Eduvest – Journal of Universal Studies
Volume 6 Number 1, January, 2026
p- ISSN 2775-3735- e-ISSN 2775-3727

Factors Influencing Students' Interest in Taking the Accounting Technician Certification Exam

Fariyana Kusumawati*, Yudhanta Sambharakreshna, Anis Wulandari
Universitas Trunojoyo Madura, Indonesia
Email: fariyana.kusumawati@trunojoyo.ac.id*, yudhanta.fe@trunojoyo.ac.id, anis.wulandari@trunojoyo.ac.id

ABSTRACT

This study aims to assess the level of interest of students in taking the accounting technician certification exam at the Accounting Study Program, Trunojoyo University, Madura. The study adopted a quantitative approach using multiple linear regression models to analyze the relationships between these variables. The population of this study consisted of active accounting students who were in the fourth semester and above, as they were considered to have sufficient academic exposure to make informed decisions regarding professional certification. Deliberate sampling techniques were used to ensure that respondents met predefined criteria relevant to the research objectives. The findings of this study show that facilities and infrastructure, learning methods, and certification benefits have a significant positive influence on students' interest in taking the accounting technician certification exam. On the other hand, the competence of instructors and the application of competency certification were found to have no significant effect on student interest. These results suggest that students are more motivated by real learning support systems and perceived certification value for their future careers than by procedural aspects or instructor-related factors. The implications of this study are twofold. For students, the results can encourage greater motivation to pursue competency certifications as part of their professional development. For accounting study programs, the findings provide valuable insights into improving the quality of learning through enhanced facilities, innovative learning models, and clearer communication about the benefits of professional certification.

KEYWORDS *Interest, Facilities and Infrastructure, Instructor Competence, Learning Methods, Certification Implementation, and Certification Benefits.*

INTRODUCTION

In this digital era, education in Indonesia faces the challenge of producing graduates with skills in their fields (World Economic Forum, 2018; OECD, 2019). Therefore, it is crucial for undergraduate graduates to equip themselves with skills that can enhance the quality of their competencies needed by industry (Tomlinson, 2017; Jackson & Bridgstock, 2021). Skills development requires support from universities to create skilled human resources aligned with the qualifications required by industry (Sutrisno & Sofyan, 2020).

Research conducted by Heang et al. (2019) and Dwiharyadi (2021) shows that soft skills are prioritized over hard skills among employers. Another study, conducted by Ghani & Suryani (2020), analyzing 523 online job advertisements on an online job website, showed that the most important skills needed by accounting graduates are interpersonal skills and communication skills.

Education providers, as graduate producers, are addressing this by offering programs that improve student quality not only in academic abilities but also in competency through competency certification (Bagdasarian et al., 2019; Boyd et al., 2007; Klein-Collins, 2012;

Parson et al., 2018). Competencies in the field of accounting, such as accounting technicians, are targeted for students to improve their competencies. The interest of accounting students in pursuing accounting technician certification has shown significant growth year after year. They are motivated to pursue accounting technician certification in the hope that this certification will enhance graduates' accounting competency, enabling them to compete in the workforce. Many employers of graduates who require employees not only look at their diplomas but also at the professional certifications held by prospective employees to demonstrate their competency.

Siagian (1995) defines motivation as the desire and willingness to devote one's abilities, expertise, energy, and time to carrying out various activities that are their responsibility in achieving predetermined organizational goals and objectives. One factor that can influence students' ability to improve their competency is motivation. This motivation will drive someone to do something until they achieve their goals (Mediawati, 2010). Motivation has a significant influence on interest and is the driving force behind taking action (Sardiman, A.M. (2006), Abidin & Erfanto (2015).

The Big Indonesian Dictionary defines motivation as a conscious or unconscious drive that arises from within a person to perform an action with a specific purpose. According to Maslow (1943) Motivation is the process of fulfilling basic needs to ultimately achieve self-actualization. Motivation theory explains that if someone does not understand the purpose of what will be done then motivation will not arise, after someone understands what is an important goal for him, then that person has the ability to achieve that goal.

Based on this theory, things that can influence motivation are abilities or competencies Palupi, G. A. (2022). Motivation moves the soul to behave in doing something with a certain intention and purpose Oktia Dini, Y. (2014). Motivation also means the desire to devote abilities in expertise, energy, and time to carry out activities to achieve certain goals Abidin & Erfanto, (2015). Motivation has a very large influence on interest so that it becomes a driver for someone to carry out an action Arief M, S. (2006).

