THE INFLUENCE OF CAREER MOTIVATION, FINANCIAL REWARDS, AND PROFESSIONAL RECOGNITION ON ACCOUNTING GRADUATES' INTEREST IN OBTAINING CERTIFIED PUBLIC ACCOUNTANT (CPA) CERTIFICATION

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Abstract

This study aims to examine the influence of career motivation, financial rewards, and professional recognition on accounting graduates' interest in obtaining Certified Public Accountant (CPA) certification. In the increasingly competitive accounting profession, professional certification has become essential for distinguishing oneself and advancing a career. Despite producing an average of 35,000 accounting graduates annually, Indonesia has a relatively low number of CPA certified accountants only about 2,064 as of August 31, 2023. This phenomenon indicates a lack of interest among graduates in taking the CPA certification exam. This research employs a quantitative method with an associative approach. Data were collected through questionnaires distributed to 212 active master's students in the accounting study program at Udayana University, selected using a proportionate stratified random sampling technique. The independent variables in this study are career motivation, financial rewards, and professional recognition, while the dependent variable is the interest of accounting graduates in obtaining CPA certification. Data analysis was conducted using multiple linear regression. The findings reveal that career motivation, financial rewards, and professional recognition each have a positive and significant effect on accounting graduates' interest in obtaining CPA certification. These results align with the Theory of Planned Behavior (TPB), which explains that an individual's intention to engage in a behavior is influenced by their attitude toward the behavior, subjective norms, and perceived behavioral control.

Keywords: Interest in obtaining CPA certification, Career Motivation, Financial Rewards, Professional Recognition

INTRODUCTION

The accounting profession is currently one of the most competitive fields, with professional certification becoming increasingly important for accountants to differentiate themselves and advance their careers (Dunn & Sainty, 2019). In Indonesia, the recognized certification to become a public accountant is the Certified Public Accountant (CPA) designation issued by the Indonesian Institute of Certified Public Accountants (Institut Akuntan Publik Indonesia/IAPI). IAPI is the sole authorized institution to issue CPA certification, in accordance with Law No. 5 of 2011, Minister of Finance Decree No. 443/KMK.01/2011, and Minister of Finance Regulation No.

17/PMK.01/2008. Since September 2013, bachelor's degree graduates in accounting have been eligible to directly take the CPA examination administered by IAPI.

As of August 31, 2023, IAPI membership stood at 6,204, while the average annual number of accounting graduates from public and private universities in Indonesia is around 35,000. Yet, only approximately 2,064 accountants hold CPA certification from IAPI. Despite hundreds of graduates entering the workforce each year, Indonesia still faces a shortage of professional accountants. Data from the Association of Chartered Certified Accountants (ACCA) indicate that Indonesia lacks around 452,000 professional accountants. Similarly, the Institute of Chartered Accountants in England and Wales (ICAEW), as reported by the Financial Profession Development Center (PPPK) of the Ministry of Finance in February 2023, recorded only 1,464 registered professional accountants in Indonesia—a figure significantly lower than the annual number of accounting graduates. This shortage suggests that, although there is a steady supply of graduates, the interest in pursuing CPA certification remains relatively low.

Research by Wijayani and Saripujiana (2020) found that 94% of companies in Indonesia require professional accountants to fill positions in accounting and finance departments. The sectors most in need include finance and banking, state-owned enterprises (SOEs), public accounting firms, manufacturing and trade, and technology. These findings demonstrate that nearly all industrial sectors require certified professional accountants, yet the number of registered professionals remains low. This reflects the limited interest among accounting graduates in undertaking CPA certification.

According to the Theory of Planned Behavior (TPB), interest is a key motivational factor that drives individuals to perform or refrain from performing a particular behavior (Ajzen, 1991). TPB posits that interest arises from three components: (1) Attitude toward the behavior, which involves internal factors such as motivation to build a career or take certification exams; (2) Subjective norms, which refer to external social pressures such as professional recognition or job requirements; and (3) Perceived behavioral control, which reflects an individual's assessment of their ability to perform the behavior given certain considerations.

Several factors may influence an individual's interest in obtaining CPA certification, including career motivation, financial rewards, and professional recognition. Career motivation refers to the drive, direction, or desire originating from within an individual in relation to their chosen field, which may lead to better career prospects, increased knowledge, and higher income (Faujiah, 2021). In TPB, career motivation relates to both attitude toward the behavior and subjective norms, as it can arise from personal ambition as well as external encouragement from parents, partners, or workplace expectations.

