

STUDENT PERCEPTIONS OF CPA PROFESSION AND ITS EFFECT ON ACCOUNTING STUDENT MOTIVATION

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Abstract

This research explores the association between student perception about CPA firm and its effect of their motivation to be an auditor. That perception was measured by auditor career, salary and benefit, job flexibility, personal issues, and accounting curriculum. 114 students filled questionnaires related. The result shows that only auditor career variable which is significant at 5 % level to predict student motivation becoming auditor.

Keywords: Auditor Profession, Motivation, Accounting Curriculum

Introduction

Audit profession has uniqueness compared with other major occupations. Its contributions to business and society have been given credit points from most people though it could also be viewed negatively by other's perception. Auditors play important roles to reduce risk of information in business. Auditor became the independent's side that was relied on by capital owner in supervising manager's performance through an audit assignment. The presence of auditor possibility could become mediator when conflict of interest occurred between capital owner and manager, where respectively maximise his interests.

The presence of quality control system in the CPA firms to be meant to maintain the quality of the audit process. This process of the audit covered client acceptance, audit planning, the evaluation on client's internal control, audit evidence gathering, testing, evaluation, and release the audit report.

The whole world focused on the accounting scandals which involved big 5 CPA firms in the early 21st century. That scandals happened to world big corporates like WorldCom, Tyco International, Reliant Energy, Peregrine Systems, Merrill Lynch, Kmart, Halliburton, Global Crossing, Duke Energy, Enron, Xerox, One.Tel, Bristol-Myers Squibb etc. Various methods that were carried out to mislead financial information include financial misstatement, falsifying financial result, inflated sales, inflated revenues, understated earnings, misleading accounting practice, conflict of interest, overstated cash-flows, falsified accounting documents etc.

As this result, problems had quickly arise particularly ethical crisis and skills mismatch. Those reasons resulted in effecting accounting student enrollment. Some research have been conducted

regarding post Enron case. Using The Myers-Briggs Type Indicator (MBTI) in 5 year period show high STJ (Sensing, Thinking, Judging) preference of the 39-46% exists much greater than US national average of 19 % (Briggs, Copeland and Haynes, 2007). Other research using Osgood's semantic differential model: evaluation, potency and creativity shows that students gave accountants high ratings on evaluation dimension but they rated accountants much lower on the potency and creativity dimension (White and White, 2006). Recent financial scandals involving accountants have resulted public's perception of the accounting profession. In 2002, a Gallup poll indicated that accounting profession's positive ratings were drop 16% from 47% to 31 % because of the collapse of Enron. Negative ratings were also increase from 8% to 31% in 2002 (AICPA, 2005). Furthermore, changing stereotypes of accountants are evidences of negative signal of movements for accounting as profession (Carnegie and Napier, 2010).

Sarbanes Oxley Act 2002 was published in order to anticipate financial scandals. It regard with corporate governance that influenced the task and the practice of the publicly traded company, the external auditor, the financial analyst, and the stock exchange. The determination of the audit standard for the publicly traded company was afterwards handed over to the Public Company Accounting Oversight Board.

In Indonesia, Certified Public accountant is the accountant who received permission from the Finance Minister Republic of Indonesia to deliver the attestation service and the other consultation service. As documented in Data Center at Ministry of Finance Republic of Indonesia as of December 17th,

2008, there was 856 Certified Public Accountant and 436 CPA Firms who has operated in Indonesia.

Playing oversee role, sanctions has been given to many CPA firms for the last few years because of not submitting the annual report related to their activity and financial statement, violation of regulation of Bapepam (Indonesian Stock Exchange Supervisory Board) No. VIII A.2. about the CPA Firms independency. This regulation concerns with The Act No. 8/1995 article No. 67 about professional independency at Indonesian Stock Exchange. Another reasons are not comply with Indonesian Audit Standard and Governmental Auditing Standard and violation of ethical conduct. These violations was significant enough on the independent audit report. That data shows CPA firms who did not submit the annual report of their activity and financial statement so Ministry of Finance Republic of Indonesia has frozen their permission temporarily.

