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**“ACCOUNTING STUDENTS’ PERCEPTION TOWARD PUBLIC
ACCOUNTING PROFESSION AND ITS EFFECT ON THEIR
INTEREST IN ACCOUNTING PROFESSION EDUCATION (CASE
STUDY AT 5 UNIVERSITIES IN INDONESIA)”**

THESIS



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CHAPTER I

INTRODUCTION

1.1 Background of the research

The development of education provides a wide selection of discipline for students. Among the discipline there is an accounting major that offers a promising career option for its graduates such as Public Accountants, Government Accountants, Accounting Educators, and Internal Accountants.

Public accounting profession was established in the late nineteenth century and by the early part of the twentieth century many states had created licensing requirements for public accountant, thereby establishing the career field known today as Certified Public Accounting. Today, CPAs must pass a CPA exam and meet state licensing requirement before operating a CPA firm. Generally CPA services usually include at least two of the following categories (1) Accounting services, (2) Auditing services, (3) Income tax planning and reporting, (4) Management advising and consulting (Michelle McGill: 2010).

Despite the current recession, demand for public accounting profession remains strong. Although a number of industries are cutting back, the accounting industry projects jobs to maintain at their current rate or possibly increase (Feldman A.E: 2009). In fact, the 2008 Trends in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits from the American Institute of Certified Public Accountants (AICPA), 91% percent of accounting firms expect hiring to remain steady or increase. The role of public accounting profession continues to expand along with employment opportunities. Today public accounting profession and their clients are facing increasing regulatory complexity, the need for specialization, the globalization of businesses and shifting demographics. According

to AccountingWeb.com, "Given the heightened regulatory environment in which we operate mastery over the hard skills of being a Certified Public Accountant is more important than ever before."

U.S. Bureau of Labor Statistics released a list of 30 jobs with the largest growth, from 2008 to 2018. Public accounting and audit profession was ranked the eighth largest number of job growth projections. According to the Bureau, the public accounting profession is projected to grow by 21.7 percent with an additional amount of 279,000 jobs. This means that the number of public accounting profession and auditors in the year 2008 is 1.291 million and will approximately be 1.57 million in 2018. In Indonesia, the public accounting profession is still considered very rare, but the needs of this profession for financial institutions and auditing firms are very high. Due to the scarcity of the profession, the opportunities to become public accounting are huge (Adityasih, Tya: 2008). Based on data from Indonesian Institute of Certified Public Accountants, there are 866 certified public accounting firms, which are spread across 517 offices, including branch offices.

According to Sukrisno Agoes, the amount of public accounting profession in Indonesia is still very low, and not comparable with the number of financial statements that must be audited. Since the passing of the Law Legal Education (UU BHP), a public accounting profession must audit the financial statements of all public universities (PTN) and private universities (PTS). There are at least 87 public universities and 2,700 private universities whose financial statements must be audited.

The legal basis of accounting profession education in Indonesia is Law No. 34 Year of 1954. Accountant title is only given to those accountants who have an accounting diploma certification in accordance with constitution. Followed by a new

regulation in 2001 through the Minister of National Education Republic of Indonesia Number 179/U/2001 about implementation of professional accounting education is made. Students will get accountant title after attending a professional accounting education organized by the Indonesian Institute of Accountants. Then, in 2002, the cooperation agreement between the General Director of Higher Education and Chairman of the Indonesian Institute of Accountants number 565/D/T2002 and 2460/MOU/III/02 of management and organization of accounting profession education systems that explain about the rights and responsibilities of each party in efforts to improve the quality of accounting profession education.

The accounting profession education is expected to answer the needs of the importance of professionals and competent human resources in the field of accounting. Sukrisno Agoes believed that young people and fresh graduates are not interested to become public accountant, which can be seen from 430 public accountant firms in which the majority of its personnel are predominantly elderly. Based on this fact, author wanted to do a research regarding accounting students' perception on public accounting profession towards the interest of accounting student to take accounting profession education. Furthermore, the author is interested to do a research with the title of **"Accounting Students' Perception Toward Public Accounting Profession and its effect on their interest in Accounting Profession Education (Case Study at 5 Universities in Indonesia)."**

1.2 Problem definition

Based on the background above, the problem definition of this research can be defined as follows:

1. How are the accounting students' perceptions on public accounting

profession?

2. Are the accountings students' perception on public accounting profession has a significant effect on their interest in accounting profession education?
3. Are the accounting students' perceptions toward public accounting profession affect the amount of accounting students who take accounting profession education?

1.3 Research Objectives

The objectives of this research are as follow:

1. To determine accounting students' perceptions toward public accounting profession.
2. To figure out whether accountings students' perceptions toward public accounting profession has a significant effect on the interest of student to take accounting profession education.
3. To know factors that influence the amount of accounting students who follow professional accounting education.

1.4 Research Benefits

The benefits that need to be achieved in this research are:

1. For authors, to increase knowledge, understanding, and insight related to the topic being investigated.
2. For accounting profession education, Indonesian Institute of Accountants (IAI) and especially to the Indonesian Public Accounting Association (IAPI), this research is expected to provide constructive input in the development of public accounting profession.

1.5 Scope of the research

The scopes of this research are:

1. Respondents were taken from the accounting student of 5 universities in Indonesia, which represent the population of accounting students in Indonesia.
2. The criteria of respondent are the students who have taken Auditing subject, because they have been given an explanation of the types of accounting profession in this subject
3. The data for this research comes from the primary data, which obtained from answers of each respondent
4. This research scope only to figure out accounting students perception on public accounting profession which affect the interest of accounting student to take professional accounting education, and analyze factors that influence the amount of accounting students who take accounting profession education program.

1.6 Thesis Structure

The structure of this thesis is divided into five sections (chapters), which each chapter is divided into sub-chapters. The outline of each chapter will be described as follows:

Chapter I is an introduction that contain the background of research problems, formulation of problems, objectives and benefits of research, the scope of research, and writing systematic.

Chapter II is a theoretical framework, previous research and hypothesis development. Theoretical framework consists of a theoretical explanation of understanding about

perceptions, students, professional accountants, Certified Public Accountants, and professional accounting education.

Chapter III is a research methodology, which consists of the research design, population, sample and sampling methods, methods of data collection, identification and measurement of variables, and methods of data analysis.

Chapter IV is the result explanation and research analysis, consist of the research result based on the questionnaire developed by the respondent after proceed using established method of data analysis.

Chapter V is the last chapter of the research, which consists of conclusions, research limitations and implications for subsequent research.