Financial rewards are also a significant consideration in career choice, as the primary goal of most individuals in seeking employment is to earn fair and equitable compensation for their contributions (Aji, 2022). According to TPB, financial rewards align with subjective norms and perceived behavioral control, since they originate from external sources and individuals can assess and respond to them. Previous research (Merly, 2025) has shown that financial rewards positively influence accounting students' interest in pursuing careers as public accountants.

Professional recognition pertains to acknowledgment of achievements in one's career, which may serve as a non-financial reward that motivates individuals to enhance performance and potential. Elements of professional recognition include opportunities for career advancement, acknowledgment of achievements, promotions, and respect for specialized expertise (Nainggolan et al., 2020). According to TPB, professional recognition aligns with subjective norms, as it typically comes from authoritative individuals or institutions. Rina et al. (2020) found that professional recognition significantly and positively affects students' interest in becoming public accountants, while other studies, such as Wukir (2024), have reported no significant effect.

Previous studies have examined the relationship between financial rewards and professional recognition, but results have been inconsistent. Unlike Islamiyah's (2020) study, which focused solely on career motivation and academic degree motivation, this research excludes degree motivation and instead incorporates financial rewards and professional recognition as distinguishing variables.

RESEARCH METHOD

This study uses a quantitative method with an associative design to examine the relationship between the independent variables of career motivation, financial rewards, and professional recognition on accounting graduates' interest in obtaining Certified Public Accountant (CPA) certification. The study location is at the Faculty of Economics and Business, Udayana University, with the research object being accounting graduates' interest in CPA certification. The study population was all 212 active students of the Master of Accounting Study Program, intake 2022–2024, who were also sampled using a saturated sampling technique. The data used included primary data from questionnaires and qualitative and quantitative data, compiled using a five-point Likert scale (Sugiyono, 2018).

Data collection was conducted through a survey method using a questionnaire distributed in the form of a Google Form, arranged based on the indicators of each variable. The research instrument was tested for validity using Pearson correlation with the criteria of calculated r > r table and coefficient ≥ 0.30, and its reliability was tested with Cronbach's Alpha ≥ 0.60. The variables of interest, career motivation, financial rewards, and professional recognition were measured using indicators adapted from previous studies (Dewi, 2023; Amelia, 2023). Data analysis was carried out using descriptive statistics to describe the characteristics of respondents and variables, followed by classical assumption tests that include normality, multicollinearity, and heteroscedasticity tests to ensure the feasibility of the regression model (Ghozali, 2016).

The analysis method used is multiple linear regression with the model $Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$, where Y is the interest in obtaining CPA certification, while X_1, X_2, and X_3 are career motivation, financial rewards, and professional recognition, respectively. The model feasibility test was carried out using the F test to examine the simultaneous influence of independent variables on the dependent variable, while the t test was used to see the partial influence of each variable. The coefficient of determination (Adjusted R^2) was used to measure the model's ability to explain variations in interest in obtaining CPA. All tests were carried out with a significance level of 5% to ensure the analysis results were reliable (Ghozali, 2018).

RESULTS AND DISCUSSION
Research Instrument Test Results
Validity Test

Validity testing of the research instrument was conducted by looking at the Significance (Sig.) value. The research instrument is said to be valid if the Pearson's Correlation value for each instrument is greater than the r table value, namely 0.30. The results of the validity test in this study are presented in Table 1 below.

Table 1. Results of the Validity Test of Research Instruments

Variables	Instrument	Pearson's Correlation	Information
Career Motivation (X1)	X1.1	0.388	Valid
	X1.2	0.447	Valid
	X1.3	0.552	Valid
	X1.4	0.612	Valid
	X1.5	0.448	Valid
Financial Rewards (X2)	X2.1	0.549	Valid
	X2.2	0.495	Valid
	X2.3	0.599	Valid
	X2.4	0.439	Valid
Professional Recognition (X3)	X3.1	0.316	Valid
	X3.2	0.408	Valid
	X3.3	0.592	Valid
	X3.4	0.422	Valid
	X3.5	0.383	Valid
Interest in Obtaining Certification (Y)	Y1.1	0.582	Valid
	Y1.2	0.673	Valid
	Y1.3	0.526	Valid
	Y1.4	0.429	Valid
	Y1.5	0.468	Valid

Source: Processed primary data, 2025

Based on the results listed in Table 1, it shows that all Pearson's Correlations of the research instruments on the variables of Career Motivation, Financial Rewards, and Professional Recognition on the Interest of Accounting Graduates in Obtaining CPA Certification show values above 0.30, so they can be declared valid.

