

**FACTORS AFFECTING INDONESIAN ACCOUNTING STUDENT'S CHOOSING CAREER  
TO TAKE PROFESSIONAL CERTIFICATION IN MANAGEMENT  
AND SCIENCE UNIVERSITY MALAYSIA**



**SKRIPSI**

Disusun untuk Memenuhi Syarat Menyelesaikan Pendidikan Sarjana  
Terapan (D-IV) Akuntansi Sektor Publik pada Jurusan Akuntansi  
Politeknik Negeri Sriwijaya

**Oleh :**

**INDAH SAVIRA**

**061940512759**

**POLITEKNIK NEGERI SRIWIJAYA  
PALEMBANG  
2024**

**FACTORS AFFECTING INDONESIAN ACCOUNTING STUDENT'S CHOOSING CAREER  
TO TAKE PROFESSIONAL CERTIFICATION IN MANAGEMENT  
AND SCIENCE UNIVERSITY MALAYSIA**



**SKRIPSI**

Disusun untuk Memenuhi Syarat Menyelesaikan Pendidikan Sarjana  
Terapan (D-IV) Akuntansi Sektor Publik pada Jurusan Akuntansi  
Politeknik Negeri Sriwijaya

**Oleh :**

**INDAH SAVIRA**

**061940512759**

**POLITEKNIK NEGERI SRIWIJAYA  
PALEMBANG  
2024**

KEMENTERIAN PENDIDIKAN, KEBUDAYAAN, RISET DAN TEKNOLOGI



POLITEKNIK NEGERI SRIWIJAYA

JURUSAN AKUNTANSI

Jalan Sriwijaya Negara, Palembang 30139

Telp. 0711-353414 Fax. 0711-355918

Website : [www.polsri.ac.id](http://www.polsri.ac.id) E-mail: [akuntansi@polsri.ac.id](mailto:akuntansi@polsri.ac.id)

**LEMBAR PENGESAHAN SKRIPSI**

Nama	: Indah Savira
NIM	: 061940512759
Jurusan	: Akuntansi
Program Studi	: D-IV Akuntansi Sektor Publik
Mata Kuliah	: Analisis Laporan Keuangan
Judul Skripsi	: Factors Affecting Indonesian Accounting Student's Choosing Career To Take Professional Certification In Management And Science University Malaysia

Telah Diujikan Pada Ujian Skripsi/*Colloquium* Tanggal 28 Agustus 2023

Dihadapan Tim Penguji Jurusan Akuntansi

Politeknik Negeri Sriwijaya dan Management & Science University

Palembang, 23 Februari 2024

Pembimbing I,

Anis Suhaila Anas

Employee No: S012022060001  
Department of Accounting & Finance  
Management & Science University (MSU)

Pembimbing II,

M. Husni Mubarok., S.E., M.Si., Ak., CA

NIP 197903162005011002  
Politeknik Negeri Sriwijaya

Mengetahui,  
Ketua Jurusan Akuntansi,

Dr. Evada Dewata, S.E., M.Si., Ak., CA.  
NIP 197806222003122001

## **MOTTO**

Keep dreaming until you stop breathing  
And let them see what you have been done

-sizzler2024-

KEMENTERIAN PENDIDIKAN, KEBUDAYAAN, RISET DAN TEKNOLOGI  
POLITEKNIK NEGERI SRIWIJAYA



JURUSAN AKUNTANSI  
Jalan Sriwijaya Negara, Palembang 30139  
Telp. 0711-353414 Fax. 0711-355918  
Website : [www.polsri.ac.id](http://www.polsri.ac.id) E-mail: [akuntansi@polsri.ac.id](mailto:akuntansi@polsri.ac.id)



**SURAT PERNYATAAN BEBAS PLAGIARISME**

Yang bertanda tangan di bawah ini :

Nama : Indah Savira  
NIM : 061940512759  
Jurusan/Program Studi : Akuntansi/D-IV Akuntansi Sektor Publik  
Judul Skripsi : Factors Affecting Indonesian Accounting Student's Choosing Career To Take Professional Certification In Management And Science University Malaysia

Dengan ini menyatakan :

1. Skripsi yang saya buat dengan judul sebagaimana tersebut di atas beserta isinya merupakan hasil penulisan saya sendiri.
2. Skripsi tersebut bukan plagiat atau menyalin skripsi milik orang lain.
3. Apabila skripsi ini di kemudian hari dinyatakan plagiat atau menyalin skripsi milik orang lain, maka saya bersedia menanggung konsekuensinya.

Demikian surat pernyataan ini saya buat dengan sebenarnya dalam keadaan sadar, untuk diketahui dan digunakan sebagaimana mestinya.

