

CHAPTER V

CONCLUSION AND IMPLICATIONS

5.1 Conclusion

Based on the result of this study imply that this research supports the hypothesis related to planned behavior theory and supports some of the hypothesis related to social cognitive theory. It indicates that students' intention to take the CPA certification exam has more support from the theory of planned behavior namely attitude, subjective norm, and perceptual behavioral control. This can happen because the attitudes and norms and control behavior that a person has can be used as a basic picture in making decisions for someone.

5.1.1 Attitude

From the test result found that the attitude significantly affected students' intentions to take CPA certification. From that result, we conclude the higher a person's attitude towards CPA, the greater his intention to take the CPA certification exam.

5.1.2 Subjective Norm

The test result show that subjective norm significantly affects the student's intention to take CPA certification. It shows that the higher the trust in suggestions from family, friends, and lecturers, the greater the intention to take the CPA certification exam

5.1.3 Perceptual Behavioral Control

Then, for perceptual behavioral control have negative result which indicates that perceptual behavioral control does not affect students' intentions to

take CPA certification. From that result, writer can explain that trust in the resources and opportunities needed have not really affected the intention to take the CPA certification exam.

5.1.4 Outcome Expectation

From the test results, it was found that the outcome of expectations did not affect students' intentions to take CPA certification. It shows that the level of consequences received after carrying out an action has not affected the desire to take the CPA exam.

5.1.5 Self Efficacy

Self-efficacy does not affect students' intentions to take CPA certification. The result can be caused by the lack of confidence that students have in achieving results in various forms and the level of difficulty that does not affect their intention to take CPA certification.

5.1.6 Outcome expectation to Attitude

The test result found that the outcome expectation significantly affected students' attitudes toward taking the CPA certification. It means the higher the consequences that can be accepted, the greater one's attitude towards CPA certification the student will get.

5.1.7 Self efficacy to Perceptual Behavioral Control

From the test results, it was found that self-efficacy significantly affected the perceptual behavioral control of students of taking CPA certification. This shows that the higher the self-confidence possessed by a person, the greater the

confidence regarding the resources and opportunities needed to take part in the CPA certification.

5.2 Research Limitation

In conducting this research there are several limitations that are owned by researchers, namely:

1. This study uses a questionnaire in collecting data, so researchers cannot control the answers of respondents who do not show the real situation.
2. The object of this research is limited to accounting students at Andalas University generation of 2019, 2020, 2021, 2022.

5.3 Suggestion

Based on the limitations in this study, the suggestions that can be given for future research are as follows:

1. In this study, respondents were limited to accounting students at Andalas University generation of 2019, 2020, 2021, 2022. So it is recommended that further research be able to use a different population and be able to use a wider research sample.
2. In this study, the object used was only focused on students, so it is recommended that the object of further research use objects from non-students, such as employees or lecturers who graduated from accounting because the CPA certification exam is not only attended by students who will become fresh graduate undergraduate students.
3. In future research, it is better to be able to add variables other than the Theory of Planned Behavior and Social Cognitive Theory. Because

there are still many factors that influence the intention of accounting students to take the CPA certification exam.

4. In future research, it is better to input the question about the CPA itself into the questionnaire, for example “Do you know about CPA?”, “Do you want to take CPA?” to improve the quality of the result

5.4 Implication

The era of many certification of accountant such as CPA has provide many new things that will later affect the accounting profession and also accounting students who are currently studying, so that the results of this research are expected to provide implication for universities and colleges to be able to develop curriculum that support college student in develop the mentality to be ready to take the CPA certification exam.