Reliability Test

Table 2. Results of the Research Instrument Reliability Test

Variables	Number of Items	Cronbach's Alpha	Information
X1	5	0.915	Reliable
X2	4	0.882	Reliable
X3	5	0.911	Reliable
Y	5	0.900	Reliable

Source: Processed primary data, 2025

Based on the results listed in Table 2, it shows that all Cronbach's Alphas of the research instruments on the variables of Career Motivation, Financial Rewards, and Professional Recognition on the Interest of Accounting Graduates in Obtaining CPA Certification show values above 0.60, so they can be declared reliable.

Research Data Analysis Results
Descriptive Statistical Analysis Results
Descriptive analysis was conducted to determine the characteristics and responses of respondents to each statement. All variables were described using average values. The data distribution for each variable was assessed using a criteria range calculated using the equation:

Interval Value $= \dfrac{(\text{Maximum Value} - \text{Minimum Value})}{\text{Total Value Used}}$

$\dfrac{(5-1)}{5} = 0.8$

Based on the results of the interval range, the criteria for the results of construct measurements can be compiled in the following table 3.

Table 3. Summary of Research Variable Score Intervals

Score Value	Criteria
1.00 to 1.80	Very bad / Strongly Disagree
> 1.80 to 2.60	Not good / Disagree
> 2.60 to 3.40	Quite / Less Agree
> 3.40 to 4.20	Good / Agree
> 4.20 to 5.00	Very good / Strongly agree

Source: Processed primary data, 2025

Table 4. Results of Descriptive Statistical Analysis Test

Research Variables	N	Minimum	Maximum	Mean	Standard Deviation
Career Motivation (X1)	139	12	24	19.63	2,730
Financial Rewards (X2)	139	12	20	16.60	1,966
Professional Recognition (X3)	139	13	24	18.70	2,623
Interest in Obtaining CPA Certification (Y)	139	12	23	18.58	3,157
Valid N (Listwise)	139				

Source: Processed primary data, 2025

These measurement criteria indicate that the higher the average value obtained, the better the respondent's response to the item or variable. Descriptive statistical tests were conducted to describe the minimum value, mean, maximum value, and standard deviation. The results of the descriptive statistical analysis are presented in Table 4 below.

Based on the results of the descriptive statistical test, the conclusions that can be seen in Table 4 are summarized as follows:

1) **Career Motivation (X1)**
The career motivation variable was measured with a research sample of 139 students. It has a minimum value of 12 and a maximum value of 24. The average

value obtained from this variable is 19.63, which indicates that the average value tends to be closer to the maximum value. This means that the majority of respondents tend to provide an answer in agreement with the career motivation indicator. The career motivation variable obtained an average value of 19.63 when divided by 5 statements obtained a value of 3.92, which is in the interval of 3.40 to 4.20 which is included in the good / agree category, indicating that respondents tend to provide an answer in agreement with the career motivation indicator. In addition, the standard deviation obtained is 2.730 which is smaller than the average value. This indicates that the distribution of data from respondents' answers to each statement in the career motivation variable is even, with a data range that is not too large.

2) **Financial Rewards (X2)**

The financial reward variable was measured with a research sample of 139 students. It has a minimum value of 12 and a maximum value of 20. The average value obtained from this variable is 16.60, which indicates that the average value tends to be closer to the maximum value. This means that the majority of respondents tend to provide answers in the range of agree and strongly agree with the financial reward indicator. The financial reward variable obtained an average value of 16.60 when divided by 4 statements obtained a value of 4.15 which is in the interval of 3.40 to 4.20 which is included in the good / agree category, indicating that respondents tend to provide answers that agree with the financial reward indicator. In addition, the standard deviation obtained was 1.966. This indicates that the distribution of data from respondents' answers to each statement in the financial reward variable is even, with a data range that is not too large.

3) **Professional Recognition (X3)**

The professional recognition variable was measured with a research sample of 139 students. It has a minimum value of 13 and a maximum value of 24. The average value obtained from this variable is 18.70, which indicates that the average value tends to be closer to the maximum value. The professional recognition variable obtained an average value of 18.70 when divided by 5 statements obtained a value of 3.74 which is in the interval of 3.40 to 4.20 which is included in the good / agree category, indicating that respondents tend to provide answers in agreement with the professional recognition indicator. This means that the majority of respondents tend to provide answers in agreement with the professional recognition indicator. In addition, the standard deviation obtained was 2.623. This indicates that the distribution of data from respondents' answers to each statement in the professional recognition variable is even, with a data range that is not too large.