CHAPTER II

THEORITICAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT

2.1 Perception

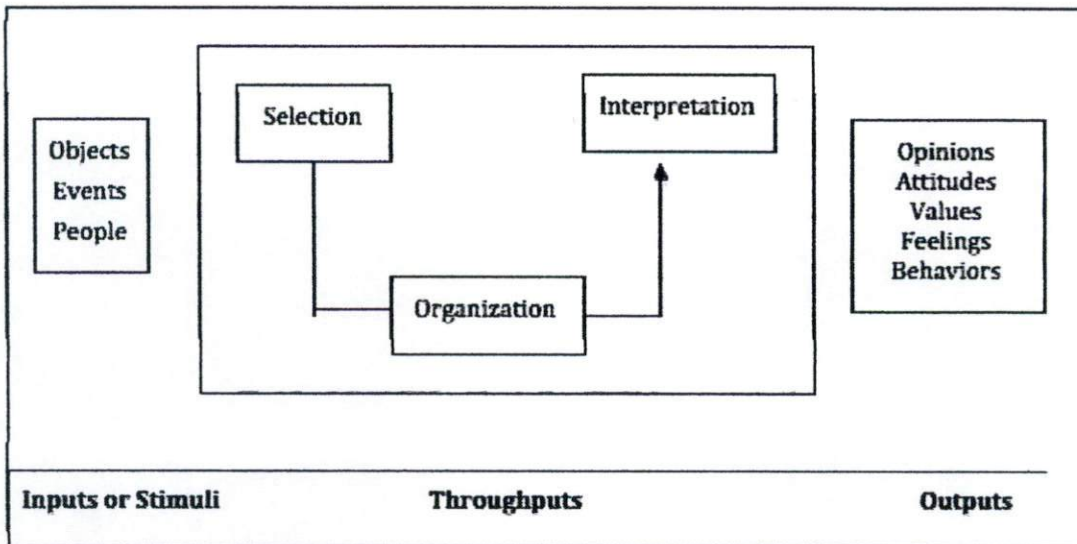
2.1.1 Nature of Perception

Perception is the dynamic psychological process responsible for attending to, organizing and interpreting sensory data (Huczynsky, Andrej: 2001). Process the way in which we interpret messages from our sense to provide some order and meaning to our environment (Bowditch, James L: 2005). Perception is a function of the information processed through any or all of the five senses of sight, touch, taste, hearing, and smell, and perception may be defined as the process through which people select, organize, and interpret information from their environment. (Sekaran, Uma: 2004). Perception is very complex cognitive process that yields a unique picture of the world, a picture that may be quite different from reality (Luthans, Fred: 1998).

2.1.2 Process of Perception

Uma Sekaran (2004) defines the process of perception in to three main categories, which called Input-throughput-output model. The stimuli in the environment such as objects, events, or people can be considered as the inputs. The actual transformation of these inputs through the perceptual mechanism of selection, organization and interpretation are the throughputs, and the resultant opinions, feelings, values, attitudes and behavior can be deemed to be the outputs. This is depicted in following figure.

Figure 2.1 Process of Perception



Source: Uma Sekaran (2004)

1. Perceptual Inputs

Perceptual inputs encompass all the stimuli in the environment, including the people in the setting, the events that occur there, the objects in the systems, available information, the discussions among members, and such.

2. Perceptual Throughputs

Perceptual throughputs or the stage of transformation of perceptual inputs to outputs involve the three processes of selection, organization and interpretation of the stimuli in the environment. Though everyone follows these same three steps, not everyone processes information the same way. Our own selective perceptions, biases, and personality predisposition influence how we select, organize and interpret the information.

3. Perceptual Outputs

Perceptual outputs denote the transformation of the perceptual inputs via the throughputs processes. These include the perceiver's resultant attitudes, opinions,

feeling, values, and behaviors, which have been influenced by the perceived characteristics of the stimuli, the situation, and the perceiver he of herself.

2.1.3 Factors that Influence Perception

Various stimuli are presented to us also influences our perception of what we see and what we hear. There are several factors that influence the perceptions that categorize as external factors (Bowditch, James L: 2005):

1. Intensity

Intensity or relative strength of an object, noise, or occurrence can significantly influence our perception on it. In our brief allusion noted that a radio transmission is more likely to be heard only if it's louder than the back sound noise.

2. Contrast

Contras refers to the extent something stands out in relation to its particularly bright light is less likely to be noticed in a theater district because other bright lights surrcund it.

3. Size

Size also influences our visual perception. Quite simply, large objects are more noticeable more than small one. Since they stand out more fully in relation to their background, larger objects have a greater probability of being selected into our perception.

Perception is a dynamic process because it involves ordering and attaching meaning to raw sensory data. Attention of people also influenced by the context factors that called internal factors of perception (Huczynky, Andrej: 2001):

1. Learning

Our past experience leads to the development of perceptual expectations or perceptual sets, which give us predispositions to perceive and to pay attention to some stimuli and to ignore other information.

2. Personality

Our personality traits predispose us to perceive the world in particular ways, to pay attention to some issues and events and human characteristics and not others.

3. Motivation

People more likely to perceive something important for them, and do respond to stimuli to take any further action.

2.2 Public Accounting Profession

2.2.1 Types of Public Accounting Profession

Arens (2006) classifies the accounting profession as an auditor in four areas, which are Certified Public Accounting firm, Government Accountability Office Auditors, Internal revenue Agents and Internal auditors as follows:

1. Certified Public Accounting firms

Certified Public Accounting firms are responsible for auditing the published historical financial statements of all publicly traded companies, most other reasonably large companies, and many smaller companies and noncommercial organizations. The title certified public accounting firm reflect the fact that

auditor who express audit opinions on financial statement must be licensed as CPAs. CPA firm are often called external auditor or independent auditor to distinguish them from internal auditor.

2. Government Accountability Office Auditors

Government Accountability Office Auditors primary responsibility is to perform the audit function for congress, and it has many of the same audit responsibilities as CPA firms. The government accountability office auditors audit much of the financial information prepared by various government agencies before it is submitted to congress. Experience as a government accountability office auditors fulfills the experience requirement for becoming CPA, if an individual passes CPA examination and fulfills the experience by becoming a government accountability office auditors, he or she may then obtain CPA certificate.

3. Internal Revenue Agent

A major responsibility of Internal Revenue Agents is to audit the taxpayers returns to determine whether they have complied with the tax laws. This audit is solely compliance audit. The auditors who perform this examination are called internal revenue agents.

4. Internal Auditor

Internal Auditors are employed by individual companies to audit firm management, internal auditor's responsibilities vary considerably, depending on the employer. Some internal audit staff consists of only one or two employees doing routine compliance auditing. Other internal audit staff may have more than 100 employees who have diverse responsibilities, including many outside accounting area. Many internal auditors are involved in

professional auditing or have expertise in evaluating computer system.

2.2.2 Definition of Public Accounting Profession

According to the Indonesian Institute of Accountant (SPAP 2002: 2) the meaning of public accountants is the professional public accountants who have high integrity, objectivity, and independency. The Decree Minister of Finance No. 423/KMK 06/2002 defines public accountant as follows:

"Public accountant is an accountant who has obtained a permit issued to provide services as regulated in Decree of the Minister of Finance."

Arens (2003: 17) provides a definition of public accounting as a "CPA (Certified Public Accountant): A person who has met state regulatory requirements including passing the Uniform CPA exam and has thus been certified. CPAs May have as his or her primary responsibility the performance of the audit function on published historical financial statements of commercial and non-commercial financial entities."