Educational institutions support student competency improvement by providing adequate resources such as infrastructure, instructor competency, learning methods, certification exams, and the benefits of competency certification. According to the Big Indonesian Dictionary (2008), facilities are defined as everything necessary to achieve meaning and goals, and infrastructure is defined as everything that serves as the primary support for a process. In improving student competency, facilities and infrastructure are crucial for supporting the teaching and learning process.

One such facility and infrastructure available in the accounting study program is the availability of an accounting laboratory. Adequate facilities and infrastructure can create a conducive environment for improving student competency. An instructor is someone tasked with teaching and providing training and guidance; they can also act as teachers, trainers, and caregivers (KBBI, 2008). Student success is inextricably linked to competent instructors/teachers. Competent instructors are likely to be better able to provide effective support to students and effectively address their questions and needs.

A learning method is a method or method used to implement a predetermined plan in the form of concrete, practical activities to achieve learning objectives. (Serba-Serbi, 2020). The Accounting Study Program at Trunojoyo University, Madura, employs student-centered

learning and demonstration methods. This method is believed to be highly effective in enhancing the learning process and achieving optimal learning outcomes.

To test the academic abilities and competencies of students, the Accounting Study Program holds certification exams in collaboration with the Professional Certification Institute for Accounting Technicians (LSPTA). The Accounting Study Program has held accounting technician certification exams in the financial report preparation cluster based on SAK ETAP. The more frequently the study program conducts certification exams, the higher student interest in taking them.

Competency certificates offer numerous benefits for students, such as faster job placement due to increased competitiveness in the workforce and increased self-confidence. The more competency certificates a student holds, the better prepared they are to face competition in the workforce. The benefits of competency certificates can increase student interest and motivation in taking the competency certification exams.

Due to the high demand or need of workforce users for the competency skills possessed by prospective workers in their fields, the UTM accounting department has seized this opportunity by improving the quality of its graduates through accounting technician (TA) competency certification. The purpose of this study is to improve the quality of accounting students through the accounting technician competency certification exam. Therefore, this study aims to examine accounting students' interest in taking the accounting technician certification exam. This study is expected to contribute to education providers to focus more on improving student competency through accounting technician certification. For accounting students, this study is expected to motivate them to obtain an accounting competency certificate as a provision for obtaining employment. Thus, the research framework in this study is as follows:

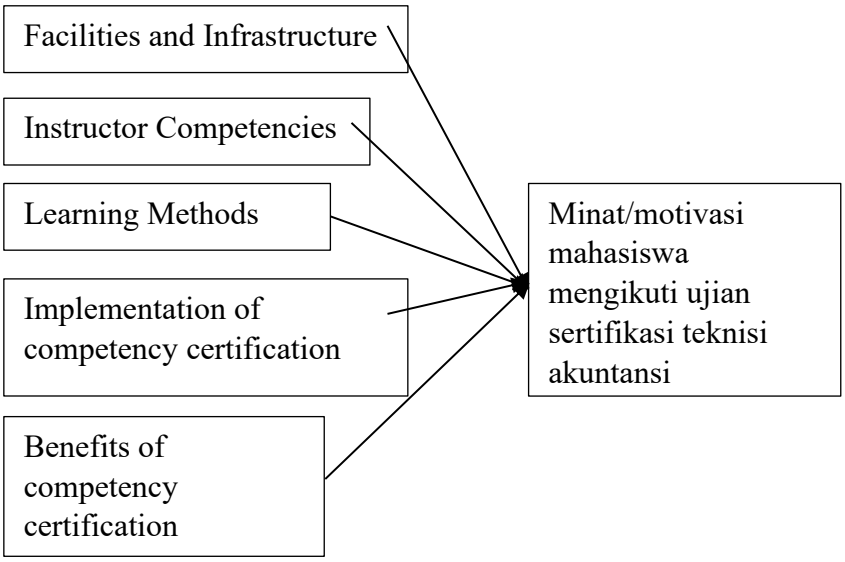

Figure 1. Research Framework

Based on the background and the research framework above, the hypotheses of this study are formulated as follows:

H1: Facilities and infrastructure have an effect on students' interest/motivation in taking the TA certification exam.

