

## **Motivation of Non Registered Auditor to Take Profession of Accountant Education (PPAk)**

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**Abstract:** *This study aimed to examine the influence of motivation of quality, career, economic, seeking knowledge, degree, and taking USAP over the non-registered auditor's interest in taking PPAk after the change in the regulation. This study obtained responds from 46 auditors who have not taken PPAk or non-registered auditors. Double linear regression technique was used in this study to examine the research data using Smart PLS software. Result analysis of this model indicated that quality and career motivation variable positively influence the non-registered auditor's interest in taking PPAk, meanwhile economic, seeking knowledge, degree and taking USAP did not influence the non-registered auditor's interest in taking PPAk. In general, this study revealed that motivation of auditors could also be influenced by pressure or latest fact about the education program that they would take. The change in regulation on PPAk has changed the auditor's motivation to different direction.*

**Keywords:** *Motivation, an audit, auditors, interest, the profession of accountant education (PPAk).*

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### **I. Background**

Indonesian government's planning to implement ASEAN Economic Community (AEC) in 2015 has directly led to the increase of demand of public accountant profession in Indonesia. Study conducted by Rahayu (2003) showed that students majoring in accounting who were willing to work as public accountant were only 14,17%. It happened due to accounting students' negative perception of public accountant profession as a profession with full of challenge, difficult to accomplish, tight competition, and the access to public accountant vacancy that considered difficult.

The indication of low interest can also be seen at level of interest of auditors who work in Public Accountant Office (KAP) to take Accountant Profession Program (abbreviated as PPAk). Education data from University of Brawijaya and University of Airlangga in 2013 showed that from 15 until 20 students of one class, it was found that only 3 up to 5 students who worked as auditor. Data from Indonesian Accountant Association (IAI) in 2013 indicated that Indonesia has been left far behind by its neighboring countries. Recently, Indonesia only has around 1000 auditors who possess Public Accountant Certificate (iaiglobal, 2013). Indonesian Public Accountant Institution (IAPI) in September 2013 had made a change related to the requirements to take Certified Public Accountant Exam (hereinafter abbreviated as USAP), where state register number was no longer required, or in other words PPAk was no longer required to be taken. This change was one of the efforts made by IAPI to increase the number of public accountant in Indonesia. One factor which could trigger the change of the interest was the latest facts and events, such as the change in the regulation. Data on the implementation of PPAk in the University of Brawijaya indicated that the change of the interest in taking PPAk has reached 7% per year in the period of 2013 until 2014.

The change in regulation aroused a possibility of change in the motivation of every auditor who would take PPAk. Motivation theory proposed by McClelland states that motivation as a need is divided into three, they are need for achievement, need for power, and need for affiliation (Robbins, 2008). Study conducted by Indrawati (2009) indicated that quality motivation, career motivation and social motivation were the motivations that influenced the interest in taking PPAk, whereas, economic motivation did not affect the interest in taking PPAk. Research conducted by Muda and Linda (2011) showed that accounting knowledge motivation, quality motivation, and economic motivation influenced the interest in taking PPAk, whereas, career motivation did not give any influence. This study also found that there was no difference of interest in taking PPAk between students in state and private University.

Study conducted by Minan (2011) indicated that quality motivation and career motivation gave an effect to the interest in taking PPAk, whereas, economic motivation did not affect the interest in taking PPAk. Benny and Yuskar (2006) revealed that quality and career motivation influenced the interest due to self-driven to possess, to improve self-quality and skill of their occupied field. In contrast, economic motivation did not affect the interest in taking PPAk, it happened due to an opinion that economic welfare could be obtained from various field of profession (Benny dan Yuskar, 2006).

The result of Lisnasari's study (2008) indicated that there were different factors that influenced the interest in taking PPAk on regular bachelor degree (S1) students, extension bachelor degree (S1) students, and PPAk students. Study conducted by Widyastuti, et al (2004) showed that career motivation was the only motivation that significantly influenced the interest in taking PPAk. Other finding of the study conducted by Widyastuti, et al (2004) was the different interest between freshmen and final-year students in taking PPAk.

## **II. Literature Review And Hypothesis Development**

### **2.1 McClelland Achievement Motivation Theory**

Research that examines the effect of motivation of quality, career, economic, seek knowledge, degree, and taking USAP of non-registered auditor on their interest in taking PPAk is one of types of research in the field of behavioral accounting. Study being conducted is behavior that motivates or encourages an individual in planning certain decision. Theory used in this research was motivation theory proposed by David McClelland. This theory will provide an explanation on motivation in different level of needs which will show what motivation that underlie person to act. McClelland's Motivation Theory was proposed in order to develop explanation in understanding human complexity, one of which is by analyzing human needs (Sutrisno, 2009). Therefore, it can be concluded that McClelland's motivational needs theory can be used as the basis to find out what factors that motivate non-registered auditor to take PPAk.

