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**DETERMINANTS OF CHARTER ACCOUNTANT CERTIFIED ACCOUNTING STUDENTS (EMPIRICAL STUDY ON ACCOUNTING MAJOR STUDENTS IN BALI PROVINCE)**

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## Determinants of Charter Accountant Certified Accounting Students (Empirical Study on Accounting Major Students in Bali Province)



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**ABSTRACT:** Certified accountants are needed worldwide to improve the economy and the quality of information in the financial sector. Charter accountant (CA) certification for graduate accounting students can create professional accountants and have global competitiveness. This study aims to examine the determinants of student interest in accounting majors to become certified charter accountants (CA). The research was conducted on university students majoring in accounting in the province of Bali. Determinants of interest were tested through the approach of the theory of planned behavior, knowledge and personality type. The data was obtained by survey method by distributing questionnaires to 235 respondents. The analysis technique uses partial least squares. The results of the analysis show that the determinants of the interest of accounting students to become certified accountants are attitudes, subjective norms, perceived behavioral control and personality type. Beliefs related to the assessment of a behavior, namely attitudes towards behavior. Expectations and encouragement from people around him are called subjective norms. Perceived behavioral control, namely self-perception, is easy to obtain CA certification. Personality type is the way individuals react and interact with the environment or other individuals. Knowledge has no effect on students' interest in being certified CA. This finding has implications for the Indonesian Institute of Accountants and other policy makers in their efforts to develop strategies to motivate Charter Accountants certified students. Expectations and encouragement from the people around him are called subjective norms. Control of perceived behavior, namely self-perception, is easy to obtain CA certification. Personality type is the way individuals react and interact with the environment or other individuals. Knowledge has no effect on students' interest in being certified CA. This finding has implications for the Indonesian Institute of Accountants and other policy makers in their efforts to develop strategies to motivate Charter Accountants certified students. Expectations and encouragement from people around him are called subjective norms. Perceived behavioral control, namely self-perception, is easy to obtain CA certification. Personality type is the way individuals react and interact with the environment or other individuals. Knowledge has no effect on students' interest in being certified CA. This finding has implications for the Indonesian Institute of Accountants and other policy makers in their efforts to develop strategies to motivate Charter Accountants certified students.

**KEYWORDS:** Attitude, Norm, Behavior and Personality Type.

### INTRODUCTION

Accountants are one of the most needed professions in the world of economy. The professional accountant workforce has become a free competition between countries in the global economy (Gayatri et al., 2016). The expertise of professional accountants is recognized as an important component of a country's institutional infrastructure and plays an important role in maintaining a dynamic accounting system (Brouard et al., 2016; Grace N & Ekele, 2018; Owusu et al., 2018 Thorne, 2016). Certified accountants are needed to improve the economy and the quality of information in the financial sector (Akter & Siraj, 2018). The demand for accountants is expected to increase as businesses grow, regulations for good corporate governance are increasingly needed, and corporate accountability increases to protect the interests of stakeholders (Coe, 2016).

The accounting profession in Indonesia is threatened by the lack of interest of graduates to become professional and globally qualified accountants (Pratama, 2017). This happens because many accounting graduates go directly into the world of work before obtaining the Chartered Accountant certification (Wen et al., 2015). Charter accountant (CA) certification is very important for graduate accounting students in realizing the creation of professional accountants and having competitiveness at the global level (Hasim et al., 2020; Ulfah et al., 2019). However, in Indonesia, the number of CA certification holders and registered accountants is in fact still not sufficient to meet the market demand for accountant services. The number of graduates who are certified CA is not proportional to the number of graduates of accounting students (Nisa, 2019). Based on data compiled from Hashtags. id (2019) the average number of accounting graduates in Indonesia every year reaches 35,000 people and the number

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of accounting professions until 2020 is 1,429 people (Akuntansi.or.id, 2020). This shows that the interest of accounting students in increasing professionalism as registered accountants is still relatively low.