H2: Instructor competence has an effect on students' interest/motivation in taking the TA certification exam.
H3: Learning methods have an effect on students' interest/motivation in taking the TA certification exam.
H4: The implementation of competency certification has an effect on students' interest/motivation in taking the TA certification exam.
H5: The usefulness of competency certification has an effect on students' interest/motivation in taking the TA certification exam.

METHOD

This research is associative quantitative research that examined the relationship between two or more variables. The object of this research was accounting students in the Faculty of Economics and Business (FEB) at UTM. The population comprised all accounting major students at Trunojoyo University, Madura. The sample consisted of active fourth-semester and above accounting students.

The sampling technique was purposive sampling with the following criteria: (1) accounting students in the fifth semester and above, (2) students who had participated in financial accounting laboratory activities, and (3) students who had taken the accounting technician certification exam. This study used primary data from closed-ended questionnaires. Data analysis was conducted using IBM SPSS Statistics 26 and included descriptive analysis, validity and reliability tests, classical assumption tests, and hypothesis testing via multiple linear regression models.

RESULT AND DISCUSSION

Research Object Description

This study used primary data collected through questionnaires with a sample of accounting students. Based on the research criteria, the final sample consisted of 124 respondents.

Table 1. Number of Respondents

Criteria	Number
Students in the 5th semester and above	500
Students who did not take the financial accounting laboratory	(300)
Students who did not take the TA certification exam	(76)
Total sample	124
Number of questionnaires received	124

Based on Table 1, the total number of respondents processed in this study was 124. Of these, 24 respondents (19%) were male, and 100 respondents (81%) were female. Regarding academic level, 42 respondents (34%) were in the 5th semester, 81 respondents (65%) in the 7th semester, and one respondent (1%) in the 9th semester. The demographic identity of respondents is presented in the diagram below.

Reliability and Validity Test

Table 2 shows the results of the reliability test. The results indicate that all six variables have Cronbach's Alpha values above 0.60, which means that the data are reliable.

Table 2. Reliability Test Results

Variable	Cronbach's Alpha	Result
Facilities and Infrastructure	0.881	Reliable
Instructor Competence	0.913	Reliable
Learning Methods	0.814	Reliable
TA Certification Exam Implementation	0.867	Reliable
Usefulness of Competency Certification	0.932	Reliable
Student Interest/Motivation in Taking the TA Exam	0.880	Reliable

Source: Processed Data, 2023

The validity test results show that all Pearson correlation values are positive and significant at the 5% level. Thus, all questionnaire items for each variable can be considered valid (see Appendix 1).

Descriptive Statistics Test

Table 3 presents the descriptive statistics test results. Student interest/motivation in taking the TA exam is the dependent variable, while facilities and infrastructure, instructor competence, learning methods, certification implementation, and certification usefulness are the independent variables.

Table 3. Descriptive Statistics Test

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Facilities & Infrastructure	124	1.333	5.000	4.1747	0.493
Instructor Competence	124	1.000	5.000	4.3104	0.530
Learning Methods	124	1.888	5.000	3.990	0.466
Certification Implementation	124	2.111	5.000	3.964	0.561
Usefulness of Certification	124	1.125	5.000	4.359	0.538
Student Interest/Motivation	124	1.428	5.000	4.230	0.533

Source: Processed Data, 2023

Coefficient of Determination Test

Table 4 shows that the Adjusted R-Square value is 0.662. This indicates that the dependent variable (student interest/motivation in taking the TA exam) is explained by the independent variables (facilities and infrastructure, instructor competence, learning methods, certification implementation, and certification usefulness) by 66.2%, while the remaining 33.8% is explained by other variables.

Table 4. Coefficient of Determination Test

Model	R	R-Square	Adjusted R-Square	Std. Error of the Estimate
1	0.822	0.675	0.662	2.173

Source: Processed Data, 2023

Classical Assumption Tests

Normality Test

The Kolmogorov-Smirnov (K-S) test shows that the Exact Sig. (2-tailed) value is 0.269, which is greater than 0.05. Thus, the data in this study are normally distributed.

Table 5. Normality Test Results

Variable	Significance	Exact Sig. (2-tailed)	Conclusion
Unstandardized Residual	0.05	0.269	Normal

Source: Processed Data, 2023

Multicollinearity Test

The multicollinearity test results in Table 6 indicate that all tolerance values are greater than 0.1 and all VIF values are less than 10. Thus, there is no multicollinearity, and the regression assumptions are met.

