



THE RELATIONSHIP OF CAREER MOTIVATION, PERCEIVED EDUCATIONAL COST BURDEN, AND STUDY DURATION WITH ACCOUNTING STUDENTS' INTEREST IN PARTICIPATING IN PPAk

Resti Nur Insani^{1*}, Yuli Novitasari², Miri Ardiansyah³

^{1,2}University Sains Indonesia, Bekasi, Indonesia

Email: restinurinsani@gmail.com¹, yuli.novitasari@lecturer.sains.ac.id²,
miri.ardiansyah@lecturer.sains.ac.id³

Abstract

This study was motivated by the low interest of accounting students in participating in the Accounting Professional Education Program (PPAk), despite the program's important role in developing professional accountants. This study aimed to analyze the influence of career motivation, perceived educational cost burden, and study duration on accounting students' interest in enrolling in the PPAk program. This study employed a quantitative approach. The population consisted of 40 students from the Accounting Study Program at Universitas Sains Indonesia, cohorts 2021-2022, and a saturated sampling technique was applied. Data were collected through Likert-scale questionnaires and analyzed using multiple linear regression with SPSS version 27. The results indicated that career motivation and study duration had a positive and significant effect on students' interest in enrolling in PPAk, while perceived educational cost burden had a negative and significant effect. Simultaneously, career motivation, perceived educational cost burden, and study duration significantly influenced accounting students' interest in participating in PPAk. These findings suggest that increasing students' career motivation, managing study duration effectively, and implementing more affordable educational cost policies may enhance students' interest in pursuing accounting professional education.

Keywords: career motivation, study duration, student interest, perceived educational cost burden, accounting professional education program (PPAk)

INTRODUCTION

Accounting Professional Education Program (PPAk) is an advanced educational program pursued after completing a Bachelor's degree in Accounting, which aims to develop graduates into professional accountants and grant the professional title "Accountant (Ak)." Based on the Regulation of the Minister of National Education Number 179/U/2001, accounting graduates are allowed to enroll in the Accounting Professional Education Program at higher education institutions authorized by the Directorate General of Higher Education. The professional title "Accountant (Ak)" is awarded to individuals who successfully complete the program (Suriyanti & Putri, 2022). According to the Indonesian Institute of Accountants (IAI), the demand for professional accountants in Indonesia continues to increase but is not yet matched by adequate supply, making PPAk an important pathway for developing professional competence and certification in accounting.

However, accounting students' interest in pursuing professional education through PPAk remains relatively low. A study conducted by Irwanti Asthiti et al. (2026) showed that although the number of undergraduate accounting graduates in Indonesia increased annually, the number of graduates continuing to the Accounting Professional Education Program tended to decline in recent years.

Table 1. Data on Undergraduate Accounting Graduates and PPAk Graduates in 2019-2024

Year	Number of Undergraduate Accounting Graduates	Number of PPAk Graduates	Percentage (%)
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2019	25.456	2.512	9.87
2020	26.123	2.189	8.38
2021	27.890	2.456	8.81
2022	28.745	2.301	8.00
2023	29.567	2.145	7.25
2024	30.500	1.980	6.49

Source: Irwanti Asthiti et al. (2026)

Based on the data, the number of undergraduate accounting graduates has continued to increase, while the number continuing to the Accounting Professional Education Program (PPAk) has declined, with the proportion dropping from 9.87% in 2019 to 6.49% in 2024. This indicates a relatively low and decreasing interest in PPAk participation. A similar condition is also found among accounting students at Universitas Sains Indonesia (USI), particularly the 2021-2022 cohorts, where some students consider a bachelor's degree sufficient for employment, while others still take into account factors such as educational cost, study duration, and career motivation before deciding to enroll in PPAk.