On the other side, to encourage the quality of audit, transparency, fair competition of getting clients, and reliance of audit report, Ministry of Finance Republic of Indonesia has prepared Public Accountant Bill for few years and will be submit to the Indonesian People Representative Assembly. That bill focus on the legal liability for public accountant include maximum 6 years in jail and 3 billion rupiahs fine for CPA firm. Finance Minister Regulation No. 423/KMK.06/2002 which was revised to No. 359/KMK.06/2003 in August 21, 2003 is about CPA firm services. The latest Finance Minister Regulation concerning that services is No. 17/PMK.01/2008 which requires rotation during the audit assignment of one client, it is 6 years maximum rotation for CPA firms and 3 years for CPA.

Fairly rewards may be obtained by auditors. Various facts and the theory above as well as the relatively high of auditor salary in Indonesia (Kelly Service, 2008) will become consideration for student to decide their profession in the future. In average, junior auditor which is work in Big 4 CPA firms can get basic salary around USD 350 per month while mid tier and small size CPA firms pay below. In fact during peak season (overload audit assignment), take home pay can be double/triple because of overtime bonus, travel allowance etc. That amount is above the average living costs in Indonesia. The positive perception could emerge in the student environment if they had good impression about auditor profession and it could motivate them to become an auditor. This research explores the association between student perception and its motivation to become an auditor.

Benefits may be expected from this research conducted for instance as inputs for the improvement of accounting curriculum, various factors that will influence student's motivation about their profession in the future, enhancing student to have

a strong mental facing various work pressures during audit assignment.

Auditor Role

The Spirit of financial transparency has encouraged more effective function of control activity and enhanced better practice of corporate governance. Furthermore, the demand of audit assignment would be increase in public and private sector. The growth of modern corporations will lead the absence of capital owner and the use of professional manager who undertook company's daily operation (Messier, Glover and Prawit, 2006). This caused the information asymmetry between capital owners and manager so auditor would play the role to reduce it. Both sides are maximizing their interests. As the independent position, auditor plays role as a mediator of potential conflicts. Auditor carries out evaluation function of company's performance.

Audit can be defined as a systematic process of gathering and evaluating evidence related to management assertions on financial statement. Auditor would give an opinion whether company's financial statement comply with generally accepted accounting principles. Auditing standards and professional ethics guide auditor to conduct the quality audit to ensure reliability of audit report which would be used by many users. The big four accounting networks are the dominant players with combined revenue in 2008 exceeding US \$ 100 billion, and over a half million partner and staff worldwide (Smith, 2009).

Factors Influencing Students Career

In Indonesia, accounting/auditing profession still has high appreciation in terms of salary and prestige. This also based on Indonesia Salary Handbook 2008 published by Kelly Services, a human resources consultant. Various studies concerning factors that influenced the choice of the students career becomes an accountant or other profession. (Paolilo & Estes, 1982, Felton *et al.*, 1994; Hermanson *et al.*, 2002, Lowe & Simons, 1997). The results show that determinants of student career choice are job characteristics, income potential, study period, external factors from lecturers, teachers, parents, friends, relatives etc. These findings are based on student perception about accountant profession from many perspectives like personality and psychology.

Accounting students, on job placement characteristics, place a higher value on longterm financial reward than non accounting students (Hermanson *et al.*, 1995). Prestige, contribution to society and level of ethics practiced by accountants are perceived higher than non accounting students. Due to skill shortage, Australian Government has given priority to Australian university graduates to be

prioritized under skilled migration program when seeking permanent residence in Australia (Birrel and Healy, 2008). In Japan, factors influencing career for accounting and non accounting students resulted differently. It was found that the major influence affecting vocational choice for accounting students was one of intrinsic values while non accounting students indicated career prospects as the major contributing factor when choosing a career (Sugahara and Boland,).

Employee Turnover

High employee turnover has been perceived as a normal practice in CPA firms. Clients and partners often complained because audit assignment was carried out by new auditor/not expert auditor. Basically, turn over is needed by CPA firm by it must be in stable and continuity condition. Findings concerning the main reasons of resignation (Itsvan and Wollman, 1976) because auditor couldn't able to adjust with certain CPA firm's policy, work in CPA firms was only for getting experience, CPA certificate, higher salary offers from another company, unchallenging audit job, difficulty to be a partner in CPA firm, overload working hours in CPA firm, pension plan, and bore with routine activity.

Personality

To understand auditor's / accountant's behavior concerning with his stereotype, we should discuss about personality. Personality is the relatively enduring pattern of thoughts, emotions, and behavior that characterize a person, along with the psychological processes behind those characteristics (McShane and Glinow, 2009). These make individual different or similar with another. Personality could be concluded from what someone said or did consistently in certain period. The development of personality is influenced by various factors (Soemanto, 2006) like direct and indirect influence from the body aspect, culture, religion, intelligent, family, the law, social & economic status, educational background, basic chemicals in the human body, community and spiritual aspects.