Table 6. Multicollinearity Test Results

Variable	Tolerance	VIF	Conclusion
Facilities & Infrastructure	0.520	1.924	No multicollinearity
Instructor Competence	0.519	1.928	
Learning Methods	0.518	1.931	
Certification Implementation	0.582	1.717	
Certification Usefulness	0.486	2.058	

Source: Processed Data, 2023

Heteroskedasticity Test

The Glejser test (Table 7) shows that all significance values are greater than 0.05, indicating no heteroskedasticity.

Table 7. Heteroskedasticity Test Results

Variable	Critical Sig.	Sig.	Conclusion
Facilities & Infrastructure	0.05	0.377	No heteroskedasticity
Instructor Competence	0.05	0.987	
Learning Methods	0.05	0.136	
Certification Implementation	0.05	0.310	
Certification Usefulness	0.05	0.075	

Source: Processed Data, 2023

Hypothesis Testing

Partial Test (t-Test)

Table 8 shows that facilities & infrastructure (H1), learning methods (H3), and certification usefulness (H5) have significance values below 0.05, so these hypotheses are accepted. Meanwhile, instructor competence (H2) and certification implementation (H4) have significance values above 0.05, so these hypotheses are rejected.

Table 8. Regression Test (t-Test)

Variable	B	Std. Error	Beta	t	Sig.
Constant	-0.934	2.054		-0.455	0.650
Facilities & Infrastructure	0.379	0.092	0.300	4.127	0.000
Instructor Competence	0.102	0.086	0.086	1.187	0.237
Learning Methods	0.207	0.065	0.232	3.190	0.002
Certification Implementation	-0.038	0.051	-0.052	-0.757	0.450
Certification Usefulness	0.355	0.065	0.409	5.431	0.000

Source: Processed Data, 2023

From the regression test results, the following regression equation can be formed: Y=−0.934+0.379X1+0.102X2+0.207X3−0.038X4+0.355X5+eY = -0.934 + 0.379X1 + 0.102X2 + 0.207X3 - 0.038X4 + 0.355X5 + eY=−0.934+0.379X1+0.102X2+0.207X3−0.038X4+0.355X5+e

Effect of Facilities and Infrastructure on Student Interest/Motivation

Regression results show a significance value of 0.000 (<0.05), meaning the first hypothesis is accepted. Facilities and infrastructure significantly affect student interest/motivation in taking the accounting technician certification exam. Adequate facilities in the learning process enhance students' skills and competencies required in the labor market. This finding aligns with competence motivation theory (Harter, 1978; White, 1959), which states that individuals are motivated to demonstrate and develop their abilities.

Effect of Instructor Competence Student Interest/Motivation

Regression results show a significance value of 0.237 (>0.05), meaning the second hypothesis is rejected. Instructor competence does not significantly affect student interest/motivation in taking the certification exam. Although competent instructors are essential, self-directed learning by students plays a more critical role in improving academic achievement and skills. This aligns with competence motivation theory, indicating that learning outcomes are not solely dependent on instructors.

Effect of Learning Methods on Student Interest/Motivation

Regression results show a significance value of 0.002 (<0.05), meaning the third hypothesis is accepted. Learning methods significantly affect student interest/motivation in taking the certification exam. The accounting program applies student-centered learning (SCL) and demonstration methods to encourage active learning. This supports the findings of Nasih et al. (2009), who argued that demonstration is effective in practical subjects such as accounting. This also aligns with competence motivation theory (Harter, 1978; White, 1959).

Effect of Certification Implementation on Student Interest/Motivation

Regression results show a significance value of 0.450 (>0.05), meaning the fourth hypothesis is rejected. Certification implementation does not significantly affect student interest/motivation. Students may prefer external certification providers offering flexible schedules, online exams, or convenient locations. This is consistent with Simatupang (2018), who found that certification implementation affects participation differently depending on external conditions.

Effect of Certification Usefulness on Student Interest/Motivation

Regression results show a significance value of 0.000 (<0.05), meaning the fifth hypothesis is accepted. Certification usefulness significantly affects student interest/motivation. Certification benefits include serving as a diploma supplement, boosting confidence, improving employability, and meeting graduation requirements. This supports competence motivation theory (Harter, 1978; White, 1959) and Putra (2022), who emphasized the multiple benefits of professional certification, such as enhancing credibility, career prospects, and compliance with professional standards.