#### **2.1.1 The effect of quality motivation on the non-registered auditor's interest in taking PPAk**

In Robbins (2008), David McClelland's theory shows that each individual can be motivated by the need for achievement (achievement at higher level of quality. Relationship between level of education and performance quality has been studied by Thomas, Davis, and Seaman (1998). The study indicated that there was a close relationship between the level of Continuing Professional Education (CPE) and quality. Tella (2007) revealed that one of the reasons that a person could be motivated in making decision was in order to improve one's quality and achievement. Minan (2011) stated the improvement of ability and quality must be underlied with individual's strong intention. Study conducted by Indrawati (2009) indicated that quality motivation construct influenced the interest in taking PPAk. In line with Indrawati's study (2009), study conducted by Linda and Muda (2011) showed that quality motivation construct was a construct that influenced the interest. Empirical study conducted by Ismail and Lestari (2012) indicated quality and career motivation influenced the interest in taking PPAk. Based on the above descriptions, the hypothesis can be formulated as follows:

**H1: Quality motivation positively influences the interest of non-registered auditor in taking PPAk.**

#### **2.1.2 The effect of career motivation on the non-registered auditor's interest in taking PPAk**

McClelland's need theory states that one of human needs level is need for power (Robbins, 2008). Siegel, Blank, and Rigsby (1991) revealed that auditors who possess accountant professional education background need shorter time to be promoted as senior auditor and or as manager. PPAk could be one of the factors that motivate improvement of career. Tengker and Marosa (2007) stated that someone would be motivated to improve his/her career because of an assumption that higher career could also raise social economic status and achieve self satisfaction. Lisnasari's study (2008) found empirical evidence that career motivation was the only construct which dominantly influenced interest. This study was supported by Benny and Yuskar (2006) who found that career motivation was the most influential construct that influence interest. Minan (2011) found career motivation construct influenced the interest in taking PPAk. Another study which also shows that career motivation influence the interest in taking PPAk is found in empirical study conducted by Indrawati (2009). Study conducted by Ismail and Lestari (2012) also indicated that in addition to quality motivation, career motivation could influence the interest in taking PPAk. Based on the above descriptions, the hypothesis can be formulated as follows:

**H2 : Career motivation positively influences the non-registered auditor's interest in taking PPAk.**

#### **2.1.3 The effect of economic motivation on the non-registered auditor's interest in taking PPAk**

McClelland's theory suggests that every individual has a desire to control his/her environment or need for power, including financial power (Moorhead & Griffin, 2010). Paisey (2005) who studied reflection and the impact of the implementation of the policy related to accounting profession education indicated that education could be influenced by several factors, one of them was economic factor. Carpenter and Strawser (1970) conducted research in order to find the criteria of final-year accounting students in selecting their career. Their research indicated that starting salary (financial reward) was the one of the three most important characters in making decision. Minan (2011) found that economic motivation construct significantly influenced the interest. Linda and Muda (2011) showed a positive result of economic motivation to the interest in taking PPAk. However, different result showed in the study conducted by Widyastuti, et al (2004). They found that economic

motivation construct did not influence the interest in taking PPAk. The result of that study was consistent with the study conducted by Indrawati (2009), Ismail and Lestari (2012), Benny and Yuskar (2006). Based on the above descriptions, the hypothesis can be formulated as follows:

**H<sub>3</sub> : Economic motivation positively influence the interest of non-registered auditor in taking PPAk.**

#### **2.1.4 The effect of seeking knowledge motivation on non-registered auditor's interest in joining PPAk**

McClelland's need theory, in Moorhead & Griffin (2010), states that there is a need for achievement which drives to exceed, achieve the standard, and work hard for success. Pujadi (2007) studied factors that influence learning motivation, the result of the study showed that intrinsic motivation from the majority of respondent who took education was motivation of seeking knowledge based on their field of discipline. Zainin (2001) in his research stated that knowledge was one of the factors that significantly influenced an individual's desire to continue education. Research conducted by Linda and Muda (2011) indicated that knowledge was a variable which positively influenced the interest in taking PPAk. However, different result showed by a study conducted by Lisnasari (2008), her study showed that the existence of variable that did not influence the interest in taking PPAk, the construct was motivation to seek knowledge. Based on the above descriptions, the hypothesis can be formulated as follows:

**H<sub>4</sub>: Motivation to seek knowledge positively influence the interest of non-registered auditor in taking PPAk.**

