accounting graduates.

Accountancy Profession Education (PPAk) is an additional educational level required for accounting graduates to achieve an accounting degree. According to the Decree No. 179/U/2001 of the National Education Minister on PPAk, and the decree of the Education Minister No. 180/P/2001 expert committee of accountants diploma equation and the Agreement on March 28th 2002 between the Indonesian Accountants Association and the Director General of the Ministry of Education on PPAk, the Indonesian accounting profession was established. The purpose of this education is to produce professional accountants who have high level skills and competence.

The research by Ismail et al (2012) shows how motivation quality, career motivation, and economic motivation affect student interest in
joining PPAk. The research displays the three motivations simultaneous effect the decision to join PPAk partially. Career and quality motivation have significant effect on students who join PPAk, however economic motivation does not. Research by Nurhayani (2012) on the social, career, and economic motivation affecting student interest in joining PPAk shows that these have simultaneous partial effect. Research by Meitiyah (2014) on the effect of social, career, economic and degree motivation on students’ interest in joining PPAk shows these motivations have partial and simultaneous effect. This research is a critical expansion of previous research by Ismail (2012), Nurhayani (2012), and Meitiyah (2014).

**Theorizing Motivation and Interest**

Motivation is the personal condition stimulating individual interests to engage in various activities to achieve a goal. Individual motivation will embody an attitude to achieve goal satisfaction. Motivation cannot be observed, but can be concluded from visible attitude (Supardi and Anwar, 2004). The Indonesian Unabridged Dictionary (KBBI) (1998) defines motivation as an individual’s aware and unaware encouragement to act towards a certain purpose, or the efforts affecting certain persons or groups to move or do something to achieve a purpose or gain satisfaction from an act. The encouraging factors to act for certain reasons in achieving certain goals, in this research, are social, economic and career motives.

Meitiyah’s (2014) research distinguishes motivation into four types, namely *quality motivation*, it is an encouragement of an individual to own and enhance quality or ability in his/her field of study, in order to perform his/ her duty well. *Career motivation*, an individual’s skill or professionalism in his/her field. It is measured through their work experience in contributing to the organization. Career motivation is the individual’s encouragement to enhance his/ her personal ability in achieving a better
occupation, position, or career. *Economic motivation*, an individual's encouragement to enhance his/her ability in order to achieve financial award. *Degree motivation*, referring to the motivation of an individual to show her/his qualifications and specifications. Social motivation, according to Rizal (2014), is the individual's encouragement to do an act with social value in gaining recognition from his/her environment. Social motivation relates to individual desire for acknowledgement of his/ her existence and achievements.

Sandajaja (2006) defines interest as the individual’s tendency to search out or try certain activities. Interest is also defined as a positive attitude towards environmental aspects. It also means a tendency to notice and take pleasure in an activity. Interest is a feeling of preference and attachment to a matter or activity, without demand. Hurlock (1995, p. 144) states that interest is the source of motivation encouraging people to do what they want as they are free to choose. While the other defines interest as the tendency to perform an intended act on a certain experience or object of activity. Interest outline is individual interest tendency towards a certain subject. The interest in this research is PPAk.

**Accounting Profession Education**

The word profession comes from the Greek *professeues* meaning activity/work and relates to a religious promise or oath. There is an inner commitment by a professional to keep and maintain his/her professional integrity. According to Ikbal’s (2014) research on the International Federation of Accountants, the accountancy profession is defined as all works using accounting skills. These include public accountants, internal accountants working in companies, accountants working for the government, and accounting teachers.
Ikbal (2014) mentions several features of the profession; the first, they have common body of knowledge gained from regular education process proved with certificate (diploma) providing the right to perform the job. Secondly, they have societal and governmental acknowledgement of authority to service the public due to professional skill monopoly in providing certain services. Third, there is an association or professional organization with ethical codes to manage members. The last, prioritization and service before reward do not mean providing service without reward. This is what distinguishes the profession from the business.

PPAk is education for graduates of the accounting undergraduate degree. The purpose is to achieve an Accounting (Akuntan/Ak) degree. As mentioned in the National Education Minister’s Decree No. 179/U/2001 on the bestowal of Accounting (Akuntan/Ak) degrees, since August 31 2004 the accounting undergraduate course alone no longer is satisfactory for achievement of the Akuntan (Ak) degree. The legal base of PPAk are Cooperation Paper of the Ikatan Akuntan Indonesia (Association of Indonesian Accountants/IAI) and the Dirjen Pendidikan Tinggi (The Director General of Higher Education/DIKTI) and National Education Minister’s Decree 179/U/2001 on Education in the Accounting Profession.