Interest can be defined as an internal drive that encourages individuals to engage in an activity without external coercion. Individuals who possess interest tend to carry out activities willingly and without feeling burdened. In the context of this study, interest in participating in PPAk reflects students' willingness to improve their competence and professional capability as accountants (Sari et al., 2023). In addition, interest refers to a consistent sense of attention and attraction toward a particular activity that arises from within an individual (Mukaromah et al., 2023).

The low interest of students in participating in PPAk is closely related to perceptions of the accounting profession, which is often viewed as monotonous due to most activities being conducted indoors. The profession is also perceived as requiring high accuracy and being mentally demanding, as accountants deal with complex numerical financial data where small errors can significantly affect reporting outcomes (Ningsih et al., 2023). In deciding to join PPAk, students are influenced by several factors, including career motivation. Career motivation reflects an individual's intrinsic drive to enhance skills and achieve career advancement (Hutomo et al., 2024), which encourages the development of competence and professionalism through further education (Mukaromah et al., 2023). Therefore, the higher the students' career motivation, the greater their tendency to pursue professional accounting education.

In addition to career motivation, perceptions regarding educational cost burden may also influence students' interest in participating in PPAk. Perceived educational cost burden refers to an individual's assessment of the financial sacrifices required throughout the educational process, from the beginning until the completion of the study period. Rivandi & Kemala (2021) stated that educational costs are viewed as an investment that should be considered based on the economic benefits expected in the future. Meanwhile, Sari et al. (2023) explained that high educational costs remain a major obstacle for individuals from low-income backgrounds to continue their studies.

Therefore, perceptions of educational cost burden may affect accounting students' interest in enrolling in the PPAk program.

Another factor that may influence students' interest is study duration. Made et al. (2023) explained that study duration refers to the period allocated for students to complete their education according to applicable regulations. Students generally perceive that completing an undergraduate degree within four years already requires a considerable amount of time. Therefore, the additional one to one-and-a-half years required to complete PPAk often becomes an important consideration before entering the workforce. Perceptions regarding study duration are subjective and depend on each student's perspective (Made et al., 2023). Thus, study duration may influence students' interest in pursuing professional accounting education.

This study refers to several previous studies. Sitha & Yogantara (2024) found that career motivation influenced accounting students' interest in participating in PPAk. Research conducted by Ni et al. (2024) showed that educational costs influenced students' interest in participating in PPAk. In addition, Fitri & Maryati (2022) found that study duration influenced accounting students' interest in participating in the Accounting Professional Education Program.

However, previous studies examining factors influencing students' interest in participating in PPAk still show inconsistent findings, particularly regarding educational costs and study duration. Some studies found significant effects, while others reported different results. Furthermore, studies examining accounting students' interest in participating in PPAk at private universities, especially at Universitas Sains Indonesia, remain limited. Therefore, this study was conducted to reexamine the influence of career motivation, perceived educational cost burden, and study duration on accounting students' interest in participating in PPAk at Universitas Sains Indonesia.

This study differs from previous studies because it simultaneously examines three variables, namely career motivation, perceived educational cost burden, and study duration, within a single research model. This study also focuses on accounting students at Universitas Sains Indonesia from the 2021-2022 cohorts who are at the final stage of their studies and beginning to consider whether to pursue professional education or directly enter the workforce. In addition, this study adopts the Theory of Planned Behavior to explain how students' interest in participating in PPAk is formed.

Based on the explanation above, this study aims to analyze the influence of career motivation, perceived educational cost burden, and study duration on accounting students' interest in participating in the Accounting Professional Education Program (PPAk) at Universitas Sains Indonesia. This study is expected to provide contributions for universities and PPAk providers in developing appropriate strategies to increase students' interest in professional accounting education through strengthening career motivation, implementing more affordable educational cost policies, and managing study duration more effectively.

LITERATURE REVIEW

Interest in Participating in the Accounting Professional Education Program (PPAk)

Interest in participating in PPAk refers to accounting students' internal drive to pursue professional accounting education in order to improve their competence and professionalism as accountants. Based on the Theory of Planned Behavior, interest reflects an individual's tendency to choose a particular action before the actual behavior is performed (Ida et al., 2024). Therefore, students' interest in participating in PPAk indicates their willingness to obtain professional qualifications that support career development in the accounting field.