2.2.3 Public Accounting Services in Indonesia

The Regulation Minister of Finance Number: 17/PMK.01/2008 describe that public accountants is a profession and work on public accounting services, which are:

1. General Requirements

In Regulation Minister of Finance the meaning of:

- a. Accountant is someone who is entitled as an accountant in accordance with laws and regulations.

- b. Certified Public Accountants is an accountant who has obtained permission from the Minister of finance to provide accounting services as stipulated in the Regulation Minister of Finance.
- c. Public Accounting Firm, hereinafter called firm, is business entities which have obtained permission from the Minister of Finance as a place for Public Accountant in providing services.
- d. Branch Office of Public Accountant hereinafter called the Branch of CPA firm is the office which was opened by the firm to provide public accounting services, led by one of the respective CPA Partners.
- e. Office of Foreign CPA firm is professional services business entities abroad that have permission from the relevant authorities of the country to conduct business activities at least in the field of public audit of financial statements.
- f. Foreign Audit Organization or called OAA is an organization abroad, which was established by legislation in the country concerned, whose member consists of professional services business entities conducting at least in the field of public audit of financial statements.
- g. Attestation is a statement of opinion or considerations that are independent and competent person about whether the assertions of an entity in accordance, in all material respects, with the criteria established.
- h. Independent Auditor's Report is a report signed by a public accountant contains a statement of opinion or considerations of certified Public Accountants regarding whether an entity's assertions as in all material respects with the specified criteria.

- i. Professional Association of Certified Public Accountants called IAPI is acknowledged by the Government.
- j. Leader or Leaders Partners are Certified Public Accountants who act as leaders in the CPA firm.
- k. Branch leader is a public accountant who acts as the leader in CPA firm Branch.
- l. Partners are a public accountant or person acting as a partner in the form of business partnership firm.
- m. Domicile is the place of Certified Public Accountants, CPA firm or CPA firm Branch in area of the City or Country.
- n. Public Accountants Professional Standards, hereinafter referred to SPAP is a technical manual that must be obeyed by the Public Accountant in providing services.
- o. Minister is the Minister of Finance of the Republic of Indonesia.
- p. The General Secretary is the General Secretary Ministry of Finance.
- q. Centre of Accounting and Appraisal Service or called PPAJP is the Center of Accounting and Appraisal Service, General Secretariat, Ministry of Finance.
- r. Head centre is the Head of Centre of Accounting and Appraisal Service (PPAJP).

2. Type of Accounting Profession Services

- 1. Field of public accounting services is attestation, which includes:
 - a. General audit services to the financial statements
 - b. Inspection services on prospective financial statements

- c. Inspection services on perform a financial information
 - d. Review services to the financial statements
 - e. Other attestation services as specified in the Public Accountants Professional Standards (SPAP)
2. Services can only be provided by Certified Public Accountants.
 3. In addition to services Certified Public Accountants and the firm can provide other audit services and services relating to accounting, finance, management, compilation, taxation, and consulting in accordance with the competency of Certified Public Accountants and the legal rules.

To obtain a license, accountants submit a written request to the General Secretary Minister of Finance with the following requirements:

- a. Has a State number of Register for Accountants
- b. Have Pass Certification Exam of Certified Public Accountants held by Professional Association of Certified Public Accountants (IAPI)
- c. In terms of graduation date referred to previous item has been through a period of 2 (two) years, then must submit evidence of having followed the Continuing Professional Education (PPL) at least 60 (sixty) PPL Credit Unit (SKP) in 2 (two) years last;
- d. Practical experience in the field of public audit of financial statements at least 1000 (one thousand) hours in 5 (five) years and at least 500 (five hundred) hours of which lead and / or supervise the general audit engagement, which was passed by the Leader / Co Leader of CPA firm.
- e. Domiciled in the territory of the Republic of Indonesia as evidenced by the Identity Card (KTP) or the evidence in accordance with laws and regulations.

- f. Have a Tax payer Identification Number (NPWP);
- g. Never be liable to revocation of Certified Public Accountants; and
- h. Make application, complete the form Application for License of Certified Public Accountants.

2.3 Accounting Profession Education

The legal basis of accounting profession education in Indonesia is according to Law No. 34 Year of 1954 legislation accountant title are only given to those accountants who have an accounting diploma certification in accordance with constitution. Followed by a new regulation in 2001 through the Minister of National Education Republic of Indonesia Number 179/U/2001 about implementation of professional accounting education is made. Students will get accountant title after attending a professional accounting education organized by the Indonesian Institute of Accountants. Then, in 2002, the cooperation agreement between the General Director of Higher Education and Chairman of the Indonesian Institute of Accountants number 565/D/T2002 and 2460/MOU/III/02 of management and organization of accounting profession education systems that explain about the rights and responsibilities of each party in efforts to improve the quality of accounting profession education.

Indonesian Institute of Accountants (IAI) as an organization profession in Indonesia follows up on government initiatives that delivering professional education settings to the professional organizations. IAI has established evaluation and recommendation team in charge of drafting accounting profession education (PPAK). There is long discussion and debate between management team and members of IAI when preparing the draft. At last IAI members agree that university hold, organize and implement the accounting profession education (PPAK).

2.3.1 Implementation Procedures of Accounting Profession Education (PPAK)

Based on KERPPA Number:KEP-003/SK/KERPPA/IAI/II/2006 dated February 14, 2006 regarding the procedure of accounting profession education must complete the procedures that include (1) submission of implementation proposal, (2) recommendation from the Indonesian Institute of Accountant (IAI), and (3) granting the operating license. Universities that want to establish accounting profession education must obtain permission from the Directorate General of Higher Education by submitted implementation proposal. Based on the proposal the Directorate General of Higher Education will ask for recommendations from the Indonesian Institute of Accountant (IAI), on the feasibility of university to establish accounting profession education. In order to get recommendations, university must meet the requirements and provisions of IAI. For the evaluation needs, IAI asks universities to complete the accreditation forms and application completeness.

Evaluation and recommendations implemented by the Evaluation Committee and the recommendation team of accounting profession education. IAI will assign teams to the university to examine the data presented on the application given. Based on the evaluation of the accreditation form and data applications, IAI will give yes or no decision recommendations and inform to Directorate General of Higher Education. Based on the recommendation of IAI, at last the Directorate General of Higher Education can provide the operating license of accounting profession education.

2.3.2 Periodic Evaluation

Indonesian Institute of Accountant (IAI) conducts periodic evaluations to the universities that held a accounting profession education for continuous improvement.

Forms of periodic evaluation by IAI are:

1. Unannounced visit on the process of PPA;
2. Recommendations should be updated regularly; and
3. Assessment criteria will always be adjusted to the changing environment.

2.3.3 Extension of Operation License

Extension of operating license of accounting profession education is a process of re-evaluation the feasibility of the implementation of accounting profession education in universities that have received licenses in accordance with the evaluation scores obtained. Extension proposed maximum 3 months before the expired license of accounting profession education. University re-accreditation forms must submit an application and the completeness to show the existence of previously submitted data changes. University permit holder is expected to increase the evaluation score on the re-evaluation process.