Meanwhile, the research concerning accountants personality shows that accountants stereotype was relative the same with another profession, whereas the different characteristics were related to the achievement through independence, psychologically was introvert and low social relations (Decoster and Rhode, 1972). The reseach in accounting job hierarchies (Itsvan, 1973) found that individual in lower hierarchy tended to have low dominant personality, low extroversion, passivity and low conformity. This type was suitabel for lo-west level accountant while top level accountant showed high domination and extroversion united with low passivity, creative,

high motivation, inde-pendent and goal oriented. Audit manager had high organization capacity, tended sense and behaving more impatient in understanding another person, having analytical skill dan discipline in resolving the problem. Senior auditors were fact oriented, analy-tical and acted efficiently, maintained the distance with another person. The management consultants had low dominant personality, responsive on other person's idea, lazy to ask their superior. Tax mana-gers had a similar personality with management consultant but more patient in negotiating with tax authority.

Traditional stereotypes between accounting students and public accountant are well within the normal range for extroversion scores, does not appear to be unusual (Davidson and Etherington, 1995). Other research found that public accountants have a personality profile that is significantly different from that of general population (Davidson and Dalby, 1993).

Perception

Perception is process taken by individual to organize and interpret impression in order to give the meaning for environment (Rivai, 2003). Factors influenced the difference in human perception are perceiver, object of perception and context / situation. The components that form individual perception concerning the object is stereotype. The stereotipe is cognitive structure that contain knowledge, faith and hope of someone against a social group (Hamilton and Crump, 2004). Stereotype comes from the individual experience from interaction with another through transmission of social values / norms and individual trend which organize and understand the world through categorizing.

AICPA studied in 1957 that management attitude towards the accountant's profession indicated that business executive assume accountant as professional that was efficient, high appreciation of technical competence, high integrity and interested in making client's financial success. The accountant's image by the accountancy researchers especially was depicted as someone who was ready to work carefully, had certain framework, methodical, conservative, boring and not so cheerful. The research concerning perception and stereotype of auditor (Holland, 1973; Aranya, Meir and Bar-Ilan, 1978) said that individual tried to adjust himself whether he agreed with perception and stereotype was related to his profession. Stereotype and perception became key factors that influenced someone's career.

In Japan, student's negative perception of CPA would be crucial predictors for their career aspirations such as repetition, compliance, inflexible job uniform standards, boring, monotonous, introvert and less interaction with others (Sugahara, Satoshi; Kazuo Hiramatsu, Greg Boland, 2008).

Perception of precision and thoroughness in the profession and the heavy workload in the introductory course discouraged personalities from pursuing an accounting major (Seamann and Crooker, 1999).

Motivation

Motivation is an individual urging to act that cause someone to behave on certain way to achieve goals. Basic processes of motivation consists of 6 stages (Hellriegel, Slocum and Woodman, 2001): first, the identification of personal needs so it can reduce his tense at the second stage. Afterwards in the third stage, the motivation will lead someone to the goals, then someone will pursue that goals. At fifth stage, he receive his needs and finally, someone will continue to evaluate his achievement.

Each individual carry out activities that differ in the everyday life. This is based on different personal motivation. It leads individual to think and work congruence with his goals. The high motivation also that will make someone has high creativity and feeling of love to another. Some student might want to be an auditor while another students want to be management accountant, tax accountant etc. The motivation respectively the different student pushed them on the different profession in the future.

The theory of needs hierarchy (Maslow, 1970) explained that humankind's needs consisted of 5 stages from the lowest to highest stage so individual would try to achieve the highest need. They are the psychological needs, the safety needs, the love needs, the esteem needs and the self actualization needs.

The other motivation model (Frederick Herzberg on Ghozali and Setiawan, 2006) explained two motive factors of motivation, first, motivator factors consisted of work itself, recognition, advancement or achievement and responsibility. Motivator factors was intrinsic factors that directly was connected with the work and internally in individual self. The policy of organization had only the indirect effect to individual. Second, hygiene factors that included the policy of the company and administration, technical supervision, salary and benefit, working condition, and interpersonal relationship. These factors were linked with the individual negative feeling toward job and working environment. Hygiene factors was external factors. These two factors of motivation afterwards was developed into questions to measure student's motivation to become an auditor as a dependent variable.