There are many factors that influence the level of a person's interest in performing a behavior. One of them is intention, where intention is the determinant and disposition of behavior. Intention as a cognitive and connotative representation of the individual's readiness to perform a behavior, so that the individual has the right opportunity and time to display the behavior. Interest can also be explained as something that encourages individuals to lead or feel attracted to people, objects, activities or experiences stimulated by interest.

The Theory of Planned Behavior explains that the intention to perform a behavior is an indication of an individual's tendency to perform a behavior and is a direct antecedent of that behavior. There are three main factors that can measure an individual's intention to perform a behavior. Intentions are attitude toward the behavior, subjective norm, and perceived behavior control (Ajzen, 2005).

*Attitude toward the behavior* is an individual's perception of whether favorable or unfavorable towards a particular behavior. Attitude toward the behavior is determined by the combination of the individual's beliefs about the behavior and the individual's subjective value to each of the consequences of that behavior. The more individuals have an assessment of a behavior that produces a positive impact, the individual will have a tendency to carry out that behavior. Conversely, if the individual has an assessment of a behavior that will produce a negative impact, the individual will have a tendency not to do it.

Several studies on the influence of attitude on interest have been carried out by Yuniarti (2016), Vesperalis & Muliarta (2017), Dewi & Budiasih (2017), Dewi & Ratnadi (2018), Dos Santos & De Almeida (2018), Wen et al. (2018), and Wijaya (2020) prove that the greater a person's belief that following the Accounting Professional Education (PPAk) brings positive consequences, the higher the interest of students in studying in the PPAk program. Research conducted by Nisa (2019), Dewi et al. (2018), Solikhah (2014), Sumaryono & Sukanti (2016) also found that attitudes towards behavior affect an individual's intention to obtain CA certification. In addition to the individual's personal drive to take an action, environmental impulses can also influence the individual in acting.

Individual judgments or beliefs about how and what individuals expect if an action is taken and the encouragement for individuals to follow other individuals' opinions are referred to as subjective norms. Ajzen (2005) explained that subjective norms are a function of normative beliefs, namely beliefs about individual or group agreement or disagreement that are important for individuals towards a behavior or action taken. Behavior to follow the views of others is of course also accompanied by individual encouragement to comply with these directions. Motivation to obey is influenced by social forces which consist of rewards or punishments given to individuals, individual liking, expertise from referral sources, and requests from referral sources.

Several studies examining the effect of subjective norms on interest have been carried out by Dewi & Budiasih (2017), Li & Qiu (2018), Kurniawan et al. (2018), Wen et al. (2018), Febriyanti (2019), Ningrat & Dewi (2020) found that the greater a person's belief in social influence to take PPAk, the higher the interest of students to take PPAk. Giantari & Ramantha (2019), Li & Qiu (2018) stated that the family environment significantly influences a child in choosing his future. His peers or the majority of people or joining friends also affect a person's interest in behaving (Ratnadi & Widanaputra, 2019). Mihartinah & Corynata (2018), Sumaryono & Sukanti (2016) also stated that subjective norms can influence an individual's intention to obtain CA certification.

A person's perception of the ease or difficulty of realizing a certain behavior is referred to as perceived behavioral control in the theory of planned behavior. The belief that individuals have in the availability of resources and opportunities related to certain behaviors and the greater the role of these resources, the greater the individual's perception of control over these resources. Likewise, individuals who have low behavioral control should not have the intention to take these actions. (Ajzen, 2005). Perceived behavioral control is related to control over internal and external factors that facilitate or hinder behavioral performance (Pangestika & Prasastyo, 2017). The opportunity to exhibit a behavior and the availability of resources that can influence a person's actions can affect intentions (Ananda & Ratnadi, 2021), (Umar & Bello, 2019). Srijeketi et al. (2019), Sumaryono & Sukanti (2016), Solikhah (2014) also explain that perceived behavioral control has an influence on individual intentions to obtain CA certification.