Suwardjono (1992) defines PPAk as an effort to create professional accountants through standardization of the quality of Indonesian accountants. PPAk curriculum and syllabus are designed to fulfill the requirements for professional accountants decided by the International Financial Accounting Committee. The existence of PPAk should enhance the quality of accounting education. Accounting education tends to be based on logics, therefore it will have low resistance to change in ideas or professional practices.
Claiming Hypotheses

There are some hypotheses of this research, namely career motivation affects accounting students’ interest to join PPAk (H1); quality motivation affects accounting students’ interest to join PPAk (H2); economic motivation affects accounting students’ interest to join PPAk (H3); social motivation affects accounting students’ interest to join PPAk (H4); degree motivation affects accounting students’ interest to join PPAk (H5). The research type is quantitative research. The research scope is about the effect of career motivation, quality motivation, economics motivation, social motivation, and degree motivation on student interest in joining PPAk.

The research population is the undergraduate students of Faculty of Economics at Sebelas Maret University. The research sampling in use is purposive sampling with these criteria: accounting undergraduate students - final year and batch year 2012 and students who have taken auditing one and two classes. The tests in this research are validity and reliability tests. Validity test is used to measure questionnaire validity and legality. Reliability is used to measure questionnaire used as variable/ construction indicator. The measurements in use in this research are median values, minimum value, maximum value, and deviance standard value. Classical assumption test is applied to test regression model appropriateness to enable its use in estimation and to decrease data bias. Classical assumption tests used are normality test, multi co-linear test, heteroscedasticity test, and auto-correlation test.

Model test used is F test. The purpose is to find the correct or fit model formulation. Double Linear Regression Analysis is an analysis which is used to measure two or more variables and shows the relational direction between dependent and independent variable. The formula of double linear regression is: $Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + e$ explaining that $Y =$ Interest
to join PPAk; X1= Career Motivation; X2= Quality Motivation; X3= Economics Motivation; X4= Social Motivation; X5= Degree Motivation; a= constants; b1-b5= Regression Equation Coefficient. Hypothesis in use is t test. The purpose of this test is to find the significant relation of each independent variable on the dependent variable.

Validity and Reliability

Table 1. Validity Test Result

<table>
<thead>
<tr>
<th>Variable</th>
<th>Code</th>
<th>R-Arithmetic</th>
<th>R-Table</th>
<th>Expl.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career Motivation</td>
<td>MK 1</td>
<td>0.535</td>
<td>0.235</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>MK 2</td>
<td>0.674</td>
<td>0.235</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>MK 3</td>
<td>0.499</td>
<td>0.235</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>MK 4</td>
<td>0.737</td>
<td>0.235</td>
<td>Valid</td>
</tr>
<tr>
<td>Quality Motivation</td>
<td>MKL 1</td>
<td>0.628</td>
<td>0.235</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>MKL 2</td>
<td>0.653</td>
<td>0.235</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>MKL 3</td>
<td>0.491</td>
<td>0.235</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>MKL 4</td>
<td>0.625</td>
<td>0.235</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>MKL 5</td>
<td>0.651</td>
<td>0.235</td>
<td>Valid</td>
</tr>
<tr>
<td>Economic Motivation</td>
<td>ME 1</td>
<td>0.568</td>
<td>0.235</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>ME 2</td>
<td>0.379</td>
<td>0.235</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>ME 3</td>
<td>0.512</td>
<td>0.235</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>ME 4</td>
<td>0.297</td>
<td>0.235</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>ME 5</td>
<td>0.487</td>
<td>0.235</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>ME 6</td>
<td>0.672</td>
<td>0.235</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>ME 7</td>
<td>0.323</td>
<td>0.235</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>ME 8</td>
<td>0.298</td>
<td>0.235</td>
<td>Valid</td>
</tr>
</tbody>
</table>
The table above shows all question items have valid answers due to the arithmetic is higher than the table.

Table 2. Reliability Test Result

<table>
<thead>
<tr>
<th>Variable</th>
<th>Alpha Cronbach</th>
<th>Critical Value</th>
<th>Expl.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career Motivation</td>
<td>0.718</td>
<td>0.60</td>
<td>Reliable</td>
</tr>
<tr>
<td>Quality Motivation</td>
<td>0.740</td>
<td>0.60</td>
<td>Reliable</td>
</tr>
<tr>
<td>Economic Motivation</td>
<td>0.660</td>
<td>0.60</td>
<td>Reliable</td>
</tr>
<tr>
<td>Social Motivation</td>
<td>0.721</td>
<td>0.60</td>
<td>Reliable</td>
</tr>
<tr>
<td>Degree Motivation</td>
<td>0.650</td>
<td>0.60</td>
<td>Reliable</td>
</tr>
<tr>
<td>Student’s Interest to Join PPAk</td>
<td>0.678</td>
<td>0.60</td>
<td>Reliable</td>
</tr>
</tbody>
</table>
Reliability test result of the six variables above shows six Alpha Cronbach Values bigger than 0.60. The six research variables are considered variable.