The empirical study used the framework of Maslow's theory of needs, in 1961, to discover auditor's motivation in various hierarchies and CPA firms size (Ivansevich and Strawser, 1969) found that top level auditor / partner in big 8 CPA firms felt more satisfied in the aspect of self-actualization (opportunity for growth, feeling of self-fulfillment and feeling

of accomplishment). Meanwhile, at the second study in 1962 without concerning CPA firms size, it was found that in the top level / partner experienced the highest lack in the aspect of self-actualization but safe feeling in his work was the most satisfactory. Using the Herzberg theory, the study on accountant's motivation influence job satisfaction (Brenner, 1971). Motivators and hygiene as the main factors that influenced the job satisfaction.

Learning Skills

The high expectation of auditor's ability from users perspective should be seen by accounting director to adapt more users focus during learning process. An instrument that could measure the individual studying capacity, would be very important in the learning process of business and management. Learning skill is generic heuristics that suitable for certain field (Boyatzis and Kolb, 1995). Learning skill profile consisted of various types like interpersonal skills, information skills, analytical skills and behavioural skills.

Research concerning Generic Skills (Sugahara & Coman, 2008), was found that academicians and practitioners in Japan generally put information skills as the most important skills, followed by behavioural skills and analytical skill but they tended to regard the interpersonal skills as less important. Gap exists on knowledge and skills that be given to the students, between academicians and practitioners in USA (Albrecht and Sack, 2000). The gap was dangerous because wasn't accordance with accountancy practitioner's hope that will be their prospective potential employee. This research found that analytical / critical thinking, written communication, oral communication, computing technology, decision making and interpersonal skills as the main skills compared with accounting skills.

Meanwhile, contradictory with the Albrecht research and Sack, in the other research to the undergraduate and graduate students in USA, found that technical accounting skills is more important than generic skills (Usoff and Feldmann, 1998). This research is also congruence with previous research (Gammie *et al.*, 2002) in UK and (Mohamed and Lanshine, 2003) in USA.

Accounting Education in Indonesia Background

Regulations related to the implementation of education in Indonesia are Law 1945 article 31 No 1 and 2, Law 20/2003 concerning National Education System, Government Rule No. 60/1999 concerning Higher Education, National Education Minister Letter No. 045/U/2002 concerning Higher Education Core Curriculum, National Education Minister No. 184/U/2001 concerning Guide Supervision-

Control and Management of Diploma Program, The Scholar, and Postgraduate in Tertiary Institution etc. According to Government Rule No. 61/1999, higher education is education in higher level than middle level education like high school. Higher education consists of tertiary education, academic education and professional education.

The aims of higher education are first, prepare participant become the community's member who have academic capacity and or professional that could apply, develop and or enrich the science, technology and or art. Second, Develop and spread knowledge, technology and or art as well as strove for his use to increase community's standard of living and enrich national culture. In an effort to produce educated humankind, tertiary institution must carry out 3 activities: lecturing, research and community development which must be integrated so they can play a role in developing the life of the nation.

Accounting Curriculum

Becoming accounting scholar in Indonesia requires student to take approximately 144 – 160 units of semester credit in normal 3.5 – 4 years. The system of semester credit is an implementation system of education which 1 unit is equal to 50 minutes of lesson, 50 minutes of structurally academic activity and 50 minutes of independent activity. To give value added in knowledge and competence, accounting major could offer electives subject that focus on one area in accounting like auditing, management accounting, taxation, information system, public sector accounting etc where student can choose 4 subjects related such as professional ethics, audit seminar, EDP audit, Internal Audit, and Management Audit. In Indonesia, at undergraduate level, accounting students normally needs to take 3.5 – 4 years for finish their study. They can also take additional 1 year at accounting profession program and eligible for taking national CPA examination. To prepare student in the accounting practice, accounting major can also held seminar by inviting practitioner, company visit program and internship program.

The accounting curriculum must be connected with the learning process and skills needed by users. Research conducted in higher education institution in Brazil (Castro and Carvalho, 2008), explained that the curriculum was not like that in accordance with the recommendation from International Federation of Accountant (IFAC) about International Education Guideline 9 and United Nation Conference on Trade and Development (UNCTAD) on International Standards of Accounting and Reporting (ISAR). That curriculum did not provide the professional training that was needed by world of business and still not conformity with information technology. Based on the comparison between the

special curriculums in accountancy, they are mostly the same with curriculum that was recommended by IFAC and UNCTAD/ISAR.