Career Motivation

According to the Trait and Factor Theory proposed by Parsons (1909), career motivation is influenced by individuals' understanding of their abilities, interests, and suitable career opportunities. Marsintauli et al. (2022) explained that career motivation refers to an internal drive that encourages individuals to develop themselves in a particular profession. In the context of PPAk, students with strong career motivation tend to have greater interest in pursuing professional education to improve their competence and future career opportunities.

Perceived Educational Cost Burden

Perceived educational cost burden refers to students' assessment of the financial sacrifices required to pursue professional education. This concept is consistent with the Expectancy Theory proposed by Vroom (1964), which explains that individuals are motivated when the expected benefits are perceived to be proportional to the sacrifices made. Babulu et al. (2022) explained that students tend to consider educational costs, time, and effort in relation to the benefits they may obtain, such as career advancement and higher future income.

Study Duration

Study duration refers to students' perceptions regarding the length of time required to complete professional accounting education. This concept is supported by the Human Capital Theory proposed by Becker (1964), which views education as a long-term investment aimed at improving skills and productivity (Renata & Hardiningsih, 2025). In the context of PPAk, students are more likely to show interest when the study duration is perceived as reasonable and proportional to the expected benefits.

RELATIONSHIP AMONG VARIABLES AND HYPOTHESES

The Relationship between Career Motivation and Accounting Students' Interest in Participating in PPAk

Career motivation is considered one of the factors influencing accounting students' interest in participating in PPAk. Students with strong career motivation tend to improve their competence and professional qualifications to support their future careers. Suriastra & Putra (2022) stated that career motivation positively influences accounting students' interest in participating in PPAk. Therefore, the following hypothesis is proposed:

H₁: Career motivation positively influences accounting students' interest in participating in PPAk.

The Relationship between Perceived Educational Cost Burden and Accounting Students' Interest in Participating in PPAk

Perceived educational cost burden also influences students' interest in participating in PPAk. Students generally consider educational costs as an investment to obtain better career opportunities and future income. Geymina & Mimba (2023) explained that perceived educational costs positively influence students' interest in participating in PPAk when the expected benefits are considered proportional to the costs incurred. Therefore, the following hypothesis is proposed:

H₂: Perceived educational cost burden negatively influences accounting students' interest in participating in PPAk.

The Relationship between Study Duration and Accounting Students' Interest in Participating in PPAk

Study duration becomes one of the considerations for students before pursuing professional accounting education. Made et al. (2023) stated that study duration positively influences students' interest in participating in PPAk because students perceive the duration of the program as reasonable and proportional to the expected benefits. Therefore, the following hypothesis is proposed:

H₃: Study duration positively influences accounting students' interest in participating in PPAk.

The Relationship between Career Motivation, Perceived Educational Cost Burden, and Study Duration on Accounting Students' Interest in Participating in PPAk

Students' interest in participating in PPAk is influenced by several factors, including career motivation, perceived educational cost burden, and study duration. Inaya & Ratnawati (2022) stated that career motivation encourages students to pursue professional education as it is perceived to enhance career opportunities and professional development, while the relatively short study duration of around one to one-and-a-half years is still considered acceptable and may increase students' intention to participate. However, educational costs are not always a decisive factor, as some students prefer to enter the workforce directly due to financial constraints. In line with this, Harun & Utama (2023) found that career motivation and perceived educational cost burden positively affect students' interest in PPAk. Therefore, the following hypothesis is proposed:

H₄: Career motivation, perceived educational cost burden, and study duration positively influence accounting students' interest in participating in PPAk.