Palembang, 23 Februari 2024

Yang Membuat Pernyataan,



NIM 061940512759

KEMENTERIAN PENDIDIKAN, KEBUDAYAAN, RISET DAN TEKNOLOGI

POLITEKNIK NEGERI SRIWIJAYA



JURUSAN AKUNTANSI

Jalan Srijaya Negara, Palembang 30139

Telp. 0711-353414 Fax. 0711-355918

Website : [www.polsri.ac.id](http://www.polsri.ac.id) E-mail: [akuntansi@polsri.ac.id](mailto:akuntansi@polsri.ac.id)

LEMBAR PELAKSANAAN REVISI SKRIPSI

Mahasiswa berikut,

Nama : Indah Savira

NIM : 061940512759

Jurusan/Program Studi : Akuntansi/D-IV Akuntansi Sektor Publik

Judul Skripsi : Factors Affecting Indonesian Accounting Student's Choosing Career To Take Professional Certification In Management And Science University Malaysia

Telah melaksanakan revisi terhadap Skripsi yang diujikan pada hari Senin tanggal 28 bulan Agustus tahun 2023. Pelaksanaan revisi terhadap Skripsi tersebut telah disetujui oleh Dosen Penguji yang memberikan revisi:

No.	Komentar	Nama Dosen Penguji	Universitas	Tanggal	Tanda Tangan
1.	-	Dr. Ahmad Haruna Abubakar Employee No. S012023070007	Management & Science University	23-2-2024	
2.	-	Dr. Kartika Rachma Sari, S.E., M.Si., Ak., CA. NIP 197104121998022001	Politeknik Negeri Sriwijaya	3-9-2024	



## **ACTNOWLEDGE**

All praise and thanks be to Allah subhanahu wa ta'ala for His abundance of love and affection. All forms of praise and thanks for the knowledge that has been given and hopefully it will become useful knowledge and become a step to achieve His pleasure. The author realizes that it is thanks to Allah that he can complete his thesis research with the title “Factor Affecting Accounting Student in Choosing a Career to Take Professional Certification in Management and Science University, Malaysia”. This thesis research proposal is structured to fulfill one of the graduation requirements in obtaining a Bachelor of Accounting degree.

The author would like to thank all parties involved as well as all forms of support and prayers, especially to all family and friends. Thanks to Miss Anis Suhaila as supervisor and DR. Ana Fatimah as a teaching lecturer who is willing to help and guide the writer well so that this thesis research can be carried out smoothly. May Allah subhanahu wa ta'ala provide protection and repay all the good that has been given.

I realize that as a writer who is still in the learning stage, there will always be mistakes and deficiencies in the learning process. Therefore, the authors expect helpful criticism and suggestions so that this thesis research proposal can provide benefits.

Indah Savira  
Bachelor in Accounting  
Faculty of Business Management and Professional Studies  
Management and Science University

### **DECLARATION**

With this, I declare that the work has been carried out by the regulations of Management and Science University. This results is original from my own work and that no part of the work on this thesis has been submitted in support of the application for any other degree or diploma from this university or any other university or institution of learning.

I hereby declare that have been supplied with the Academic Rules and Regulations for Under Graduate, Management and Science University, regulating the conduct of my study and research.

Name of students : Indah Savira  
Student Number : 012022091059  
Programme : Bachelor in Accounting  
Faculty : Faculty of Business Management and Professional  
Studies Research Title : Factors Affecting Indonesian Accounting Student's Choosing Career To Take Professional Certification In Management And Science University Malaysia

Signature of Student : .....  
Date : 21 August 2023

## **DEDICATION**

This research study I dedicated for my whole family, friends, and people all around me who always been supporting me finish all my research and who showed me unconditional love and taught me the values of hard work and integrity.

**FACTORS AFFECTING INDONESIAN ACCOUNTING STUDENT'S CHOOSING CAREER TO  
TAKE PROFESSIONAL CERTIFICATION IN MANAGEMENT AND SCIENCE UNIVERSITY  
MALAYSIA**

**Indah Savira<sup>1</sup>, Anis Suhaila<sup>1</sup>, M Husni Mubarok<sup>2</sup>**

*<sup>1</sup>Faculty of Business Management & Professional Studies Management and Science  
University, Malaysia*

*<sup>2</sup> Accounting Department, Sriwijaya State Polytechnic, Indonesia  
[indahsavira22@gmail.com](mailto:indahsavira22@gmail.com)*

**ABSTRACT**

This study aims to obtain empirical evidence of the factors that influence the interest of accounting students to take a professional certification. The independent variables in this study are capability and career opportunities the dependent variable used is the interest of accounting students to take a professional certification. This study uses primary data collected through a google form. The population of this research is active accounting undergraduate students in Management & Science University (MSU). This research uses quantitative research using primary data sources obtained through answers to questionnaires obtained from respondents.