Indonesian Institute of Certified Public Accountant and Indonesian Institute of Accountant-Educator Compartment continually also develop the accounting curriculum through education and training. Profession program for accounting scholar was carried out could generate professional accountant. In the globalization era, educational institution will always adapt his orientation to the cultural environment, business and immigration. Therefore the globalization has pushed the development of education and research (Margison, 2000). The internationalization, in fact, also involved the process of integration of international dimension and intercultural in teaching, research and maximizing all educational institution activities. (Lange, Habibi, and Nath, 2004).

Internship program was the important matter that was suggested by IFAC exposure draft in January 2007. Practical experience in certain period supervised by mentor made trainees could integrate knowledge that was received in formal education and the real practice in the work environment. This could also develop student's professional knowledge and capability, beside could demonstrate their competence. Tertiary institution was also required to provide internship program and to apply more practice experiences to classroom (Turner, 2006). Another research show that internship could change student perception significantly about the audit expectation gap, but it still was found misperception among students on audit issues after internship program (Ali, Yusof, Muhamad, and Lee, 2008). Furthermore, internship program will push the students to be able to use the professional behavior and his competence in learning process so they can overcome pressures and problem faced on the audit assignment.

Hypothesis Developed

Based on aforementioned theoretical background, hypothesis tested as follows:

- H₁. Auditor career is positively associated with accounting students motivation to become auditor.
- H₂. Salary and benefit is positively associated with accounting students motivation to become auditor.
- H₃. Job flexibility is positively associated with accounting students motivation to become auditor.
- H₅. Personal issues are negatively associated with accounting students motivation to become auditor.

H₆. Accounting Curriculum is positively associated with accounting students motivation to become auditor.

Data and Methodology

Questionnaires distributed to 4 classes comprising 114 students majoring in accounting at Faculty of Economics State University of Jakarta. They are 6th semester students enrolled in 2009 and 2010 academic years. There are 21 questions which were measured by likert scale with 5 scales answer options from strongly disagree, neutral to strongly agree.

Results and Discussion

Descriptive Statistics

The descriptive statistics are explained in appendix 1, we start to discuss the results concerning every questions have asked in questionnaire.

Insert Appendix 1

According to the results above, mean score is 4.01. It means that most of students assured that if they become auditors so it would gain them wide opportunity for career development in the future. In Indonesia, there are 436 CPA firms which consist of big four, medium size and small size firms. Because CPA firms have many clients so it would be easier for auditor to get a new job when they resign from CPA firm. But score at minimum answer show that some students were also not sure whether some CPA firms were known by many people especially small size CPA firms. Only one student disagree with this question.

Mean score of second career question is 3.90. It shows that working as auditor would be a specialist in certain industry because CPA firms divide their clients business based on company similarity such as financial division include banking, insurance, financing and investment companies. Because auditors have always conduct audit assignments for the same group it would make auditor know exactly every single aspect of that industry. In the future, their career will also tend to be in their expertise area.

The next question, most students agree that becoming auditor would gain them to join internal and external training in updating knowledge and skills. Mean score is 4.21. Auditor as an independent profession must maintain high level of ethics, knowledge and skills because they should know better than their clients. Clients also hope to get good advices to resolve their problems and more comply with GAAP and another rules / regulations. It also fulfills certain yearly minimum continuing professional education / CPE hours for every CPA firm. The training regularly held by Indonesian Institute of Accountant for general accounting topics and for audit related topics, CPE's would be

held by Indonesian Institute of Certified Public Accountant both centrally and regionally.

At second variable, salary and benefit, mean of first question is 3.88 means that almost students agree with auditor relatively high salary and benefit compare with another profession at the same length of service. This result is relevant with Kelly Service salary guide 2008. Second question mean is 4.12. Students agree with the fact that auditor has high take home payment beside salary, it is overtime bonus during peak season and travel allowance by the time audit assignment to client which located at another city. This additional income attract students become auditor but at the same time, auditor is a high risk profession so it is quite normal to get higher salary, benefit, overtime bonus and travel allowance. This profession needs more rests because physically, auditor has to fulfill deadline submitting audit report.

Travel around nation or international is one of interesting factor for students become auditor. This mean result the highest mean of this variable. Mean score is 4.32 and answer ranging between 3 to 5 poin. Because clients office can be located at another city so auditor have to leave for it and it gives opportunities for auditor to travel national / international wide.