CONCLUSION

This study found that facilities and infrastructure, learning methods, and competency certification benefits positively influenced accounting students' interest and motivation in taking the accounting technician certification exam, with better provisions leading to higher interest; however, instructor competence and certification implementation within the program had no significant effect, as students valued independent learning and external exam options. Limited to study program resources, future research should incorporate additional variables, such as student perceptions of their interest and motivation, to provide a more comprehensive analysis.

REFERENCES

Abidin, & Erfanto. (2015). Pengaruh motivasi terhadap minat mahasiswa akuntansi mengikuti ujian Certified Public Accountant (CPA). *Journal of Auditing, Finance and Forensic Accounting, 3*(1), 55–68. https://doi.org/10.21107/jaffa.v3i1.957.g856

Arief M, S. (2006). *Interaksi dan motivasi belajar mengajar*. Raja Grafindo Persada.

Bagdasarian, I., Stupina, A., Vasileva, Z., Shmeleva, Z., & Korpacheva, L. (2019). Accreditation of the university education as a guarantee of the competencies quality in the labor market. *International Multidisciplinary Scientific GeoConference: SGEM, 19*(5.4), 3–8.

Boyd, D., Goldhaber, D., Lankford, H., & Wyckoff, J. (2007). The effect of certification and preparation on teacher quality. *The Future of Children*, 45–68.

Dwiharyadi, A., Asrina, N., & Rosalina, E. (2021). Analisis kebutuhan kompetensi lulusan akuntansi. *Jurnal Akuntansi dan Manajemen, 16*(2), 22–32.

Ghani, M. A., & Suryani, A. W. (2020). Professional skills requirements for accountants: Analysis of accounting job advertisements. *Jurnal ASET (Akuntansi Riset), 12*(2), 212–226.

Heang, L. T., Mee, L. Y., Chithra, T., & Ramalingam, L. (2019). Job opportunities and employability skills required of business graduates in Malaysia: An investigation through online job advertisements. *Journal of Marketing Advances and Practices, 1*(1), 37–49.

Jackson, D., & Bridgstock, R. (2021). What actually works to enhance graduate employability? The relative value of curricular, co-curricular, and extra-curricular learning and paid work. *Higher Education, 81*(4), 723–739. https://doi.org/10.1007/s10734-020-00570-x

Klein-Collins, R. (2012). *Competency-based degree programs in the US: Postsecondary credentials for measurable student learning and performance*. Council for Adult and Experiential Learning.

Maslow, A. H. (1943). A theory of human motivation. *Psychological Review, 50*(4), 370–396.

Mediawati, E. (2010). Pengaruh motivasi belajar mahasiswa dan kompetensi dosen terhadap prestasi belajar. *Jurnal Pendidikan Ekonomi Dinamika Pendidikan, 5*(2), 134–146.

Nasih, A. M., & Kholidah, L. N. (2009). *Metode dan teknik pembelajaran agama Islam*. PT Refika Aditama.

OECD. (2019). *OECD future of education and skills 2030: Education and skills for 2030*. OECD Publishing. https://doi.org/10.1787/2eacb3cf-en

Oktia Dini, Y. (2014). Pengaruh motivasi terhadap minat mahasiswa akuntansi mengikuti ujian ACPAI. *Angewandte Chemie International Edition, 6*(11), 5–24.

Palupi, G. A. (2022). Macam-macam teori motivasi menurut ahli. *Tirto.id*. https://tirto.id/macam-macam-teori-motivasi-menurut-ahli-maslow-hingga-herzberg-gtnd

Parson, L., Childs, B., & Elzie, P. (2018). Using competency-based curriculum design to create a health professions education certificate program that meets the needs of students, administrators, faculty, and patients. *Health Professions Education, 4*(3), 207–217.

Sardiman, A. M. (2006). *Interaksi dan motivasi belajar mengajar*. Grafindo.

Siagian, S. P. (1995). *Teori motivasi dan aplikasinya*. PT Rineka Cipta.

Sutrisno, B., & Sofyan, H. (2020). University–industry collaboration in developing graduate employability skills in Indonesia. *Journal of Technical Education and Training, 12*(3), 45–54. https://doi.org/10.30880/jtet.2020.12.03.005

Tomlinson, M. (2017). Forms of graduate capital and their relationship to graduate employability. *Education + Training, 59*(4), 338–352. https://doi.org/10.1108/ET-05-2016-0090

World Economic Forum. (2018). *The future of jobs report 2018*. World Economic Forum.