#### **2.1.5 The effect of degree motivation on the non-registered auditor interest in taking PPAk**

Theory of needs as proposed by McClelland in Sutrisno (2009) states that every human has three levels of needs, one of them is need for affiliation. Moorhead & Griffin (2010) stated that individual would be in the level where he/she wanted to be appreciated for achievement, including achievement in academic field. It shows that auditors will also belong in the level of desire to receive appreciation (degree). Saydam (1996) stated that one of the factors which influenced someone to take decision was that one could be motivated by the desire to receive appreciation. In empirical study conducted by Lisnasari (2008), some of her research samples showed that degree motivation construct significantly influenced their interest in taking PPAk, but the test result of all research samples showed degree motivation did not influence the interest in taking PPAk. Pujadi's research (2007) which focused on learning motivation indicated that majority of respondent who took education process had variety of purposes one of them was to obtain bachelor degree. Based on the above descriptions, the hypothesis can be formulated as follows:

**H<sub>5</sub> : Degree motivation positively influences the interest of non-registered auditor in joining PPAk.**

#### **2.1.6 The effect of taking USAP motivation on the non-registered auditor's interest in taking PPAk**

Sugahara and Boland (2006) studied the motivation of accounting students and non-accounting students on selecting career as public accountant. The study showed that accounting student viewed public accountant profession as interesting career selection. Study conducted by Lisnasari (2008) indicated that one of constructs which significantly influenced the interest in taking PPAk was taking USAP. The result of study conducted by Sulistiani and Prastiwi (2012) indicated that respondent in their study viewed that having career as public accountant was one of careers which was still interesting. It means that the respondents have a big motivation to take USAP. Based on the above descriptions, the hypothesis can be formulated as follows:

**H<sub>6</sub> : USAP motivation positively influence the interest of non-registered auditor in taking PPAk.**

### **III. Research Method**

#### **3.1. Population and Sample**

Population in this study was auditors who took PPAk in East Java. The determination of sample in this study was made by using saturation or census sampling.

#### **4.3. Data Analysis Technique**

##### Outer Model and Inner Model

Outer model describe relationship among indicator with the construct. Inner model reflects the relationship among the constructs. Based on line diagram model, the equation of inner model in this study is as follows:

$$\eta_1 = \gamma_1 \epsilon_{1,1} + \gamma_2 \epsilon_{1,2} + \gamma_3 \epsilon_{1,3} + \gamma_4 \epsilon_{1,4} + \gamma_5 \epsilon_{1,5} + \gamma_6 \epsilon_{1,6} + \zeta$$

Description:

$\eta_1$  = Endogenous latent variable

$\gamma_1, \gamma_6$  = Exogenous latent variable

$\epsilon_1 - \epsilon_6$  = Coefficient  
 $\zeta$  = error

#### IV. Results

##### 4.1 Descriptive Statistic

Table 5.4

	N	Minimum	Maximum	Mean	Std. Deviation	Skewness
X1	46	23	50	42,54	6,281	-,948
X2	46	21	50	42,80	6,946	-1,274
X3	46	32	50	42,96	4,966	-,259
X4	46	10	25	21,52	3,469	-1,197
X5	46	3	5	4,54	,751	-1,304
X6	46	3	5	4,26	,713	-,431
Y	46	10	25	21,26	3,480	-1,265

Descriptive statistic shows data characteristics used in this study. *Skewness* value is used to see data normality. Table 5.4 shows that all variables have *skewness* value lower than  $\pm 1$ , therefore, this research model has met the assumption of data normality.

##### 4.2 Evaluation Model

###### Convergent Validity

Valuation in convergent validity testing is based on three parameters, such as AVE and *Communality* which more than 0,5 and value of *Loading Factor* which more than 0,7. These three parameters can be determined based on *Algorithm Table* and *Outer Loading Table* as follows:

Algorithm Table

	AVE	Composite Reliability	R Square	Cronbachs Alpha	Communality	Redundancy
Vx1	0,728	0,964		0,957	0,728	
Vx2	0,819	0,978		0,975	0,819	
Vx3	0,691	0,957		0,950	0,691	
Vx4	0,832	0,961		0,949	0,832	
Vx5	1,000	1,000		1,000	1,000	
Vx6	1,000	1,000		1,000	1,000	
Vy1	0,794	0,950	0,975	0,933	0,794	0,003

Outer loading Table

	Vx1	Vx2	Vx3	Vx4	Vx5	Vx6	Vy1
Q1	0,765	0,935	0,891	0,937	1,000	1,000	0,788
Q2	0,809	0,924	0,747	0,950			0,840
Q3	0,860	0,736	0,829	0,835			0,923
Q4	0,952	0,913	0,888	0,951			0,957
Q5	0,772	0,952	0,796	0,884			0,935
Q6	0,783	0,951	0,833				
Q7	0,780	0,945	0,829				
Q8	0,901	0,862	0,826				
Q9	0,950	0,913	0,851				
Q10	0,928	0,895	0,815				

Based on *Algorithm Table* presented above, it can be seen that the value of AVE and *Communality* in each construct is more than 0,5. The result of *outer loading* testing on *Outer Loading Table* also shows that all indicators have a value more than 0,7.