At third variable, mean score at this question is 3.79. Most students agree with auditor's flexibility in office hours for the reason of during field work audit, they are conducting audit procedures at client office for example gathering data, audit testing and evaluation. Furthermore, at finishing phase, they prepare audit report. According to the explanation above, we are sure that auditor has more working hours than another profession. At another time, during low season at mid year, auditor rarely have high workload because less clients ask for attestation services. Auditor starts working and go home at normal working hours.

One of auditor's job characteristics is related with high mobility. Auditor have to prepare audit plan at the CPA firm office then conduct fieldwork audit at client office then comeback to CPA firm office for completing the audit. This might be the reason for many students tend to agree with auditor flexibility in term of physical presence at CPA firm office regularly. The mean score for this question is 3.64. The third question concerning with job flexibility whether it is routine or based on certain work / by project has 3.76 mean score. But still, some students disagree with 3 questions asked.

Next variable is concern to Personal Issues. During peak season and high mobility to clients, auditor has to maintain his good physics because it is really support the whole process of audit. 4.32 mean score means that most students agree with the question but some students answer it strongly agree. Second question in personal issues variable

concerning time taken for conducting audit has caused auditor only has short time to interact with family and community. During peak season, normally in fourth quarter until first quarter following year, workloads are very high. Auditor has to focus on conducting the general audit. Mean score for this question is 3.82. It shows that most students agree that less time will be spent by auditor for social activities. Everyone who would be auditor in the future must prepare him/herself for this consequence.

The fifth independent variable is Accounting Curriculum. Audit subject is divided into 2, audit 1 subject consists of audit phases should be conducted by auditor and audit 2 subject consists of financial statement cycles audit approaches. Mean score in this question is 4.12. It means that most students agree with the question concerning audit subject delivered give students knowledge and current issues about auditor's profession. Laboratory audit / audit practice both manually and computerize covering students about audit skills for example audit procedures conducted and then documented on audit work book and computer program like Audit Command Language Program / ACL. Mean score on laboratory subject / audit practice is 3.89 means that student agree with the second question in curriculum variable.

Third question related with professional ethic subject can guide students in behaving with clients, colleagues and professional organization, Mean score is 4.30. It means that most students agree / strongly agree. Independent mental attitude of any pressure should be maintained by auditor and at the same time auditor has to work cooperatively with clients in gathering data and discussing audit findings. Next question concerning with guest lecture from audit practitioner that can give students real practice and latest issues in auditing. 4.04 mean score shows that most students agree with it. This program regularly held would complete students understanding and view about auditor profession.

The last variable is dependent variable. 4.04 mean score show that most students agree with motivation increasement based on that reasons. Audit characteristics have given student positive feeling for example high salary and job flexibility. Auditor is one of profession that have important role to evaluate clients financial performance independently. Students tend to be neutral in answering the question of motivation related with recognition form another people. Mean score is 3.27. The first two questions result in some students answer disagree with recognition aspect. Some students have given disagree answers with first two questions.

Student's hope to be succeed, have motivated them to become auditor. This can be posi-

tively encourages students to study hard in order to have better understanding in audit subjects. Furthermore, they can get good marks easily and work at big / medium size CPA firms. Most students agree with this question and mean score at this question is 4.167.

Following question related to student motivation to become auditor is based on close relationship among auditors. Team conducting all audit procedures altogether. Every team member has his/her own job like plan the audit, gathering data, evaluate data, audit testing and prepare audit opinion. At audit staffing phase, each team member selected to form audit team with a certain industry and difficulty. 3.16 mean score in this question show that most students agree that close relationship among auditors for certain period of audit phase will motivate student to become auditor.

Fifth question in motivation variable concerning with student motivation to become auditor based on student's view about administration and policy in CPA firms. 3.58 mean score shows that most students tend to be neutral in giving answer. They might don't really know about it. During audit learning process in the class room, they are perhaps more interested in another aspect of CPA firms like services provided, audit phase etc. The last question concerning with the nature of the work of audit that gives big challenge to be completed. Mean score is 4.00. That score shows that most students agree with its question. The rational is students thought that completing audit with high difficulty, pressure and time, data limitation would be a big challenge to do. Auditors have to think smart in getting audit findings and resolve the problem.