2.3.4 Process and Education Method

Based on the guidelines and implementation methods of accounting profession education, this program designed to develop skills to learn on an ongoing basis. Accounting profession education emphasis in the application of the concept and theory of accounting acquired at bachelor level degree. To achieve these objectives the education process is done by integrating various knowledge and skills across the curriculum through classroom participation methods, case discussions or presentations and discussions.

2.3.5 Curriculum of Accounting Profession Education

The curriculum of accounting profession education and syllabus majority containing material that is not been given at the undergraduate level and its more to application of a concept and theory. The arrangement of accounting profession education curriculum and syllabus also consider the needs of users of accounting services. The accounting profession education curriculum and syllabus are expected not static, but can continue to grow in accordance with environmental changes.

Accounting profession education curriculum and syllabus has been updated in accordance with a decree KERPPA Number: KEP-003/SK/KERPPA/IAI/II/2006 February 14, 2006 on updating the syllabus and curriculum determination of accounting profession education in 2006. The implementation of accounting profession education includes at least 21 credits and at most 40 credits taken for 2 to 6 semesters. In the implementation of accounting profession education can add subject outside the core curriculum of accounting profession education in order to achieve at most 40 credits. Those additions can be done during the implementation period as long as not exceed the limit of accounting profession education, which is a maximum of 6 semesters. The accounting profession education curriculum include at least:

Table 2.1
Accounting Profession Education Curriculum

No	Subject	Credit
1	Business and Professional Ethics	3
2	Taxation	3
3	Audit Practice	3
4	Business Environment and Commercial Law	3
5	Capital Markets and Financial Management	3

6	Financial Reporting and Financial Accounting	3
7	Management and Cost Accounting	3
	Total Credit	21

Source: www.iaiglobal.or.id

2.4 Previous Research

This research is motivated by research of Linda Maya sari (2008) that examines the effect of Accounting Student Perceptions toward Accounting Profession in West Sumatra on their interest in Accounting Profession Education. The results showed that accounting students in West Sumatra has a positive perception about accounting profession and the accounting students' perceptions in West Sumatera has no significant effect on the interest to the accounting profession education.

Elly Benny and Yuskar (2006) examined the influence of motivation on student interest in accounting profession to follow the Accounting Profession Education in University in Padang. The results showed the quality of motivation, career interests have a significant influence on students on accounting profession education, while economic motivations has no significant effect on student interest on accounting profession education.

Harris and Djmhuri (2001) conducted research about the factors behind the selection of a career for Accounting Students: Between Public Accountant versus Non Public Accountant. His research produced the conclusion that there is no difference between the students of University of Brawijaya and the University of Airlangga associated with factors that are considered by the selection of a career as a Public Accountant and Non-Certified Public Accountants.

Kurtinah and Widiatmoko (2003) also conducted research on the behavior of Accounting Students STIE Stikubank Semarang and the factors that influence the

selection of a career as a Public Accountant. This research affect the election result in five career as a public accountant that is, intrinsic factor, high income, high income, labor market considerations, perceptions of the Public Accounting profession in terms of benefits and drawbacks.

2.5 Hypothesis

Based on the theories and results of previous research that has been described above, the hypothesis is prepared as follows:

Hypothesis 1:

Ho: Accounting Students at 5 Universities in Indonesia do not have a positive perception toward public accounting profession.

Ha: Accounting Students at 5 Universities in Indonesia have a positive perception toward the public accounting profession

Hypothesis 2:

Ho: Perceptions of Accounting Students at 5 Universities in Indonesia toward the public accounting profession do not have a positive relationship on their interest in accounting profession education

Ha: Perceptions of Accounting Students at 5 Universities in Indonesia toward the public accounting profession have a positive relationship on their interest on accounting profession education

CHAPTER III

Research Methodology

3.1 Populations and Sample

Sekaran (2003) defines the population as the entire group of people, events, or things of interest that researcher wishes to investigate. The population in this research is accounting student in 5 Universities in Indonesia (University of Padjadjaran, University of Brawijaya, University of Indonesia, University of Diponegoro, and University of Airlangga) and the sample is the accounting student in each 5 Universities in Indonesia.

The following are the names of universities that are convenience became population of this research:

Table 3.1
Population of research

Universities	City
University of Padjadjaran	Bandung
University of Erawijaya	Malang
University of Indonesia	Jakarta
University of Diponegoro	Semarang
University of Airlangga	Surabaya

3.2 Data Source

Sources of information that used in doing this research are:

1. Primary data are types of information such as the perceptions and attitudes of persons, are best obtained by talking to them, by observing events, people, and objects, or by administering questionnaires to individuals (Sekaran, 2003). In this research, primary data acquired from distributing questionnaire to the

accounting students in 5 Universities targeted which are University of Padjadjaran, University of Brawijaya, University of Indonesia, University of Diponegoro, and University of Airlangga.

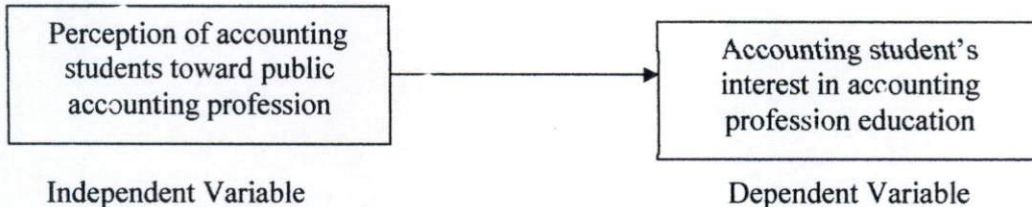
2. Secondary data are types of written information such as governmental policies, procedures, and rules that can be obtained from the organizations, books, economic journals, newspaper, and articles from websites (Sekaran, 2003)

3.3 Variables and Measurement

A variable is anything that can take on differing or varying values. The values can be differing at various times for the same objects or person, or the values can differ at the same time for different objects or persons (Sekaran, 2003). In this research, author determines that there are two variables.

Figure 3.1

Relationship between Independent Variable and Dependent Variable



1. Perception of accounting students on public accounting profession.

This variable explains the perception of accounting student toward public accounting profession in order to know deeply what accounting profession is. There are 13 questions as a measurement of this variable that measured by using a five point Likert Scale ranging from 1 (strongly disagree) to 5 (strongly agree).

2. Accounting student's interest in accounting profession education.

This variable explains the interest of accounting student in accounting profession. There are 8 questions as a measurement of this variable that measured by using a five point Likert Scale ranging from 1 (strongly disagree) to 5 (strongly agree).

3.4 Validity and Reliability Testing

In order to get proper data, questionnaires that are used must have high level of validity and reliability. Thus, before doing the real field research, validity and reliability test is conducted for the item of questionnaires.

Before being distributed, these questionnaire are tested the validity of it. The testing is conducted to ensure if the measurement instrument has measured what the author wants to be measured. The construct validity approach is used for this. It testifies to know how well the result obtained from the use of the measure fit of theories around which the test is designed (Sekaran, 2003). One of the ways in which validity can be established is through correlation analysis for each score of items with the total of scores.