Knowledge can also be used as an explanation of an individual's interest in behavior. Cognitive theory focuses on the formation of human thought at the highest level, and describes the events and conditions needed to achieve that level (Gredler, 2011: 321). A person's mindset or ability to think and behave in a directed and effective manner is influenced by the level of knowledge he has and is mastered (Kusumastuti & Waluyo, 2013). A person can make decisions quickly, precisely and easily based on the knowledge he has. The results of research by Ticoi & Albu (2018), Dewi et al. (2018) shows that knowledge about CA certification has an effect on students' intentions to obtain CA certification.



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Several previous studies have tested the determinants of interest using a theory of planned behavior approach such as Yuniarti (2016), Vesperalis & Muliarta (2017), Dewi & Budiasih (2017), Dewi & Ratnadi (2018), Dos Santos & De Almeida (2018), Wen et al. (2018), Wijaya (2020) and several other researchers such as Ticoi & Albu (2018), Dewi et al. (2018), tested knowledge as a predictor of interest. However, no one has tested personality type as a predictor of interest.

In contrast to previous research, this study extends previous research by adding personality types to predict the interest of chartered accountant-certified students which is the novelty of this study. Personality is a dynamic formation of many psychological systems within the individual which refers to the individual's ability to adapt himself uniquely to his environment. Each individual has the ability to adapt differently between each other, it depends on the individual's personality. Individual achievement motivation in the academic field is also influenced by the personality of the individual, which among them is the personality trait in the big five personality. Personality in the big five personality factors is a study through the use of personality inventory, which describes a person's character into five different factors. The big five personality traits model was put forward by a well-known psychologist, namely Lewis Goldberg. The key dimensions of the big five personality traits are Openness, Conscientiousness, Extraversion, Agreeableness, and Neuroticism.

Someone who has a high score on the extraversion personality type tends to be enthusiastic, enthusiastic, friendly, dominant, and communicative, tends to be a pleasant person, likes to socialize, likes to discuss, is optimistic, and becomes a person full of affection. Conversely, when someone has a low score, the individual tends to lack self-confidence, is quiet and shy. These individuals also tend to be aloof, restrained, introverted but discreet, and task-oriented. Agreeableness personality types tend to be friendly, cooperative, trusting, and warm. Individuals who are low in this dimension tend to be cold, confrontational and cruel, suspicious, vindictive, violent, rude, and manipulative. Conscientiousness type in general is a person who is careful, organized, reliable and also responsible, hardworking, disciplined, meticulous, punctual, ambitious, but hard-hearted. If individuals have low scores in this type tend to be impulsive, careless, messy, and unreliable.

The neuroticism dimension tends to be anxious, sensitive, nervous and tense. On the other hand, individuals who score low on this dimension tend to be calm and relaxed, self-satisfied, and unemotional. The openness dimension generally looks imaginative, fun, creative, and artistic, has a great interest, and also has a high curiosity. While individuals with low scores in this type generally have shallow thinking, simple, boring, have little interest, conventional and humble.

Based on this description, the purpose of this study is to empirically examine the effect of attitudes on behavior, subjective norms, perceived behavioral control, knowledge and personality type on the interest of chartered accountant certified accounting students. This research is important because no previous research has tested personality type to predict interest in CA certification. In addition, the suitability of a person's personality to his choice brings benefits to the other party and the individual.

### **METHOD**

The purpose of this study is to empirically test the determinants of interest in accounting students to become certified charter accountants (CA). This research was conducted at a university (PT) majoring in accounting in the province of Bali. The selected universities were three state universities, namely Udayana University, Ganesha Education University, and Bali State Polytechnic. Three Private PTs. are the National Education University, Warmadewa University, and Mahasaraswati University. The object of research is the interest of students majoring in accounting with CA certification which is explained by the theory of planned behavior, cognitive theory and personality type theory.

Interest in being certified CA is the tendency of an individual's desire to perform the behavior of being certified CA. The indicators are (1) to become a professional accountant, (2) CA is needed by the wider community (3) to be able to compete in the job market.

Attitude towards behavior is the perception of an individual's belief in the outcome of a behavior that forms his view of the action to be chosen. The indicators are: (1) the availability of job vacancies, (2) increasing self-esteem in the community; (3) guarantee of quality of life (4) increase competence.