METHOD

This study used a quantitative approach to examine the effect of career motivation, perceived educational cost burden, and study duration on accounting students' interest in participating in the Accounting Professional Education Program (PPAk). The method was applied to test variable relationships through statistical analysis and obtain empirical evidence on factors influencing students' interest in professional accounting education (Hardiningsih et al., 2021). The study was conducted at Universitas Sains Indonesia (USI), Bekasi, involving accounting students from the 2021-2022 cohorts.

Population and Sample

The population of this study consisted of 40 undergraduate students from the Accounting Study Program at Universitas Sains Indonesia (USI), cohorts 2021-2022, who were considered to have an adequate understanding of career planning and professional accounting education, particularly PPAk.

This study applied a saturated sampling technique, in which all population members were used as respondents due to the small population size (Mas et al., 2023), resulting in a total sample of 40 respondents. This sample size is considered appropriate for quantitative research and multiple linear regression analysis (Sugiyono, 2019).

Data Collection Technique

Data were collected using a structured questionnaire developed based on the operational definitions and indicators of each research variable. Each item was measured using a five-point Likert scale to capture respondents' perceptions. The indicators were adapted from Surliastra & Putra (2022) and adjusted to the context of the Accounting Professional Education Program (PPAk). The dependent variable, students' interest in participating in PPAk, was measured through intention to pursue professional education, willingness to improve accounting knowledge, readiness to participate, and interest in becoming professional accountants. Career motivation was measured through professional recognition, competence improvement, career advancement, and professional development. Perceived educational cost burden covered registration fees, tuition fees, additional expenses, and cost considerations. Study duration was measured based on perceptions of program length, workload suitability, and confidence in completing the program within the expected time.

Data Analysis Technique

Data were analyzed using multiple linear regression with the assistance of SPSS version 27.

The analysis aimed to examine the effect of career motivation, perceived educational cost burden, and study duration on students' interest in participating in PPAk. The analysis procedures included validity and reliability tests, classical assumption tests (normality, multicollinearity, and heteroscedasticity), and multiple linear regression analysis. Hypothesis testing was conducted using the t-test to assess partial effects and the F-test to assess simultaneous effects. In addition, the coefficient of determination (R^2) was used to measure the explanatory power of the independent variables on the dependent variable.

RESULTS AND DISCUSSION

Respondent Characteristics

This study involved 40 students from the Accounting Study Program at Universitas Sains Indonesia (USI) from the 2021-2022 cohorts as respondents. The respondents were final-year students who were considered to have adequate understanding of the accounting academic environment and were beginning to consider their career plans, either continuing to the Accounting Professional Education Program (PPAk) or entering the workforce. The respondents were classified based on cohort and gender.

Table 2. Respondent Demographics

Characteristics	Category	Number of Respondents	Percentage (%)
Cohort	2021	8	20%
	2022	32	80%
Gender	Male	7	17.5%
	Female	33	82.5%
Total Respondents		40	100%

Source: processed data, 2025

Based on Table 2, the majority of respondents were students from the 2022 cohort, accounting for 80% of the total respondents, while students from the 2021 cohort represented 20%. In terms of gender, female respondents dominated the sample with a percentage of 82.5%, whereas male respondents accounted for 17.5%. These findings indicate that most respondents in this study were female accounting students from the 2022 cohort.

Instrument Quality Test

Validity Test

The validity test was conducted to assess whether the questionnaire items appropriately measure the research variables. An item is considered valid when it accurately reflects the intended variable. This study used the Corrected Item-Total Correlation, where items are deemed valid if the value is above 0,30 (Bangki et al., 2024). The results indicated that all items for career motivation (X1), perceived educational cost burden (X2), study duration (X3), and interest in participating in

PPAk (Y) exceeded this threshold. Thus, all questionnaire items were declared valid and suitable for use in this study.

Reliability Test

The reliability test was conducted to measure the consistency of the research instrument. Reliability was tested using Cronbach's Alpha, in which a variable is considered reliable if it has a Cronbach's Alpha value greater than 0,60 (Andarin et al., 2022).