**Keywords:** career development, certification public accountant, accountant behavior

## TABLE OF CONTENT

<b>HALAMAN SAMPUL MUKA .....</b>	<b>i</b>
<b>HALAMAN SAMPUL DALAM .....</b>	<b>ii</b>
<b>SURAT PERNYATAAN BEBAS PLAGIARISME .....</b>	<b>iii</b>
<b>DECLARATION.....</b>	<b>iv</b>
<b>LEMBAR PENGESAHAN SKRIPSI .....</b>	<b>v</b>
<b>MOTTO.....</b>	<b>vi</b>
<b>LEMBAR PELAKSANAAN REVISI SKRIPSI.....</b>	<b>vii</b>
<b>ACTKOWLEDGEMENT .....</b>	<b>viii</b>
<b>DEDICATION.....</b>	<b>ix</b>
<b>ABSTRACT .....</b>	<b>x</b>
<b>TABLE OF CONTENTS .....</b>	<b>xi</b>
<b>LIST OF TABLES.....</b>	<b>xii</b>
<b>LIST OF FIGURES .....</b>	<b>xiii</b>
<b>CHAPTER I : INTRODUCTION .....</b>	<b>1</b>
1.1 INTRODUCTION.....	1
1.2 BACKGROUND OF RESEARCH.....	1
1.3 PROBLEM STATEMENT .....	2
1.4 GAPS .....	4
1.5 RESEARCH OBJECTIVE .....	4
1.6 RESEARCH QUESTION.....	5
1.7 SIGNIFICANCE OF STUDY .....	5
1.8 DEFINITION OF KEY TERMS .....	5
1.8.1 CAREER DEVELOPMENT .....	5
1.8.2 CERTIFCATE PROFESSIONAL ACCOUNTANT .....	7
1.8.3 ACCOUNTANT BEHAVIOR.....	8
1.9 CONCLUSION .....	9
<b>CHAPTER II : LITERATURE REVIEW .....</b>	<b>10</b>
2.1 INTRODUCTION.....	10
2.2 UNDERPINNING THEORY.....	10
2.3 DEPENDENT VARIABLE .....	11

2.4 INDEPENDENT VARIABLE .....	13
2.4.1 CAPABILITY .....	13
2.4.2 CAREER OPPORTUNITY .....	14
2.5 RESEARCH FRAMEWORK AND HYPOTHESIS DEVELOPMENT ....	16
2.5.1 FRAMEWORK.....	16
2.5.2 HYPOTHESIS .....	17
2.6 CONCLUSION .....	17
<b>CHAPTER III : RESEARCH METHODOLOGY.....</b>	<b>18</b>
3.1 RESEARCH METHODOLOGY .....	18
3.2 RESEARCH PARADIGM .....	18
3.3 QUANTITATIVE VS QUALITATIVE RESEARCH .....	18
3.4 RESEARCH DESIGN .....	18
3.5 RESEARCH PROCESS .....	19
3.6 SAMPLING PROCEDURE .....	20
3.6.1 POPULATION .....	20
3.6.2 UNIT OF ANALYSIS .....	20
3.6.3 METHOD OF SAMPLING .....	20
3.6.4 JUSTIFICATION OF NON PROBABILITY .....	21
3.6.5 SAMPLE SIZE .....	21
3.7 RESEARCH INSTRUMENT DEVELOPMENT.....	21
3.7.1 QUESTIONNAIRE DESIGN .....	21
3.7.2 INSTRUMENT DEVELOPMENT .....	22
3.7.3 MEASURMENT ITEMS .....	22
3.7.4 VALIDITY AND REABILITY .....	22
3.7.5 PILOT TESTING .....	23
3.8 DATA COLLECTION METHOD.....	23
3.9 DATA ANALYSIS TECHNIQUES.....	24
3.9.1 DESCRIPTIVE ANALYSIS.....	25
3.9.2 CORRELATION ANALYSIS.....	25
3.10 CONCLUSION .....	26
<b>CHAPTER IV : DATA ANALYSIS .....</b>	<b>27</b>
4.1 DEMOGRAPHIC DATA .....	27

4.2 DESCRIPTIVE DATA .....	28
4.3 RELIABILITY TEST .....	29
4.4 CORRELATION ANALYSIS .....	29
4.5 REGRESSION ANALYSIS .....	31
4.6 CONCLUSION OF FINDING .....	31
<b>CHAPTER V : CONCLUSION AND RECOMMENDATIONS .....</b>	<b>32</b>
5.1 JUSTIFICATION OF RESEARCH FINDING .....	32
5.2 RECOMMENDATIONS.....	32
5.3 LIMITATION OF STUDY .....	32
5.4 CONCLUSION.....	32
<b>REFERENCES .....</b>	<b>34</b>
<b>APPENDIX .....</b>	<b>36</b>

## **LIST OF TABLES**

Table 3.1 DEMOGRAPHIC .....	24
Table 3.2 QUESTIONNAIRE .....	24
Table 4.1 DEMOGRAPHIC ANALYSIS .....	27
Table 4.2 DESCRIPTIVE ANALYSIS .....	28
Table 4.3 RELIABILITY ANALYSIS .....	29
Table 4.4 CORRELATION ANALYSIS .....	30
Table 4.5 REGRESSION ANALYSIS .....	31

## **TABLE OF FIGURES**

Figure 2.1 RESEARCH FRAMEWORK .....	17
-------------------------------------	----