This regression analysis is used to measure the effect level of independent variables, namely career motivation, quality motivation, economics motivation, social motivation, and degree motivation on dependent variable namely student’s interest to join PPAk.

Table 3. Regression Test Result

<table>
<thead>
<tr>
<th>Model</th>
<th>Coef</th>
<th>Sig</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td>5.014</td>
<td>0.007</td>
</tr>
<tr>
<td>X1</td>
<td>0.979</td>
<td>0</td>
</tr>
<tr>
<td>X2</td>
<td>0.008</td>
<td>0.85</td>
</tr>
<tr>
<td>X3</td>
<td>-0.037</td>
<td>0.439</td>
</tr>
<tr>
<td>X4</td>
<td>0.047</td>
<td>0.393</td>
</tr>
<tr>
<td>X5</td>
<td>-0.051</td>
<td>0.415</td>
</tr>
<tr>
<td>F arithmetic</td>
<td>51.325</td>
<td>0.000b</td>
</tr>
<tr>
<td>F table</td>
<td>2.358</td>
<td></td>
</tr>
<tr>
<td>R</td>
<td>0.895</td>
<td></td>
</tr>
<tr>
<td>R²</td>
<td>0.8</td>
<td></td>
</tr>
<tr>
<td>Ad R²</td>
<td>0.785</td>
<td></td>
</tr>
<tr>
<td>Durbin Watson</td>
<td>2.036</td>
<td></td>
</tr>
</tbody>
</table>

Based on Table Regression Test Result, the regression equation is: \( Y = 5.014 + 0.979X1 + 0.008X2 - 0.037X3 + 0.047X4 - 0.051X5 + e \).

Constance (a) is 5.014 shows whether the variables of career motivation, quality motivation, economic motivation, social motivation, and degree motivation are constant or have zero value; the student’s interest to join PPAk is 5.014 units. X1 regression coefficient value is 0.979 meaning every career motivation variable increase of constant value will enhance student’s
interest to join PPAk is 0.979. X2 regression coefficient value is 0.008 meaning every quality motivation variable increase of constant value will enhance student’s interest to join PPAk is 0.008. X3 regression coefficient value is -0.037 meaning every increase in economic motivation variable of 1% will be followed by 3.7% with assumption other independent variable coefficient values are considered constant or zero. X4 regression coefficient value is 0.047 meaning every social motivation variable increase having constant value will enhance student’s interest to join PPAk is 0.047. X5 regression coefficient value is -0.051 meaning every increase in economic motivation variable of 1% will be followed with 5.1% with assumption other independent variable coefficient values are considered constant or zero. e = means error, it is an error level commonly caused by factors beyond the focus of this research which relates to student’s interest to join PPAk.

Model test in use is F test. The purpose of this test is to find whether the model formulation is correct or fit. It is carried out by comparing F value significance. If F-Arithmetic > F-Table, therefore the formulated model is correct (Ghozali, 2009). Table Regression Test Result shows F arithmetic > F table (51.325 > 2.358) and significance < 0.05 (0.000 < 0.05) meaning Ho is rejected or the model is correct or fit. The conclusion is career motivation, quality motivation, economic motivation, social motivation, and degree motivation are significant factors in accounting students’ interest to join PPAk.

**Determination Coefficient Test (R²)**

This method is used to find the Y variation level explained by X variation, namely to find the effect level of career motivation, quality motivation, economic motivation, social motivation, and degree motivation on accounting students’ interests to join PPAk. Table
Regression Test Result shows that the determinant coefficient value is 0.785 meaning the percentage contribution of variables of career motivation, quality motivation, economic motivation, social motivation, and degree motivation on student interest to join PPAk is 78.5%. The remaining 21.5% is affected by other variables not included in this research.

**Hypothetical Test**

Hypothetical test is the most important part of this research. After all data is collected and processed, they are used to answer the researcher’s hypotheses. This test is used to determine whether there is a significant effect of each independent variable, namely career motivation, quality motivation, economic motivation, social motivation, and degree motivation on the dependent variable, namely student interest in joining PPAk. The t table at significant level is $0.05/2=0.025$ with independent level $df= n-k-1$ or $df=70-5-1= 64$. The t table result is 1.998. The test criteria are (a). $H_0$ accepted if $-t_{\text{table}} \leq t_{\text{arithmetic}}$; (b). $H_0$ rejected if $t_{\text{arithmetic}} > t_{\text{table}}$ or $-t_{\text{arithmetic}} < -t_{\text{table}}$.