Table 3. Reliability Test Result

Variable	Cronbach's Alpha	Number of Items	Description
Career Motivation (X1)	0.777	5	Reliable
Perceived Educational Cost Burden (X2)	0.863	5	Reliable
Study Duration (X3)	0.761	5	Reliable
Interest in Participating in PPAk (Y)	0.867	5	Reliable

Source: processed data, 2025

Based on Table 3, all research variables had Cronbach's Alpha values above 0.60. The variable of interest in participating in PPAk showed the highest reliability value at 0.867, followed by perceived educational cost burden at 0.863. These results indicate that all research instruments had good consistency and were considered reliable for data collection and further analysis.

Classical Assumption Test

Normality Test

The normality test was conducted to assess whether the residuals in the regression model were normally distributed, as non-normal data may reduce the accuracy of statistical results. According to Murapi et al. (2024) residuals are considered normally distributed when the significance value is greater than 0,05, while a value below 0,05 indicates non-normal distribution.

Table 4. Normality Test Results

Normality Test	Significance Value	Significance Level	Description
Asymp. Sig. (2-tailed)	0.200	0.05	Normally distributed data
Monte Carlo Sig.	0.709	0.05	Normally distributed data

Source: processed data, 2025

The normality test produced an Asymp. Sig. (2-tailed) value of 0.200 and a Monte Carlo Sig. value of 0.709. Both significance values were higher than 0.05. Therefore, the research data met the assumption of normality and were considered appropriate for further analysis, including regression analysis.

Multicollinearity Test

The multicollinearity test was conducted to determine whether strong correlations existed

among the independent variables in the regression model. According to Hafira et al. (2024), a regression model is considered free from multicollinearity if the Tolerance value is greater than 0.10 and the Variance Inflation Factor (VIF) value is less than 10.

Table 5. Multicollinearity Test Results

Variable	Tolerance	VIF
Career Motivation (X1)	0.880	1.137
Perceived Educational Cost Burden (X2)	0.903	1.107
Study Duration (X3)	0.932	1.073

Source: processed data, 2025

Based on the multicollinearity test results, the career motivation variable (X1) had a tolerance value of 0.880 and a VIF value of 1.137. The perceived educational cost burden variable (X2) showed a tolerance value of 0.903 and a VIF value of 1.107. Meanwhile, the study duration variable (X3) had a tolerance value of 0.932 and a VIF value of 1.073. All independent variables had tolerance values above 0.10 and VIF values below 10. Therefore, it can be concluded that the regression model did not exhibit multicollinearity, indicating that each independent variable could independently explain its effect on accounting students' interest in participating in PPAk.

Heteroscedasticity Test

The heteroscedasticity test was conducted to examine whether there is unequal variance of residuals in the regression model. In this study, the test was performed using a scatterplot. According to Yerianto & Mustaqim (2024) the regression model is considered free from heteroscedasticity if the residual points are randomly spread and do not form a specific pattern. The results of this test are presented in the following figure.

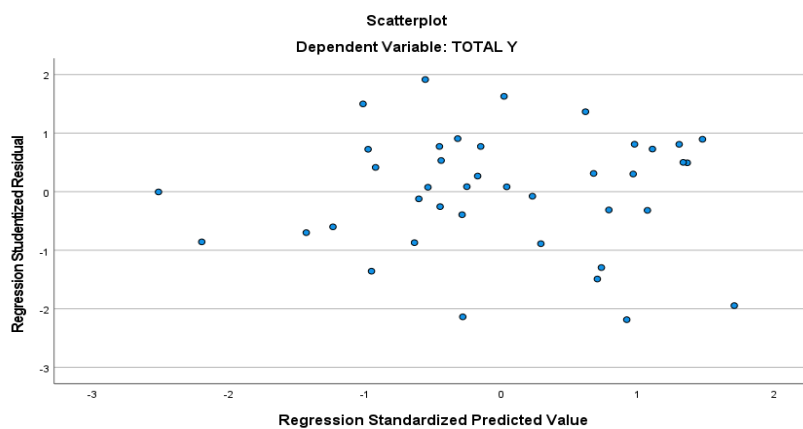


Figure 1. Heteroscedasticity Test Results

Source: Processed data, 2025

Based on the scatterplot results, the residual points were randomly distributed above and below zero and did not form a particular pattern, either widening or narrowing. These findings indicate that the regression model did not experience heteroscedasticity problems and was therefore suitable for

further analysis.