4) **Interest in Obtaining Certification (Y)**

The variable of Interest in Obtaining CPA Certification was measured with a research sample of 139 students. It has a minimum value of 12 and a maximum value of 23. The average value obtained from this variable is 18.58, which indicates that the average value tends to be closer to the maximum value. The variable of minst obtaining certification obtained an average value of 18.58 when divided by

5 statements obtained a value of 3.71 which is in the interval of 3.40 to 4.20 which is included in the good/agree category, indicating that respondents tend to provide answers in agreement with the indicator of interest in obtaining certification. This means that the majority of respondents tend to provide answers in agreement with the indicator of Interest in Obtaining CPA Certification. In addition, the standard deviation obtained was 3.157 which is smaller than the average value. This indicates that the distribution of data from respondents' answers to each statement in the variable of Interest in Obtaining CPA Certification is even, with a data range that is not too large.

Classical Assumption Test Results

1) **Normality Test**

The normality test aims to determine whether the regression model is normally distributed. This study used the non-parametric Kolmogorov-Smirnov statistical test to test normality. A regression model can be declared normally distributed if the significance value is greater than 0.05. The results of the normality test in this study are presented in Table 5 below.

Table 5. Normality Test Results

	Unstandardized Residual
N	139
Test Statistics	0.068
Asymp.Sig. (2-tailed)	0.200

Source: Processed primary data, 2025

Based on the results listed in Table 5, the Asymp. Sig. (2-tailed) value is 0.200, meaning the regression equation model is normally distributed because the significance value is above 0.05. Therefore, the assumption of normality has been met.

2) **Multicollinearity Test**

A multicollinearity test is performed to check for correlation between independent variables in a regression model. An ideal regression model should show no correlation between independent variables (Ghozali, 2018: 107). Multicollinearity can be detected by examining the tolerance and variance inflation factor (VIF) values in the coefficients table. If the tolerance value is greater than 0.10 or the VIF value is less than 10, multicollinearity is considered absent. The results of the multicollinearity test in this study are presented in Table 6 below.

Table 6. Multicollinearity Test Results

Variables	Tolerance	VIF
Career Motivation (X3)	0.783	1,278
Financial Rewards (X2)	0.697	1,435
Professional Recognition (X3)	0.721	1,387

Source: Processed primary data, 2025

The results in the table show that the tolerance value for each variable, namely Career Motivation, Financial Rewards, and Professional Recognition, is above 0.1, while the VIF value is below 10. Thus, the regression equation model does not experience symptoms of multicollinearity between the independent variables. This means that there is no high or perfect correlation between the independent variables in the regression model.

3) **Heteroscedasticity Test**

The heteroscedasticity test aims to determine whether the regression model exhibits unequal variances from the residuals of one observation to another. A good regression model is one that exhibits homoscedasticity or no heteroscedasticity (Ghozali, 2018: 137). The Glejser test was used to test for heteroscedasticity in this study. A regression model is considered free of heteroscedasticity if its significance value is greater than 0.05 relative to the absolute residual value. The results of the heteroscedasticity test in this study are presented in Table 7 below.

Table 7. Heteroscedasticity Test Results

Variables	Sig.
Career Motivation (X1)	0.375
Financial Rewards (X2)	0.339
Professional Recognition (X3)	0.521

Source: Processed primary data, 2025

Based on the results listed in Table 7, the significance value for all independent variables used in this study is greater than 0.05. Therefore, it can be concluded that the regression equation model in this study is free from heteroscedasticity. This means there is no similarity in the residual variance of one observation with another.

Multiple Linear Regression Test Results

This multiple linear regression analysis was used to determine the influence of independent variables on the dependent variable. The multiple linear regression model tested in this study used three independent variables: career motivation, financial rewards, and professional recognition, and one dependent variable: interest in obtaining certification. The results of the multiple linear regression analysis in this study are presented in Table 8 below.