Reliability testing can be done by internal consistency where instrument is only tested once. Then it will be analyzed by certain technique. The result of analysis can be used to predict reliability of instrument used in collecting data of the research. The reliability of a measure is established by testing for both consistency and stability. Consistency indicates how well the items measuring a concept hang together as a set. Cronbach's Alpha is a reliability coefficient that indicates how well the items and a set are positively related to one another.

a. Test of Validity

An instrument is said valid if the instrument can measure what we want to be measured and able to disclose what we want to be disclosed. The amount of each item statement can be seen from the results of SPSS analysis on the column Corrected Total correlation items. Each of instrument item is considered valid if the correlation coefficient ($r_{count} > r_{critical}$) (0.30) (Sugiyono and Wibowo: 2004).

b. Test of Reliability

Reliability testing was conducted only on each valid instrument item, which is obtained through a validity test. Furthermore, to see the level of reliability of data, SPSS provides the facility to measure the reliability as general in the range of > 0.60 to 0.80 considered good, as well as in the range of > 0.80 considered very well. (Santoso, 2001). Reliability test performed after the all data declared as valid.

3.5 Data Analysis Method

Method that use in this research will done trough using simple linear regression analysis method because there is only one independent variable in this research. The model of equation simple linear regression is as follow:

$$Y = a + bx + e$$

y = Accounting student interest in accounting profession education

x = Accounting student perception on public accounting profession

a,b = Coefficient

e = others variable

3.6 Hypothesis Testing

To test the hypothesis regarding accounting student perceptions of public accounting profession on their interest on accounting profession education will done through following testing:

a. Test of t statistic

Test of t statistic is done to prove that aspect student perceptions on public accounting profession by used t test statistics. The basic decision is as follows:

H_0 is accepted and H_a is rejected if $t_{\text{count}} < t_{\text{table}}$ and $\text{sig} > 0.05$

H_a is accepted and H_0 is rejected if the $t_{\text{count}} > t_{\text{table}}$ and $\text{sig} < 0.05$

b. Test coefficient of determination (R^2).

Coefficient of determination (R^2) is proportion represented by the relationship between Y and X. The value of coefficient determination is between 0 (zero) and 1 (one). Multiple linear regression should use R square that have been adapted or written Adjusted R square to see the coefficient of determination, as adjusted for the number of independent variables used, where if the independent variable 1 (one) then use the R square and if exceeds 1 (one) using the adjusted R square.

c. Test of correlation (R)

Test of correlation is testing between two variable, if the amount of variable x increase and the amount of variable y decrease means that there is negative relationship between two variable and vice versa. So, the author will see wether there is a negative or positive relationship among the two variables to test the hypothesis.

CHAPTER IV

RESULTS AND ANALYSIS

4.1 Description of Data Collection

To see Accounting Students' Perception Toward Public Accounting Profession and its effect on their interest in Accounting Profession Education (Case Study at 5 Universities in Indonesia), author distributes the questionnaires to the accounting students at 5 Universities in Indonesia. The amount of questionnaires distribute to the respondents are 100 questionnaires. The amount of questionnaires that successfully collected is 59 questionnaires and questionnaires are not returned are 41 questionnaires, so the questionnaires that can be processed are 59 questionnaires with details as follow:

Table 4.1
Questionnaire detail

<i>Description</i>	<i>Total</i>
Questionnaire distributed	100
Universities involved	5
Questionnaire that not returned	41
Questionnaire returned	59
Questionnaire that cant be proceed	-
Questionnaire that can be proceed	59

Table 4.2
Questionnaire distribution

No	University	Questionnaire distributed	Questionnaire returned	Percentage (%)
1	University of Padjadjaran	20	13	65
2	University of Brawijaya	20	16	80
3	University of Indonesia	20	9	45
4	University of Diponegoro	20	15	75
5	University of Airlangga	20	6	30

4.2 Validity and Reliability Testing

In order to get proper data, item of questionnaires that are used must have high level of validity and reliability. Thus, before doing the real field research, validity and reliability testing is conducted for the item of questionnaires.

4.2.1 Validity Testing

Validity testing conducts to determine whether the questionnaire instrument are able to measure the research result. Validity test of each item of questionnaires is using item analysis, which correlate the score of each item with a total score which is the sum of each score point (corrected item total correlation) and its value can be shown on the results of data processing by using SPSS 15 on the table of item-total statistic in column corrected item- total correlation. An items of questionnaires considered valid if the value of r count which is the value of corrected item-total correlation greater than r table or the correlation coefficient (r count) $>$ table r / r critical (0.30) (Sugiyono and Wibowo: 2004).

Detail of validity test results is as follow:

Table 4.3
Validity Item

No.	Variable	Total Item	Valid Item	No.
1	Perception of accounting students on public accounting profession (X)	16	8	1,2,6,7,8,10,11,12 are not valid
2	Accounting student's interest in accounting profession education (Y)	8	3	17,18,19,20,21 are not valid

From the summary of the test of validity items above, the valid items statement can be seen from the results of processing of SPSS 15 on the table item total statistics on the column corrected item-total correlation. For each statement item are explained as follows:

Table 4.4
Validity Test Result

Perception of accounting students on public accounting profession and Accounting student's interest in accounting profession education

No.	Question	r count	r table	Description
	Perception of accounting students on public accounting profession (X)			
1	Public Accountant in doing their job should have skill and	0.272	0,30	Not valid and excluded

	adequate training prove by become certified of public accountant			
2	Public Accountant in doing their job should collect the relevance and competent audit evidence to publish audit opinion and audit recommendation.	0.188	0,30	Not valid and excluded
3	Public Accountant take an active role to give a good or bad opinion of corporate governance of the company performance	0.336	0,30	Valid
4	Public Accountant got high salary	0.393	0,30	Valid
5	Dynamic and reliable business consultant because doing audit based on Indonesian institute of Accountant (IAI) regulation	0.449	0,30	Valid
6	Public Accountant can have their own accounting firm without work with other people.	0.202	0,30	Not valid and excluded
7	Profession that has ethic rule of profession as public accountant	0.296	0,30	Not valid and excluded
8	There is a chance to continuing professional education in public accounting firm	0.248	0,30	Not valid and excluded
9	Public accounting firm provide alot of experiences that are needed to get professional	0.484	0,30	Valid

	certification as CPA or CPMA.			
10	Public Accountant should free from personal interest when they are doing audit task in company	0.242	0,30	Not valid and excluded
11	Public Accountant should act independently either statement or appearance	-0.004	0,30	Not valid and excluded
12	Public accountant when publish the audit opinion should be free from any kind of pressure and personal interest from certain people	0.162	0,30	Not valid and excluded
13	Type of public Accountant client influence the flexibility of audit perform	0.365	0,30	Valid
14	Public Accounting Firm provide balance life between professional and personal	0.560	0,30	Valid
15	Public Accounting Firm provides flexible working hours	0,522	0,30	Valid
16	Public accounting profession is an exclusive profession	0.480	0,30	Valid
2	Accounting student's interest in accounting profession education (Y)			
17	Accounting profession education gives a big career chance in the future	0.062	0,30	Not valid and excluded
18	Accounting profession education is a first step to become a professional accountant	0.286	0,30	Not valid and excluded