<table>
<thead>
<tr>
<th>Variable</th>
<th>$t_{\text{arithmetic}}$</th>
<th>$t_{\text{table}}$</th>
<th>Sig value</th>
<th>Expl.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career Motivation</td>
<td>14.510</td>
<td>1.998</td>
<td>0.000</td>
<td>H1 Accepted</td>
</tr>
<tr>
<td>Quality Motivation</td>
<td>0.190</td>
<td>1.998</td>
<td>0.850</td>
<td>H2 Rejected</td>
</tr>
<tr>
<td>Economic Motivation</td>
<td>0.778</td>
<td>1.998</td>
<td>0.439</td>
<td>H3 Rejected</td>
</tr>
<tr>
<td>Social Motivation</td>
<td>0.86</td>
<td>1.998</td>
<td>0.393</td>
<td>H4 Rejected</td>
</tr>
<tr>
<td>Degree Motivation</td>
<td>0.820</td>
<td>1.998</td>
<td>0.415</td>
<td>H5 Rejected</td>
</tr>
</tbody>
</table>

Table t Test Result finds that $-t_{\text{arithmetic}} < -t_{\text{table}} (-14.510<-1.998) and significance < 0.05 (0.000< 0.05) meaning $H_0$ rejected or H1
accepted. It means career motivation affects accounting students’ interest to join PPAk. Table t Test Result shows –t table value ≤ -t arithmetic ≤ t table (1.998 ≤ 0.190 ≤ 1.998) and significance > 0.05 (0.850>0.05) meaning Ho accepted or H2 rejected. It means quality motivation does not affect accounting students’ interest to join PPAk. Table t Test Result shows –t table value ≤ -t arithmetic ≤ t table (1.998 ≤ 0.778 ≤ 1.998) and significance > 0.05 (0.439>0.05) meaning Ho accepted or H3 rejected. It means economic motivation does not affect accounting students’ interest to join PPAk. Table t Test Result shows –t table value ≤ -t arithmetic ≤ t table (1.998 ≤ 0.860 ≤ 1.998) and significance > 0.05 (0.393>0.05) meaning Ho accepted or H4 rejected. It means social motivation does not affect accounting students’ interest to join PPAk. Table t Test Result shows –t table value ≤ -t arithmetic ≤ t table (1.998 ≤ 0.820 ≤ 1.998) and significance > 0.05 (0.415>0.05) meaning Ho accepted or H4 rejected. It means degree motivation does not affect accounting students’ interest to join PPAk.

T test result shows career motivation has an effect on accounting student interest to join PPAk. This result is in line with the research of Ismail et al. (2012), Indrawati (2009), Meitiyah (2014), Ikbal (2011), and Nurhayani (2012) which mention career motivation has significant effect on accounting students’ interests to join PPAk. This may be due to students’ assumption that it is important to gaining higher opportunity in work promotion, higher work opportunity in line with educational background, enhancing professionalism, and to pride within the accounting profession.

T result test shows quality motivation does not have any effect on accounting students’ interest to join PPAk. This result is in line with previous tests, namely the research of Widyastuti (2004), which shows quality motivation affects the accounting students’ interest to join PPAk. This result is not similar or in line with the research of Ismail et al (2012),
Indrawati (2009), and Ikbal (2011) which show quality motivation has an effect on accounting students’ interest to join PPAk. The quality motivation in this research does not affect the UNS accounting students’ interest to join PPAk. This may be due to the assumption among undergraduate students have had quality to compete in working market, or they assume it is better to continue studying in graduate level than joining PPAk class.

T test result shows economic motivation does not affect accounting students’ interest to join PPAk. This result is in line with previous tests namely the research of Indrawati (2009) and Widyastuti (2004) which show economic motivation does not affect accounting students’ interest to join PPAk. This research is not in line with that of Ikbal (2011) and Meitiyah (2014) which show economic motivation affects accounting students’ interest to join PPAk. This research shows economic motivation does not affect UNS accounting students’ interest to join PPAk. This may be due to students’ lack of desire to gain jobs which are providing better economic and financial rewards. They may prefer to do the things they like rather than work for reward.

T test result shows social motivation does not affect accounting students’ interest to join PPAk. This result is in line with the research of Nurhayani (2012) which shows social motivation does not affect accounting students’ interest to join PPAk. This research shows social motivation does not affect UNS accounting students’ interest to join PPAk. This may be due to students’ lack of motivation to compete in work or their low desire to gain higher positions or be more respected by other staff.

T test result shows degree motivation does not affect accounting students’ interest to join PPAk. This result is not in line with the research of Meitiyah (2014) which shows degree motivation affects accounting students’ interest to join PPAk. This research shows social motivation does not affect UNS accounting students’ interest to join PPAk. It may be due
to students’ satisfaction with their degree and preference to study at the graduate level and gain an accounting master’s degree (M.Si).

Conclusion

Based on the analysis, the conclusion is career motivation affects accounting students’ interest to join PPAk. However, quality motivation, economic motivation, social motivation, and degree motivation do not affect the accounting students’ interest to join PPAk. Short recommendation come to suggest in order to deeply explore how is it matter.
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