Subjective norms are individual perceptions of social pressures that are accepted to encourage individuals to perform or not perform a CA certified behavior. The indicators include: (1) encouragement or advice from family, (2) encouragement or advice from a friendly environment (3) encouragement or advice from lecturers.

Perceived behavioral control is a person's perception of the factors that can facilitate or hinder the conduct of behavior related to the belief that the opportunities and resources needed will be available or not. The indicator is (1) ease of obtaining a CA certificate, (2) ease of cost

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Knowledge is a collection of information obtained from any process that makes a person know something and is a determining factor for someone to act. The indicators are: (1) knowing the regulations related to CA (2) knowing the CA certification requirements.

Personality type is the way individuals react and interact with the environment or other individuals. The indicators are (1) extraversion, (2) agreeableness, (3) conscientiousness, (4) neuroticism, and (5) openness.

The population is undergraduate (S-1) or four-diploma (D-IV) students majoring in accounting in the province of Bali. The reason is that to obtain the CA designation, one must take the CA certification exam with the minimum requirement that the minimum education level is diploma four (D-IV) or bachelor (S-1) in accounting held by Indonesian universities or foreign universities. which has been registered by the competent authority in accordance with the regulations based on the applicable law.

The sample was determined using a non-probability method with a convenience sampling technique. Multivariate research (including multiple regression analysis) sample size is recommended several times the number of variables, at least 10 times or more than the number of variables in the study (Sekaran, 2006:160). Sample size is recommended with a ratio of 10:1 or 20:1 cases for each variable As a general rule (Hair et al, 2006:98-99). Respondents in this study amounted to 235 respondents people. The minimum sample is 200 people because the number of indicators is 20.

The data used in this study is quantitative data from the respondents' answers, quantified using a 5-point Likert scale. The scale provisions are as follows: strongly agree (SS) is given a score of 5; agree (S) is given a score of 4; neutral (N) was given a score of 3; disagree (TS) is given a score of 2 and strongly disagree is given a score of 1. The source of research data is primary data, namely answers from respondents. Data was collected by survey method with questionnaires distributed online via google form via whatsapp, LINE and e-mail to make it more personal.

Before being distributed to the real respondents, a validity test was conducted to determine the reliability of the questions in revealing information. Validity test is done by using product moment correlation. The test results show that all the statements in the questionnaire are valid. Reliability test is used to measure a question which is an indicator of a variable or construct to be trusted, reliable and accurate. Reliability testing uses Cronbach's alpha coefficient. The test results show that all statements are reliable with Cronbach's alpha value greater than 0.06.

The analytical tool used in this research is partial least square (PLS) which is a multivariate statistical technique. The reasons for choosing this method in this study are: (1) PLS is a variant-based SEM that can predict models to develop theory, (2) the results to be obtained from data processing using PLS remain solid even though there are abnormal or missing data. , (3) can be used on small samples, (4) can be used on data with various types of scales.

The measurement model or outer model is evaluated by examining the validity and reliability of the construct. Convergent validity is measured by looking at the outer loadings and average variance extracted (AVE). Test the discriminant validity by looking at the cross-loading value. The reliability of the model will be measured by looking at Cronbach's Alpha and composite reliability. Causal relationship between variables using the inner model by examining the percentage of variance explained by the R-square value of the latent independent variable. The stability of the estimate was evaluated using a t-test through a bootstrapping process.

## RESULTS AND DISCUSSION

### Results

The number of questionnaires distributed to respondents was 235 questionnaires and all of them have been returned and can be analyzed. The characteristics of the respondents are presented in Table 1.

**Table 1. Characteristics of respondents**

No	Information	Amount		
		Person	%	
1	Gender	Man	54	22.97
		Woman	181	77.03
2	Age	20	30	12.84
		21	194	82.43
		22	11	4.73
3	GPA	3.51 – 4.00	217	92.57

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		3.01 – 3.50	18	7.43
4	Semester	7	235	100
5	Force	2018	235	100

### Data sources analyzed, 2021

Descriptive statistics are used to provide an overview of the data seen from the number of samples, minimum value, maximum value, average value (mean), and standard deviation of each variable used. Descriptions of research variables are presented in Table 2. Based on Table 2, on average, respondents tend to agree on the questions asked for each research variable.