19	Accountant title that got after take an accounting profession education can improve quality of work as an accountant.	0.282	0,30	Not valid and excluded
20	Accounting profession education focuses on practice rather than theory	0.237	0,30	Not valid and excluded
21	Accounting profession education is not famous in your university	0.009	0,30	Not valid and excluded
22	Graduate from accounting profession education have more value added rather than bachelor degree in accounting	0.514	0,30	Valid
23	Standard of salary of accounting profession education graduates is more than standard of salary of bachelor degree graduates.	0.664	0,30	Valid
24	GPA influence the accounting students to continuing their education to accounting profession education	0.374	0,30	Valid

Based on the table above, from 16 items of questionnaire for variable of perception of accounting students on public accounting profession, 8 of them are not valid, which are the item question number 1, 2, 6, 7, 8, 10, 11, and 12 and then excluded for following testing. After retesting, 8 item questions declared as valid because value of r count seen from the corrected item total correlation greater than r table 0.30 as described by

Sugiyono and Wibowo (2004). Valid item questions can be used as a reference for future research and the authors continue the process of testing data using the remaining valid data.

Variable of accounting student's interest in accounting profession education which consists of 8 items questions, 5 of items questions were not valid because the value of r count seen from the corrected item total correlation less than r table 0.30, which are item questions number 17,18,19,20, and 21 and then excluded for following testing. After retesting 3 remaining items statement declared as valid because of r count greater than r table as explained in table above.

4.2.2 Reliability Testing

Reliability testing conducted to determine whether the data collection tool that is questionnaire basically shows the level of precision, accuracy, stability or consistency of the tool in finding certain symptoms of a group or individuals which conducted at different times. In determining the level of reliability of an instrument of the research, test of reliability performed after the data declared as valid. The reliability is in the range of > 0.60 s / d 0.80 considered as good and in the range of > 0.80 s / d $1:00$ considered as very good (Santoso, 2001).

SPSS 15.0. for windows with a formula of Cronbach's Alpha are using to determine the reliability test of questionnaire. Detail of validity test is as follow:

Table 4.5
Reliability Test Result

No	Variable	Total item	Cronbach Alpha	Description
1	Perception of accounting students on public accounting profession (X)	8	0.746	Good
2	Accounting student's interest in accounting profession education (Y)	3	0.688	Good

Based on reliability test result, the value of alpha cronbach for Perception of accounting students toward public accounting profession is 0,746, and for accounting student's interest in accounting profession education is 0,688. This means that the statement for all items consider as good (> 0.60 s / d 0.80) as said by (Santoso, 2001).

4.3 Characteristics of Respondents

Characteristics of respondents in this research are based gender, universities, student's semester, courses of auditing taken, and knowing what accounting profession education is. In this questionnaire respondents did not need to include personal identity for the confidentiality of information provided by respondents.

4.3.1 Characteristics of Respondents Based on Gender

Based on gender of male and female, the results of questionnaires distributed was found that the number of female accounting students are more dominant than the number of male accounting students. Total of female accounting students are 31 people with percentage of 52.5% out of the total respondents and number of male students are 28 people with percentage of 47.5% out of the total respondents. Details of characteristics of respondents based on gender is as follow:

Table 4.6
Characteristics of Respondents Based on Gender

No	Gender	People	Percentage (%)
1	Male	28	47.5
2	Female	31	52.5
	Total	59	100

4.3.2 Characteristics of Respondents Based on University

Based on universities, accounting students of University of Brawijaya become the highest respondents of this research compared with other universities, which are 16 people with the percentage of 27.1% out of the total respondents. While accounting students of University of Airlangga become the lowest respondent, which are 6 people with percentage of 10.2% out of the total respondents. Details of characteristics of respondents based on university is as follow:

Table 4.7

Characteristics of Respondents Based on University

No	University	People	Percentage (%)
1	University of Padjadjaran	13	22
2	University of Brawijaya	16	27.1
3	University of Indonesia	9	15.3
4	University if Diponegoro	15	25.4
5	University of Airlangga	6	10.2
	Total	59	100

4.3.3 Characteristics of Respondents Based on Semester

Based on semester, accounting student in 5th semester are the most respondents who filled the questionnaire, which are 30 individuals with percentage of 50.8% out of the total respondents, and the others are students who are at 7th semester which are 29 people with total percentage of 49.2% out of the total respondents. Detail of characteristics of respondents based on semester is as follow:

Table 4.8

Characteristics of Respondents Based on Semester

No	Semester	People	Percentage (%)
1	5	30	50.8
2	7	29	49.2
	Total	59	100

4.3.4 Characteristics of Respondents Based on of Auditing Class taken

Based on the auditing class taken, respondents are divided into two that are accounting students who already taken the auditing class with a choice of yes answer and accounting student who are not yet taken the auditing class with a choice of no answers. Based on result questionnaires distributed was found that most of respondents already taken auditing class with 42 people answering yes with percentage of 71.2% out of the total respondents, while the rest of respondents are not taken auditing class which are 7 people with percentage of 28.8% out of the total respondents. Details Characteristics of Respondents Based on of Auditing Class taken is as follow:

Table 4.9

Characteristics of Respondents Based on of Auditing Class taken

No	Already taken auditing class	People	Percentage (%)
1	Yes	42	71.2
2	No	17	28.8
	Total	59	100

4.3.5 Characteristic of Respondents Based on Knowing What of Accounting Profession Education is.

Based on this characteristic, a student were divided into two parts, first is accounting students who are know what the accounting profession education is with choice of yes answer and second is accounting students who are don't know what the accounting profession education is with choice of no answer. Based on result questionnaires distributed was found that most of accounting students are know what the

accounting profession education is with 57 peoples with percentage of 96.6% out of the total respondents, while the rest are do not know what accounting profession education is with 2 people with percentage of 3.4% out of the total respondents. Detail characteristic of respondents based on knowing what of accounting profession education is as follow:

Table 4.10

Characteristic of Respondents Based on Knowing What of Accounting Profession Education is

No	Knowing what accounting profession education is	People	Percentage (%)
1	Yes	57	96.6
2	No	2	3.4
	Total	59	100

4.4 Descriptive Statistics

Descriptive statistics in this research are based on respondents' answers, which are 59 people that have purpose to see an overview of the data used in this research. Detail of descriptive statistic for each variable is as follow:

Table 4.11
Descriptive Statistics

Variable	Total Questionnai re	Minimu m	Maximu m	Mean	Std. Deviat ion
Perception of accounting students on public accounting profession (X)	59	2.38	4.88	3.6992	.47007
Accounting student's interest in accounting profession education (Y)	59	2.00	5.00	3.5537	.70741

Based on descriptive statistic output and from 59 respondents conclude that for the first variable which is perception of accounting students on public accounting profession has a minimum and maximum values respectively 2.38 and 4.88, with an average of 3.6992 and standard deviation of 0.47007. For the variable of accounting student's interest in accounting profession education student interest has a minimum value of 2:00, the maximum value of 5.00, with an average of 3.5537, and has a standard deviation of 0.70741. For conclusion, descriptive output for variables are generally hesitant from total of the questions and it shows that there is no strongly agrees answer or strongly disagree answer.