Multiple Linear Regression Analysis and t-Test (Partial Test)

This study employed multiple linear regression analysis to examine the influence of career motivation, perceived educational cost burden, and study duration on accounting students' interest in participating in the Accounting Professional Education Program (PPAk). In addition, the t-test was conducted to determine the partial effect of each independent variable on the dependent variable based on the regression coefficient and significance level (Asyifa & Pratiwi, 2022)

Table 6. Multiple Linear Regression Test Results

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	6.771	4.128		1.640	0.110		
	TOTAL X1	0.479	0.164	0.393	2.925	0.006	0.880	1.137
	TOTAL X2	-0.386	0.150	-0.341	-2.571	0.014	0.903	1.107
	TOTAL X3	0.454	0.158	0.376	2.879	0.007	0.932	1.073

a. Dependent Variable: TOTAL Y

Source: processed data, 2025

Based on the t-test results in Table 6, career motivation (X1) shows a positive and significant effect on students' interest in PPAk ($p = 0.006$; $\beta = 0.479$). Perceived educational cost burden (X2) has a negative and significant effect ($p = 0.014$; $\beta = -0.386$), while study duration (X3) also has a positive and significant effect ($p = 0.007$; $\beta = 0.454$). Thus, each independent variable partially has a significant influence on accounting students' interest in participating in the Accounting Professional Education Program (PPAk).

Simultaneous Model Feasibility Test (F-Test)

The F-test was conducted to determine whether career motivation (X1), perceived educational cost burden (X2), and study duration (X3) simultaneously influenced accounting students' interest in participating in PPAk.

Table 7. F-Test Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	447.537	3	149.179	9.004	0.000 ^b
	Residual	596.438	36	16.568		
	Total	1043975	39			

Source: processed data, 2025

Based on the F-test results presented in Table 7, the calculated F-value was 9.004 with a significance value of 0.000, which was lower than the significance threshold of 0.05. These findings indicate that career motivation, perceived educational cost burden, and study duration simultaneously

had a significant effect on accounting students' interest in participating in PPAk. Therefore, the regression model used in this study was considered statistically feasible and significant.

Coefficient of Determination Test (R²)

The coefficient of determination test was conducted to measure the extent to which the independent variables explained the dependent variable.

Table 8. Coefficient of Determination Test Results

Model Summary^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.655 ^a	0.429	0.381	4.070
a. Predictors: (Constant), TOTAL X3, TOTAL X2, TOTAL X1				
b. Dependent Variable: TOTAL Y				

Source: processed data, 2025

Based on the coefficient of determination results in Table 8, the R-value of 0.655 indicates a relatively strong relationship between career motivation, perceived educational cost burden, study duration, and students' interest in participating in PPAk. The R Square value of 0.429 shows that 42.9% of the variation in students' interest is explained by the three independent variables, while the remaining 57.1% is influenced by other factors outside the model. These results suggest that the three variables make a substantial contribution in explaining accounting students' interest in participating in the Accounting Professional Education Program (PPAk).