**Table 2. Description of Research Variables**

Variable	Number of Respondents	Minimum Value	Average value	Maximum Value	Standard Deviation
Attitude towards behavior (X1)	235	2.00	4.08	5.00	1.07
Subjective norm (X2)	235	2.00	3.92	5.00	0.94
Perceived behavioral control (X3)			4.15	5.00	0.98
	235	2.25			
Knowledge (X4)	235	2.00	3.89	5.00	0.98
Personality type (X5)	235	2.00	4.02	5.00	1.09
CA certified interest (X6)	235	2.25	3.95	5.00	0.95

**Source:** data analyzed, 2021

The PLS evaluation model is carried out by assessing the outer model and the inner model. PLS does not limit the existence of certain distribution assumptions for parameter estimation, so parametric techniques to test or evaluate significance are not needed (Chin, 1998). Evaluation of the measurement model or outer model is carried out to assess the validity and reliability of the model. The indicators in this study are reflective because the latent variable indicators affect the variables, which can be evaluated through the convergent and discriminant validity of the indicators forming the latent construct and composite reliability and cronbach alpha for the indicator block (Ghozali and Latan, 2015: 73).

Convergent validity relates to the principle that the quantifiers (manifest variables) of a construct should be highly correlated. The convergent validity test of reflexive indicators with the SmartPLS 3.0 program can be seen from the loading factor value and the average variance extracted (AVE) value. The rule of thumb for the loading factor value is that it must be more than 0.7 for confirmatory research. The loading factor value between 0.6 - 0.7 for research that is explanatory is still acceptable (Ghozali and Latan, 2015: 74).

The test results show that there is one indicator of personality type that has a loading factor of less than 0.6, namely extraversion, then the indicator is eliminated, then the other eighteen indicators are retested. The SmartPLS output for the loading factor stage 2 shows that all indicators have a loading factor value greater than 0.6. This matter it means that the indicators of attitude construct towards behavior, subjective norm, perceived behavioral control, knowledge, personality type and interest with CA certification have met convergent validity. The output of Average Variance Extracted (AVE) is presented in Table 3.

**Table 3. Output Results Average Variance Extracted**

Construct	Average Variance Extracted (AVE) Value
Attitude towards behavior (X1)	0.578
Subjective norm (X2)	0.634
Perceived behavioral control (X3)	0.755
Knowledge (X4)	0.809
Personality type (X5)	0.658
CA certified interest (Y)	0.651

**Source:** Data processed, 2021

Based on Table 2 The AVE value of the attitude toward behavior variable, subjective norm, perceived behavioral control, knowledge of personality type and interest in CA certification has a value above 0.5, meaning that the indicators used in this study are valid or have met convergent validity.



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Discriminant validity is related to the principle that the manifest variables of different constructs should not have a high correlation. Discriminant validity was measured by the value of cross loading. The cross loading value of each indicator is higher for each other indicator than the measured latent variables as presented in Table 4.

**Table 4. Value of Loading Factor**

Indicator	Variable					
	X1	X2	X3	X4	X5	Y
X1.1	0.76					
X1.2	0.74					
X1.3	0.79					
X1.4	0.75					
X2.1		0.73				
X2.2		0.85				
X2.3		0.82				
X3.1			0.88			
X3.2			0.89			
X4.1				0.91		
X4.2				0.89		
X5.2					0.80	
X5.3					0.84	
X5.4					0.76	
X5.5					0.85	
Y1						0.75
Y2						0.85
Y3						0.82

Source: data analyzed, 2021

In addition to the validity test, the measurement of the model is also carried out through the reliability test of a construct. The reliability test of a construct with reflective indicators is carried out by looking at the value of Cronbach's Alpha and Composite Reliability (Ghozali and Latan, 2015: 75). The results of the analysis are presented in Table 5