Table 8. Results of Multiple Linear Regression Analysis Test

Variables	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
(Constant)	-3,331	1,784		-1,867	0.064
Career Motivation (X1)	0.264	0.076	0.228	3,489	0.001
Financial Rewards (X2)	0.413	0.111	0.257	3,707	0,000
Professional Recognition (X3)	0.528	0.082	0.439	6,433	0,000

Source: Processed primary data, 2025

In Table 8, the value of the unstandardized coefficient can be seen, which is used to create a multiple linear regression equation so that the regression equation in this study can be formed as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e \dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots(1)$$
$$Y = -3.331 + 0.264X1 + 0.413X2 + 0.528X3 \dots\dots\dots\dots\dots\dots\dots\dots(2)$$

Information:

Y : Accounting students' interest in obtaining CPA certification
α : Constant
β_1-β_3 : Regression coefficient
X_1 : Career motivation
X_2 : Financial rewards
X_3 : Professional recognition
E : Error (interfering factors outside the model)

Based on the results of the linear regression equation above, it can be interpreted as follows:

1) The constant coefficient value (α) is negative at 3.331, meaning that if Career Motivation, Financial Rewards, and Professional Recognition are equal to zero/constant, then the Interest of Accounting Graduates in Obtaining CPA Certification will decrease by 3.331.

2) The regression coefficient of Career Motivation ($\beta1$) has a positive value of 0.264, meaning that if career motivation increases by 1 (one) unit, the value of students' interest in obtaining CPA certification will increase by 0.264 units, assuming that other variables are constant.

3) The regression coefficient of Financial Rewards ($\beta2$) has a positive value of 0.413, meaning that if the financial rewards increase by 1 (one) unit, the value of students' interest in obtaining CPA certification will increase by 0.413 units, assuming that other variables are constant.

4) The regression coefficient of Professional Recognition ($\beta3$) has a positive value of 0.528, meaning that if professional recognition increases by 1 (one) unit, the value of students' interest in obtaining CPA certification will increase by 0.528 units, assuming that other variables are constant.

Model Feasibility Test Results (F Test)

Table 9. Results of Model Feasibility Test (F Test)

Model	Sum of Squares	df	Mean Square	F	Sig
Regression	753,038	3	251,013	54,414	0,000
Residual	622,761	135	4,613		
Total	1375,799	138			

Source: Processed primary data, 2025

Based on the results listed in the table, the calculated F value is 54.414 with a significance level of 0.000, which is less than 0.05. This means the regression model is suitable for use in this study.

Results of the Coefficient of Determination (R2) Test

The coefficient of determination (R2) is used to assess the extent to which a model can explain variation in the dependent variable. In this study, the adjusted R2 value is used as a measure of the coefficient of determination. The results of the coefficient of determination (R2) test in this study are presented in Table 10 below.

Table 10. Results of the Determination Coefficient (R2) Test

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	0.740a	0.547	0.537	2,148

Source: Processed primary data, 2025

Based on the results listed in Table 10, the coefficient of determination is 0.537, or 53.7%. This means that 53.7% of the variation in the dependent variable, namely Accounting Graduates' Interest in Obtaining CPA Certification, is influenced by Career Motivation, Financial Rewards, and Professional Recognition. Meanwhile, the remaining 46.3% is influenced by other factors outside the research model.

Hypothesis Test Results (t-Test)

Hypothesis testing (t-test) is used to evaluate the influence of each independent variable on the dependent variable partially (Ghozali, 2018: 152). This test is conducted based on the significance value with a significance level of 0.05. If the significance value is less than 0.05, then the independent variable has a significant influence on the dependent variable, so H0 is rejected. Conversely, if the significance value is more than 0.05, then the independent variable does not have a significant influence on the dependent variable, so H0 is accepted. The results of the hypothesis testing (t-test) in this study are presented in Table 11 below.

Independent Variable	Regression Coefficient (β)	Sig.	Description	Hypothesis Decision
Career Motivation (X_1)	0.264	0.001	Significant (<0.05)	H_0 rejected, H_1 accepted
Financial Reward (X_2)	0.413	0.000	Significant (<0.05)	H_0 rejected, H_1 accepted
Professional Recognition (X_3)	0.528	0.000	Significant (<0.05)	H_0 rejected, H_1 accepted

Table 11 presents the results of the t-tests for each variable, which can be explained as follows:

1. Effect of Career Motivation on Accounting Graduates' Interest in Obtaining Certified Public Accountant Certification (H1)

    The first hypothesis states that career motivation has a positive effect on accounting graduates' interest in obtaining Certified Public Accountant (CPA) certification. As shown in the table, the career motivation variable has a positive coefficient of 0.264 and a significance value of 0.001, which is less than 0.05. This

indicates that H_0 is rejected and H_1 is accepted. Therefore, career motivation has a positive and significant effect on accounting graduates' interest in obtaining CPA certification.