Career Motivation Positively Influences Accounting Students' Interest in Participating in PPAk

The results of the first hypothesis (H₁) test indicate that career motivation has a positive and significant effect on accounting students' interest in participating in the PPAk program, with a significance value of 0.006 (<0.05). This finding suggests that higher levels of career motivation lead to greater student interest in pursuing professional education. Within the Theory of Planned Behavior framework, career motivation represents the attitude toward behavior that strengthens individuals' behavioral intentions. This result is consistent with the study by Sitha et al. (2024) which found that career motivation enhances interest in professional accounting education, although it contradicts the findings of Meliana & Jaeni (2022), who reported no significant effect. In context, students perceive the PPAk program as an important pathway to improve competitiveness, as a bachelor's degree alone is considered insufficient in an increasingly competitive labor market.

Perceived Educational Cost Burden Positively Influences Accounting Students' Interest in Participating in PPAk

The second hypothesis (H₂) test shows that perceived educational cost burden has a negative and significant effect on students' interest in participating in the PPAk program, with a coefficient of -

0.386 and a significance value of 0.014 (<0.05), leading to the rejection of the positive hypothesis. This indicates that higher perceived costs reduce students' interest in pursuing professional education. In the Theory of Planned Behavior, this variable is categorized as perceived behavioral control, reflecting students' perceived financial capability. This finding supports the study by Suriyanti & Putri (2022), which reported a significant effect of educational cost on students' intentions, but it contrasts with Listiawati et al. (2023), who found no significant influence. Empirically, students' limited financial capacity and lack of stable income make educational costs a major barrier to enrolling in the PPAk program.

Study Duration Positively Influences Accounting Students' Interest in Participating in PPAk

The results of the third hypothesis (H_3) test reveal that study duration has a positive and significant effect on students' interest in participating in PPAk, with a significance value of 0.007 (<0.05). This indicates that the more positively students perceive the duration of study, the higher their interest in joining the program. In the Theory of Planned Behavior framework, study duration is also part of perceived behavioral control, related to time availability and readiness for further study. This finding supports the research by Made et al. (2023), which found that study duration significantly affects students' interest due to its relation to career readiness, although it differs from Sado et al. (2023), who reported no significant effect. In this study context, students of Universitas Sains Indonesia (2021-2022 cohort) perceive the PPAk duration (approximately 1-1,5 years) as realistic and not a barrier to entering the workforce.

Career Motivation, Perceived Educational Cost Burden, and Study Duration Positively Influence Accounting Students' Interest in Participating in PPAk

The fourth hypothesis (H_4) test indicates that career motivation, perceived educational cost burden, and study duration simultaneously have a significant effect on students' interest in participating in PPAk, with a significance value of 0.000 (<0.05). This finding demonstrates that students' intentions are formed through a combination of attitude toward behavior and perceived behavioral control within the Theory of Planned Behavior framework. This result is also supported by Made et al. (2023), who found that these three variables jointly influence students' interest. Overall, students make rational decisions by considering career aspirations, financial constraints, and time availability. These variables collectively explain 42.9% of the variation in students' interest, while the remaining percentage is influenced by other external factors such as social environment, program information, and job opportunities. Therefore, increasing students' interest requires an integrated approach that addresses career prospects, financial accessibility, and study duration efficiency.

CONCLUSION

The findings of this study indicate that career motivation has a positive and significant effect on accounting students' interest in participating in the PPAk program, suggesting that students are mainly driven by the intention to enhance their career development, while perceived educational cost burden has a negative and significant effect, indicating that higher perceived costs act as a financial barrier that reduces students' intention to enroll. In addition, study duration has a positive and significant influence, showing that students consider the program duration realistic and proportional to its expected professional benefits. Simultaneously, these three variables significantly affect students' interest in PPAk, implying that their decisions are formed through the interaction of motivational, attitudinal, and perceived behavioral control factors in line with the Theory of Planned Behavior. This study provides empirical evidence that interest in professional accounting education is multidimensional, involving both psychological and economic considerations; however, the model explains only part of the variation in students' interest, indicating the influence of other factors, so future research is recommended to include variables such as social influence, program quality, family support, and career opportunity perceptions, as well as to use broader samples and mixed-method approaches for deeper insights.

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