**Table 5. Composite Reliability Test Results and Cronbach's Alpha**

Construct	Composite Reliability Value	Cronbach Alpha value
Attitude Towards Behavior (X1)	0.846	0.758
Subjective Norm (X2)	0.838	0.712
Perceptual Behavior Control (X3)	0.860	0.776
Knowledge (X4)	0.895	0.765
Personality Type (X5)	0.885	0.826
CA Certified Interest (Y)	0.848	0.730

Source: Data processed, 2021

Table 5 shows that the Composite Reliability value for all tested constructs is greater than 0.7 so it can be said that the reliability of the variable is high and reliable. Score *cronbach alpha* for each variable is greater than 0.7 so it can be said consistency each answer tested is classified as good.

The structural model was evaluated using R-square ( $R^2$ ) for each endogenous latent variable as the predictive power of the structural model (Ghozali and Latan, 2015: 78). The results of adjusting  $R^2$  of 0.67, 0.33 and 0.19 for endogenous latent variables in the structural model, indicate that the model is "good", "moderate", and "weak" (Chin, 1998). Adjust value  $R^2$  influence attitudes towards behavior, subjective norms, perceived behavioral control, knowledge, and personality type on

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interests of 0.628. This can be interpreted as 62.8 percent interest is influenced by variables attitudes towards behavior, subjective norms, perceived behavioral control, knowledge, and personality type, while 37.2 percent is explained by other variables outside the variables studied. The adjusted R-square value of 0.625 also indicates that the model is moderate.

The causality relationship between variables was carried out by looking at the parameter coefficient values and the statistical significance value of T. The results of the analysis are presented in Table 6 and Figure 1.

**Table 6. Result of causality relationship test**

Construct	Original Sample (O)	T Statistics	Significance
Attitude Towards Behavior (X1)	0.173	1,918	0.054
X1.1		18,585	
X1.2		8,693	
X1.3		22,518	
X1.4		16,896	
Subjective Norm (X2)	0.195	2,728	0.006
X2.1		9,289	
X2.2		27,981	
X2.3		19,538	
Perceptual Behavior Control (X3)	0.169	2,893	0.004
X3.1		35,157	
X3.2		25,743	
Knowledge (X4)	0.018	0.285	0.775
X4.1		48,819	
X4.2		25,914	
Personality Type (X5)	0.397	6,530	0.000
X5.2		21,129	
X5.3		20,134	
X5.4		24,039	
X5.5		41,493	

Source: Data analyzed, 2021

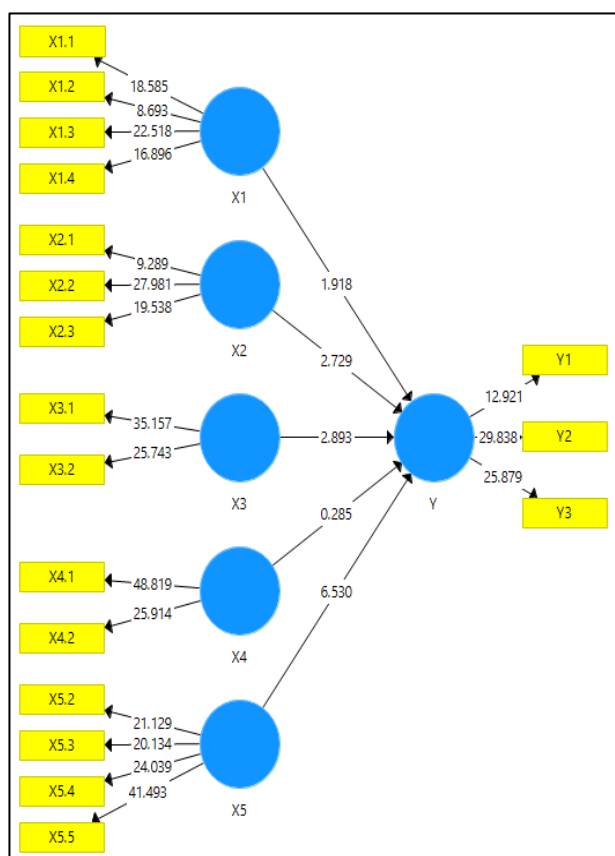


Image 1

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## PLS Analysis Results

Based on Table 6, a regression equation can be made as follows:

$$Y = 0.173.X1 + 0.195.X2 + 0.169.X3 + 0.018.X4 + 0.397.X5 + e$$

Information:

Y	= Interest
X1	= BrushGradual Behavior
X2	= NormSubjective
X3	=Perceptual Behavior Control
X4	=Knowledge
X5	=Personality type
e	= error

## DISCUSSION

The results of the analysis show that attitudes towards behavior affect the interest of CA certified accounting students. These results indicate that the higher the confidence of accounting students in the benefits of having a CA certification, the higher the interest of these students to be certified by a CA. The perception that with CA certification, there will be more job opportunities, guarantee a quality life, increase prestige in society and increase self-competence, causing increased interest in students to be CA certified. Increasing prestige in society is the main belief that influences interest in being certified CA. Based on the theory of planned behavior, an individual's attitude towards an action is determined by the belief in the consequences of a behavior called behavioral beliefs (Ajzen, 1991). Behavioral beliefs have to do with an act of assessing the benefits or losses incurred if we perform a behavior or not. This belief can strengthen the individual's attitude towards behavior based on an assessment of the behavior that can provide benefits or vice versa, individual beliefs can weaken the individual's attitude if the behavior is detrimental.

The results of this study support previous research conducted by Nisa (2019), Dewi et al. (2018), Sumaryono & Sukanti (2016), Solikhah (2014) which state that attitudes towards behavior affect a person's interest in obtaining CA certification. Yuniarti (2016), Vesperalis & Muliarta (2017), Dewi & Budiasih (2017), Dewi & Ratnadi (2018), Dos Santos & De Almeida (2018), Dewi & Sari (2018), Wen et al. (2018), Wijaya (2020) also proves that the greater a person's belief that following the Professional Accountant Education (PPAk) will have positive consequences, the higher the student's interest in participating in the PPAk.

Subjective norms have a positive effect on the interest to be certified CA. These results indicate that students' perceptions of the expectations of the people around them can increase their interest in CA certification. The stronger the suggestions from parents, encouragement from friends and suggestions from lecturers, the more confidence the CA certified students have. Confidence in the advice given by friends is the most powerful factor influencing students' interest in being certified CA. The theory of planned behavior explains that subjective norm is an individual's feeling or suspicion on the expectations of the surrounding environment if the individual takes an action or does not perform a certain behavior. It is called a subjective norm because feelings are subjective.

The results of this study are in line with previous research conducted by Permata et al. (2019), Mihartinah & Corynata (2018), Bekoe et al. (2018), Sumaryono & Sukanti (2016), Wardani & Januarti (2015) which state that subjective norms affect a person's interest in obtaining CA certification. This means that the more support from the closest people and the environment, the higher a person's interest in obtaining CA certification. The results of this study are also in line with previous research conducted by Dewi & Budiasih (2017), Li & Qiu (2018), Kurniawan et al. (2018), Wen et al. (2018), Febriyanti (2019), Ningrat & Dewi (2020) which state that the greater the student's trust in social influences to take PPAk, the higher the interest of students to take PPAk.

Perceived behavioral control has an effect on the interest of CA certified students. These results indicate that the interest of students to be certified CA is influenced by the ease of obtaining a CA and the ease of cost. Students who have high perceived behavioral control will continue to be motivated and try to succeed because they are confident in the available resources and opportunities. They believe that CA certification can be obtained through examinations and the material being tested has been obtained during college. The theory of planned behavior states that a person's interest in performing certain behaviors is based on perceived behavioral control. Ajzen (2005) states that perceived behavioral control is a person's feelings related to the ease or difficulty of realizing a certain action. This perception is determined by the individual's strong belief in the availability of resources and opportunities that support or hinder the predicted action. The more supporting factors felt by the individual and fewer inhibiting factors to be able to go through a behavior, the individual has a tendency to perceive himself as easy to carry out the behavior. On the other hand, individuals will tend to perceive themselves as difficult to perform the behavior (Ajzen, 2005).