2. Effect of Financial Rewards on Accounting Graduates' Interest in Obtaining Certified Public Accountant Certification (H2)

The second hypothesis states that financial rewards have a positive effect on accounting graduates' interest in obtaining CPA certification. The table shows that the financial rewards variable has a positive coefficient of 0.413 and a significance value of 0.000, which is less than 0.05. This result indicates that H_0 is rejected and H_1 is accepted. Thus, financial rewards have a positive and significant effect on accounting graduates' interest in obtaining CPA certification.

3. **Effect of Professional Recognition on Accounting Graduates' Interest in Obtaining Certified Public Accountant Certification (H3)**

The third hypothesis states that professional recognition has a positive effect on accounting graduates' interest in obtaining CPA certification. The table shows that the professional recognition variable has a positive coefficient of 0.528 and a significance value of 0.000, which is less than 0.05. This result indicates that H_0 is rejected and H_1 is accepted. Therefore, professional recognition has a positive and significant effect on accounting graduates' interest in obtaining CPA certification.

Discussion
Effect of Career Motivation on Interest in Obtaining CPA Certification

The findings show that career motivation has a positive and significant effect on accounting graduates' interest in obtaining CPA certification, supporting the first hypothesis. This indicates that the higher an individual's career motivation, the greater their interest in pursuing CPA certification.

This result aligns with the Theory of Planned Behavior (TPB) in the component of attitude toward behavior, which suggests that individuals act based on internal desires or drives to achieve personal goals, such as securing better job opportunities, positions, or career advancement. Career motivation is a key determinant of the intention to act; thus, individuals with higher career motivation are more inclined to pursue CPA certification.

The findings are consistent with previous studies by Munthe (2021), Faujiah (2021), Damayanti & Ratnadi (2022), Sari et al. (2023), and Trinova (2024), which also found a positive influence of career motivation on the interest in obtaining professional certification. These studies suggest that students with strong career motivation perceive CPA certification as a means to enhance career prospects as accountants.

Effect of Financial Rewards on Interest in Obtaining CPA Certification

The results indicate that financial rewards have a positive and significant effect on accounting graduates' interest in obtaining CPA certification, supporting the second hypothesis. This suggests that the greater the potential financial rewards, the higher the interest in pursuing CPA certification.

This is consistent with the Theory of Planned Behavior in the component of subjective norm, which relates to external incentives influencing behavior. Financial rewards, as an external factor, play a role in career-related decision-making. When making career choices, individuals consider the extent to which CPA certification can provide tangible benefits, such as increased income or compensation.

These findings are in line with studies by Maheswari & Yadnyana (2024), Risky (2020), Wibowo (2020), and Rahayu & Putra (2019), which also concluded that financial rewards positively affect interest in obtaining certification. These studies emphasize that students motivated by appropriate financial compensation are more inclined to enhance their capabilities by obtaining CPA certification, thereby increasing their earning potential.

Effect of Professional Recognition on Interest in Obtaining CPA Certification

The findings reveal that professional recognition has a positive and significant effect on accounting graduates' interest in obtaining CPA certification, supporting the third hypothesis. Respondents who feel valued and professionally acknowledged tend to have greater interest in earning CPA certification. This underscores the importance of professional recognition in shaping attitudes and career development decisions, as certification serves as a driver for improving competence and credibility in an increasingly competitive job market.

From a TPB perspective, this result relates to perceived behavioral control, in which professional recognition serves as a form of appreciation for an individual's capabilities, influencing their confidence and willingness to act. Individuals who believe that obtaining CPA certification will positively impact their performance, skills, or reputation are more likely to pursue it.

The findings are consistent with studies by Sari (2018), Rina et al. (2020), Wukir (2024), and Amelia et al. (2024), which also found that professional recognition positively influences interest in obtaining certification. These studies suggest that individuals who feel acknowledged for their abilities are more motivated to develop their competencies by earning CPA certification, as it signals professional competence in the accounting field.

CONCLUSION

Based on the research findings and hypothesis testing, it can be concluded that:

1. Career motivation positively affects accounting graduates' interest in obtaining CPA certification; the higher the career motivation, the greater the interest in earning CPA certification.
2. Financial rewards positively affect accounting graduates' interest in obtaining CPA certification; the greater the potential financial rewards, the greater the interest in earning CPA certification.
3. Professional recognition positively affects accounting graduates' interest in obtaining CPA certification; the greater the professional recognition received, the greater the interest in earning CPA certification.

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