4.5 Data Analysis Method

To determine the direction of accounting students' perception toward public accounting profession and its effect on their interest in accounting profession education, done through a simple regression analysis.

$$Y = 1.968 + 0,429 X + e$$

This equation comes from the result of the test and found coefficient regression value as shown in Table 4:12 below:

Table 4.12

Coefficient Simple Regression Linear Value

Variable	Coefficient regression
Constant	1.968
<i>Perception of accounting students on public accounting profession</i>	0.429

Value of coefficient constant is 1.968, which explained that if amount of perception of accounting students toward public accounting profession have not changed, the amount of accounting student's interest in accounting profession education is 1.968. Means that only around 2 accounting students who have interest on accounting profession education which is very few people who has interest on accounting profession education among 5 universities in Indonesia.

Variable perception of accounting students toward public accounting profession shows that the coefficient regression is 0.429 means if there is no perception of student accounting on public accounting profession, there will be 1 or 2 accounting student who

have interest in accounting profession education among 5 universities in Indonesia, which is very low number.

4.6 Hypothesis Testing

Hypothesis testing performed by using simple regression analysis method that is intended to find accounting students' perception toward public accounting profession and its effect on their interest in accounting profession education.

a. Coefficient Determination (R²) Testing

Coefficient determination (R²) testing should be done before hypothesis testing. Santoso (2001) stated that the coefficient determination (R²) testing used to determine the variation of the contribution that is owned by the independent variables in influencing or explaining the dependent variable. Based on coefficient determination (R²) testing which is an R square value is 0.081. It indicates that variable perception of accounting students on public accounting profession toward their interest in accounting profession education has low influence toward interest of student on accounting profession education since the amount of R square is far from amount of 0 or in the other word the independent variable has small influence toward the dependent variable.

b. t-statistics Testing

T-statistic testing is to test the effect of partially between the independent variable on dependent variable. Detail result of t-statistic testing is as follow:

Table 4.13
T-statistic Testing Result

Variable	Sig	Alpha	Description
Perception of accounting students on public accounting profession	0.029	0.05	Significant

Based on t-statistic testing result using the variable of perception of accounting students on public accounting profession, known significant value of the testing process is 0.029 while the author used error rate at alpha 0.05 (sig 0,029 < alpha 0.05). Decision is H_0 is rejected and H_a is accepted, means that perception of accounting students on public accounting profession have small effect on the accounting student's interest in accounting profession education. In other word increasing in perception of accounting students on public accounting profession will not give big influence on accounting student's interest in accounting profession education.

c. Correlation testing

Test of correlation is performed to see whether there is a negative or positive relationship among the two variables to test the hypothesis. Detail result of correlation testing is as follow:

Table 4.14
Correlation Testing Result

Variable	R	Description
Perception of accounting students on public accounting profession	0.285	Not Significant

Based on the correlation testing result using the variable of perception of accounting students on public accounting profession, known significant value of the testing process is 0.285, means the correlation testing result is not significant because the amount of correlation testing result is far from 1. This results indicates perception of accounting students on public accounting profession have small effect on the accounting student's interest in accounting profession education.

Based on the result of hypothesis testing found that perception of accounting students on public accounting profession have a small significant effect on the accounting student's interest in accounting profession education (case study in 5 universities in Indonesia), It is slightly the same with the results found by Linda Maya sari (2008), which examine the effect of perception of accounting student on public accounting profession in West Sumatra Toward their Interest in accounting profession education. The results is accounting students have a positive perception on public accounting profession and the perception of accounting students in West Sumatra has no significant effect on the accounting student interest in accounting profession education.

CHAPTER V

CONCLUSION AND RECOMMENDATION

5.1 Conclusion

Based on the result of hypothesis testing found that perception of accounting students on public accounting profession have no significant effect on the accounting student's interest in accounting profession education (case study in 5 universities in Indonesia). It is slightly the same results found by Linda Maya sari (2008) which examine the effect of perception of accounting student on public accounting profession in West Sumatra Toward their Interest in accounting profession education. The results is accounting students have a positive perception on public accounting profession and the perception of accounting students in West Sumatra has no significant effect on the accounting student interest in accounting profession education. in conclusion, when viewed more broadly, perception of accounting student on public accounting profession can affect the accounting student interest in accounting profession education, but the effect was very small. Then, based on the coefficient of determination testing, an R square value is 0.081. It indicates that variable perception of accounting students on public accounting profession toward their interest in accounting profession education has low influence toward interest of student on accounting profession education since the amount of R square is far from amount of 0 or in the other word the independent variable has small influence toward the dependent variable.

5.2 Research Limitations

This research has limitations that may cause interference bias on research results:

1. The number of sample on this research is very small, and influence to the result of research that is very small as well.
2. Lack of accounting students who respond to questionnaires distributed to the perception of accounting students on public accounting profession toward their interest in accounting profession education.

5.3 Recommendation

Based on the analysis and discussion of hypothesis testing results of has been done, there is suggestions which can benefit for following research:

1. For future researchers are advised to increase the number of samples to be tested to see more concrete result of research in large-scale number of questionnaire.
2. Adding new variables to affect the accounting student interest in accounting profession education.

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Result Data Testing trough SPSS 15

Validity and Reliability testing

Variable Accounting student perception on public accounting profession (X)

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.721	16

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
persepsi mahasiswa akuntansi pada profesi akuntan publik 1	60.10	29.541	.272	.713
pm2	59.97	29.482	.345	.709
pm3	60.43	27.495	.360	.703
pm4	60.90	27.748	.329	.707
pm5	60.60	27.352	.405	.698
pm6	60.77	28.461	.202	.723
pm7	60.03	29.068	.311	.709
pm8	60.50	29.776	.248	.715
pm9	60.57	27.289	.500	.691
pm10	60.23	29.357	.242	.715
pm11	59.97	31.275	-.004	.732
pm12	60.10	29.886	.162	.722
pm13	60.87	26.989	.354	.704
pm14	61.50	25.017	.488	.685
pm15	61.93	25.789	.363	.705
pm16	60.73	27.513	.501	.692

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.747	10

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
pm2	34.03	21.482	.188	.750
pm3	34.50	18.948	.376	.731
pm4	34.97	18.792	.396	.728
pm5	34.67	18.644	.452	.720
pm7	34.10	20.507	.296	.741
pm9	34.63	19.068	.477	.719
pm13	34.73	18.064	.426	.724
pm14	35.57	16.806	.510	.710
pm15	36.00	16.483	.488	.716
pm16	34.80	19.200	.487	.719

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.746	8

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
pm3	25.30	16.355	.336	.739
pm4	25.77	15.978	.393	.729
pm5	25.47	15.844	.449	.719
pm9	25.43	16.185	.484	.716
pm13	25.53	15.706	.365	.736
pm14	26.37	13.757	.560	.695
pm15	26.80	13.545	.522	.705
pm16	25.60	16.386	.480	.718