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Individuals who have a high perception of control will be motivated and try to succeed because they believe in the available resources and opportunities. The more supporting factors felt by the individual and fewer inhibiting factors to be able to go through a behavior, the individual has a tendency to perceive himself as easy to carry out the behavior. On the other hand, individuals will tend to perceive themselves as difficult to perform the behavior (Ajzen, 2005). Individuals who have a high perception of control will be motivated and try to succeed because they believe in the available resources and opportunities. The more supporting factors felt by the individual and fewer inhibiting factors to be able to go through a behavior, the individual has a tendency to perceive himself as easy to carry out the behavior. On the other hand, individuals will tend to perceive themselves as difficult to perform the behavior (Ajzen, 2005). Individuals who have a high perception of control will be motivated and try to succeed because they believe in the available resources and opportunities.

The results of this study are in line with previous research conducted by Umar & Bello (2019) and Sumaryono & Sukanti (2016) which stated that perceived behavioral control had an effect on a person's interest in obtaining CA certification.

Knowledge has no effect on the interest of CA certified students. Respondents' knowledge of CA certification is still low. Likewise, knowledge of CA certification requirements. Based on cognitive theory, the factor that influences the process of making a decision is the ability to think by involving knowledge. Knowledge is the result of human sensing, or the result of knowing individuals on an object through the individual's senses and is strongly influenced by the intensity of attention and perception of the object (Notoadmodjo, 2012). This knowledge is obtained through a process of continuous interaction with the environment described in this theory. The results of this study are in line with previous research conducted by Sumaryono & Sukanti (2016) which stated that the level of knowledge about CA had no effect on student interest in obtaining CA certification.

Personality type has an effect on interest in being certified CA. Personality is defined as the overall way an individual responds to and interacts with the environment or other individuals. The factors that determine a person's personality can be derived from heredity, namely a person's genetic factors and environmental factors the individual is raised such as family norms or friends and social groups. Of the five dimensions of the big five personality model, the openness dimension has the greatest contribution in influencing the interest of CA certified students. The openness personality dimension groups individuals based on their interest in something and also their curiosity to learn new things. Individuals who have an openness personality type generally look imaginative, fun, creative, and artistic, intellectually curious, and always curious. Personality is a dynamic construction of the psychological system that exists within the individual that determines a person's ability to adapt uniquely to his environment. Each individual has different adaptability and is not the same between individuals with each other (Balgies, 2018). An attitude of openness can have a positive effect on cognitive and affective commitment (Utami et al. 2021).

The results of this study are in line with previous studies which examined the effect of personality type on student interest in accounting profession education. Research conducted by Husin et al. (2015), Aziz et al. (2017), Atela & Rather (2020), Astuti (2021) prove that students who have strong personalities, like challenges, don't like to procrastinate, and have a strong drive to compete tend to have an interest in joining the Professional Accountant Education.

The implication of this research is to increase the number of accounting students with CA certification and to be able to compete globally, the Indonesian Institute of Accountants can use the theory of planned behavior approach, namely three antecedents of intention: student attitudes towards CA certification, subjective norms or social environment and ease of obtaining CA certification. The personality type, namely the big five personality dimension, is also important to understand in promoting Charter Accountants.

### **CONCLUSION**

The determinants of student interest in chartering accountants are attitudes towards CA certification, subjective norms, perceived behavioral control and personality type. Increasing prestige in society, encouragement or advice from friends, the ease of obtaining a CA certificate and the openness personality type have the greatest contribution in influencing the interest of CA certified students. Meanwhile, knowledge has no effect on students' interest in CA certification.

The limitation of this research is in measuring personality type using a questionnaire so that respondents' answers are based on the available answer choices. Future research is expected to improve this research by using personality inventories developed by psychologists and to deepen testing of openness personality types in predicting interest.

### **THANK-YOU NOTE**

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