Quality Data Tests

Regression model must comply with normality assumption. When data distribution spreads in line with diagonal line, it is normal. Data distribution in this research can be used to predict dependent variable: student's motivation. Normality test and heterescedasticity test have been done and the results show that data is normal and there was no pattern/spread randomly. The other test was multicollinearity. Since their values are less than 0.8 and VIF scores are also less than 10 this summary that no relationship among independent variables

Data gathered in this research must have quality in construct and consistently answered by every student. Then we conducted validity and reliability tests. We used validity test to search whether questions have a good construct so it can measure. All 21 questions scored above 0.231 by referring corrected item-total correlation score meaning that it was valid. Reliability test conducted to measure whether indicators used in this research will results consistently from time to time. Since Cronbach Alpha score of each variable were 0.821

or much more than 0.231, it means that all instruments are reliable and can be used in this research.

Hypotheses Test

Appendix 2 explains about coefficients, model summary and anova. The results would be detailed below.

Insert Appendix 2

According to appendix 7, we can conclude that regression model is significant because F score is 7.420 with significant value 0.000 less than 5 % significant level. It means that all variables like Auditor Career, Salary and Benefit, Job Flexibility, Personal Issues and Accounting Curriculum altogether are positively associated with Student's Motivation to become auditor. But partially, only Auditor Career variable which is significant factor associated with Student's Motivation. It has significant T value 0.004 or less than 0.05. The other 4 variables such as Salary and Benefit, Job Flexibility, Personal Issues and Accounting Curriculum are not significant factors associated with Student's Motivation because their values are more than 5 % significant level though Job Flexibility is nearly score 0.05. Auditor Career variable is the most influence of Student's Motivation to become auditor since it has coefficient a score of 0.631. We use 5 independent variables to predict student's motivation to become auditor as independent variable. This regression model has 0.256 R² value.

Conclusion

Based on result were discussed above, it shows that auditor career was the only significant factor for accounting student's to motivate them becoming auditor. They might think that it will benefit them pertaining to career development in the future, being a certain industry/service specialist, and have opportunities to update their knowledge and skills because as an auditor they should be much more have capacity than their clients. On the other side, salary and benefit have stronger influence of student's motivation compare with another variable, but it was not significant factor at 5 % level.

These factors should be considered by university, parents, professional organization and another party to understand accounting student behavior that they should properly motivate accounting students to study hard, ethically conduct, teamwork building etc.

Further research should consider gather more data for example more university involved and more variables used such as law enforcement for audit scandals, government regulations, audit fee competitions among CPA firms. Then, external fac-

tors variable that influence student becoming auditor like parents, lecturer, work available, friends, public expectation and challenges.

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APPENDIX 1
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Std. Error
Car1	114	1	5	4.01	.064
Car2	114	2	5	3.90	.068
Car6	114	3	5	4.21	.052
Sal1	114	2	5	3.88	.080
Sal2	114	2	5	4.12	.072
Sal3	114	2	5	4.32	.059
Flex2	114	1	5	3.79	.079
Flex3	114	2	5	3.64	.077
Flex4	114	1	5	3.76	.075
Issu1	114	2	5	4.32	.074
Issu3	114	2	5	3.82	.079
Cur1	114	2	5	4.12	.060
Cur2	114	1	5	3.89	.082
Cur3	114	2	5	4.30	.061
Cur4	114	1	5	4.04	.075
Mot1	114	1	5	4.04	.060
Mot2	114	1	5	3.27	.097
Mot3	114	2	5	4.16	.063
Mot6	114	1	5	3.68	.084
Mot7	114	1	5	3.58	.082
Mot8	114	1	5	4.00	.072
Valid N (listwise)	114				

APPENDIX 2

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.506 ^a	.256	.221	3.092	1.604

a. Predictors: (Constant), Tcur, Tflex, Tcar, Tissu, Tsal

b. Dependent Variable: Tmot

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	354.711	5	70.942	7.420	.000 ^a
	Residual	1032.623	108	9.561		
	Total	1387.333	113			

a. Predictors: (Constant), Tcur, Tflex, Tcar, Tissu, Tsal

b. Dependent Variable: Tmot

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	7.037	3.331		2.113	.037
	Tcar	.631	.214	.259	2.947	.004
	Tsal	.348	.215	.166	1.618	.109
	Tflex	.325	.167	.173	1.951	.054
	Tissu	.027	.261	.010	.104	.917
	Tcur	.235	.174	.136	1.347	.181

a. Dependent Variable: Tmot