Variable Accounting student interest on accounting profession education (Y)

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.569	8

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
minat untuk mengikuti pendidikan profesi akuntansi 1	25.67	13.126	.062	.585
mm18	25.73	11.513	.286	.534
mm19	25.93	10.685	.482	.479
mm20	25.77	11.564	.237	.548
mm21	27.60	11.972	.009	.661
mm22	25.67	10.989	.401	.502
mm23	26.03	9.413	.561	.430
mm24	26.67	10.299	.344	.512

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.663	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
mm19	11.23	5.082	.282	.688
mm22	10.97	4.378	.495	.569
mm23	11.33	3.471	.613	.465
mm24	11.97	3.826	.418	.624

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.688	3

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
mm22	7.03	2.999	.514	.598
mm23	7.40	2.179	.664	.367
mm24	8.03	2.654	.374	.780

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
persepsi mahasiswa akuntansi pada profesi akuntan publik (X)	59	2.38	4.88	3.6992	.47007
minat untuk mengikuti pendidikan profesi akuntansi (Y)	59	2.00	5.00	3.5537	.70741
Valid N (listwise)	59				

Frequencies Characteristic respondents

Statistics

		jenis kelamin	perguruan tinggi	program studi	semester	mengikuti kuliah auditing	menganal pendidikan profesi akuntansi
N	Valid	59	59	59	59	59	59
	Missing	0	0	0	0	0	0

Frequency Table

jenis kelamin

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	laki-laki	28	47.5	47.5	47.5
	perempuan	31	52.5	52.5	100.0
	Total	59	100.0	100.0	

perguruan tinggi

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	universitas padjajaran	13	22.0	22.0	22.0
	universitas brawijaya	16	27.1	27.1	49.2
	universitas indonesia	9	15.3	15.3	64.4
	universitas diponegoro	15	25.4	25.4	89.8
	universitas airlangga	6	10.2	10.2	100.0
	Total	59	100.0	100.0	

program studi

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	akuntansi	59	100.0	100.0	100.0

semester

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	5	30	50.8	50.8	50.8
	7	29	49.2	49.2	100.0
	Total	59	100.0	100.0	

mengikuti kuliah auditing

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid ya	42	71.2	71.2	71.2
tidak	17	28.8	28.8	100.0
Total	59	100.0	100.0	

mengenal pendidikan profesi akuntansi

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid ya	57	96.6	96.6	96.6
tidak	2	3.4	3.4	100.0
Total	59	100.0	100.0	

Crosstabs

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
jenis kelamin * grup	59	100.0%	0	.0%	59	100.0%

jenis kelamin * grup Crosstabulation

Count

		grup					Total
		universitas padjajaran	universitas brawijaya	universitas indonesia	universitas diponegoro	universitas airlangga	
jenis kelamin laki-laki		7	5	6	7	3	28
perempuan		6	11	3	8	3	31
Total		13	16	9	15	6	59

Frequencies Accounting student perception on public accounting profession (X)

Statistics

		pm3	pm4	pm5	pm9	pm13	pm14	pm15	pm16
N	Valid	59	59	59	59	59	59	59	59
	Missing	0	0	0	0	0	0	0	0
Mean		4.20	3.69	3.98	4.14	3.61	3.29	2.83	3.85

Frequency Table

pm3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	3	5.1	5.1	5.1
	RR	4	6.8	6.8	11.9
	S	30	50.8	50.8	62.7
	SS	22	37.3	37.3	100.0
	Total	59	100.0	100.0	

pm4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	2	3.4	3.4	3.4
	RR	20	33.9	33.9	37.3
	S	29	49.2	49.2	86.4
	SS	8	13.6	13.6	100.0
	Total	59	100.0	100.0	

pm5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	1.7	1.7	1.7
	TS	2	3.4	3.4	5.1
	RR	9	15.3	15.3	20.3
	S	32	54.2	54.2	74.6
	SS	15	25.4	25.4	100.0
	Total	59	100.0	100.0	

pm9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	1	1.7	1.7	1.7
	RR	4	6.8	6.8	8.5
	S	40	67.8	67.8	76.3
	SS	14	23.7	23.7	100.0
	Total	59	100.0	100.0	

pm13

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	2	3.4	3.4	3.4
	TS	7	11.9	11.9	15.3
	RR	14	23.7	23.7	39.0
	S	25	42.4	42.4	81.4
	SS	11	18.6	18.6	100.0
	Total	59	100.0	100.0	

pm14

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	3	5.1	5.1	5.1
	TS	9	15.3	15.3	20.3
	RR	19	32.2	32.2	52.5
	S	24	40.7	40.7	93.2
	SS	4	6.8	6.8	100.0
	Total	59	100.0	100.0	

pm15

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	6	10.2	10.2	10.2
	TS	18	30.5	30.5	40.7
	RR	18	30.5	30.5	71.2
	S	14	23.7	23.7	94.9
	SS	3	5.1	5.1	100.0
	Total	59	100.0	100.0	

pm16

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	1.7	1.7	1.7
	TS	1	1.7	1.7	3.4
	RR	12	20.3	20.3	23.7
	S	37	62.7	62.7	86.4
	SS	8	13.6	13.6	100.0
	Total	59	100.0	100.0	

Frequencies Accounting student interest on accounting profession education (Y)

Statistics

		mm22	mm23	mm24
N	Valid	59	59	59
	Missing	0	0	0
Mean		4.07	3.54	3.05

Frequency Table

mm22

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	2	3.4	3.4	3.4
	RR	9	15.3	15.3	18.6
	S	31	52.5	52.5	71.2
	SS	17	28.8	28.8	100.0
	Total	59	100.0	100.0	

mm23

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TS	9	15.3	15.3	15.3
	RR	20	33.9	33.9	49.2
	S	19	32.2	32.2	81.4
	SS	11	18.6	18.6	100.0
	Total	59	100.0	100.0	

mm24

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	STS	1	1.7	1.7	1.7
	TS	18	30.5	30.5	32.2
	RR	22	37.3	37.3	69.5
	S	13	22.0	22.0	91.5
	SS	5	8.5	8.5	100.0
	Total	59	100.0	100.0	

Regression $Y = a + bx$

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	persepsi mahasiswa akuntansi pada profesi akuntan publik (X) ^a		Enter

- a. All requested variables entered.
 b. Dependent Variable: minat untuk mengikuti pendidikan profesi akuntansi (Y)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.285 ^a	.091	.065	.68402

- a. Predictors: (Constant), persepsi mahasiswa akuntansi pada profesi akuntan publik (X)

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.355	1	2.355	5.034	.029 ^a
	Residual	26.669	57	.468		
	Total	29.024	58			

- a. Predictors: (Constant), persepsi mahasiswa akuntansi pada profesi akuntan publik (X)
 b. Dependent Variable: minat untuk mengikuti pendidikan profesi akuntansi (Y)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.968	.712		2.762	.008
	persepsi mahasiswa akuntansi pada profesi akuntan publik (X)	.429	.191	.285	2.244	.029

- a. Dependent Variable: minat untuk mengikuti pendidikan profesi akuntansi (Y)