###### Discriminant Validity

After giving a value to convergent validity, the next step is measuring discriminant validity. In discriminant validity, valuation is based on the value of *Cross Loading* which is more than 0,7 within single variable or construct.

Cross Loading Table

	Vx1	Vx2	Vx3	Vx4	Vx5	Vx6	Vy1
Q1	0,765	0,935	0,891	0,937	1,000	1,000	0,788
Q2	0,809	0,924	0,747	0,950			0,840

Q3	0,860	0,736	0,828	0,835		0,923
Q4	0,952	0,913	0,888	0,951		0,956
Q5	0,772	0,952	0,796	0,883		0,935
Q6	0,783	0,951	0,833			
Q7	0,780	0,945	0,829			
Q8	0,901	0,862	0,826			
Q9	0,950	0,913	0,851			
Q10	0,928	0,895	0,815			

Based on *Cross Loading Table* above, it can be concluded that discriminant validity has been met because each indicator of each variable has a value more than 0,7.

Reliability Testing

Reliability testing can be carried out through two methods, such as a) *Cronbach's Alpha* value where the value must be greater than 0,6 and b) *Composite Reliability* value which must be greater than 0,7. Based on *Algorithm* table 5.5 above, all variables have *Cronbach's Alpha* value > 0,6 and *Composite Reliability* value > 0,7.

**4.3 Hypothesis Testing**

*Total EffectTable*

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	T Statistics (O/STERR)
Vx1 -> Vy1	0,845	0,844	0,039	0,039	21,501
Vx2 -> Vy1	0,328	0,332	0,150	0,150	2,183
Vx3 -> Vy1	0,006	0,005	0,019	0,019	0,346
Vx4 -> Vy1	-0,183	-0,185	0,138	0,138	1,325
Vx5 -> Vy1	0,022	0,021	0,016	0,016	1,379
Vx6 -> Vy1	-0,004	-0,003	0,017	0,017	0,216

Hypothesis Testing Result

1. **Hypothesis 1**, statistic value of T (*T-Statistic*) of quality motivation construct is 21,501 or  $\geq 1,64$ . Hypothesis 1 can be supported.
2. **Hypothesis 2**, statistic value of T (*T-Statistic*) of career motivation construct testing result is 2,183 or  $\geq 1,64$ . Hypothesis 2 can be supported.
3. **Hypothesis 3**, table 5.8 shows statistic value of T (*T-Statistic*) of economic motivation is 0,346 or  $\leq 1,64$ . Hypothesis 3 cannot be supported.
4. **Hypothesis 4**, statistic value of T (*T-Statistic*) of seek knowledge motivation construct is 1,325 or  $\leq 1,64$ . Hypothesis 4 cannot be supported.
5. **Hypothesis 5**, table 5.8 shows degree motivation has statistic value of T (*T-Statistic*) of 1,379 or  $\leq 1,64$ . Hypothesis 5 cannot be supported.
6. **Hypothesis 6**, Table 5.8 shows statistic value of T (*T-Statistic*) of motivation to take USAP is 0,216 or  $\leq 1,64$ . Hypothesis 6 cannot be supported.

**4.4 Discussion the Result of Study**

**4.4.1 The effect of quality motivation on the interest of non-registered auditor in taking PPAk**

Hypothesis 1 predicts the positive effect of quality motivation on the non-registered auditor's in taking PPAk. The result of this study shows that quality motivation variable influence non-registered auditor's interest in taking PPAk. Quality variable motivation is the most motivational variable for the non-registered auditor to take PPAk. Auditors consider good quality is important to support the performance in professional world. Auditors also consider that PPAk can also be a mean to improve communication quality and to add knowledge about the latest issues. It is more important than just focusing on one field of accountings.

The findings of this study were in line with motivation theory proposed by Davids McClelland who states that someone's motivation (auditor) can be driven by the desire to improve quality which gives an impact on achievement (Robbins, 2008). The result of this study which showed that quality motivation influenced the non-registered auditor's interest was consistent with Minan's study (2011) which stated that PPAk was held to improve quality and skill. Tella's study (2007) showed that in making decision, someone could be motivated by various factors, such as desire to improve quality and achievement. Thomas, Davis, and Seaman (1998) in their study revealed that there was a close relationship between Continuing Professional Education (CPE) and quality. Further, study conducted by Linda and Muda (2011) also indicated that quality motivation influenced the

interest in taking PPAk. Ismail and Lestari (2012) in their study also stated that quality motivation significantly influenced the interest in taking PPAk.

Thus, based on the examination result and discussion above, it can be concluded that in making decision to continue to the next level of education, auditors may be influenced by the desire to improve quality. Auditors consider that PPAk is one of media to improve quality. Besides, auditors also believe that better quality will give an effect on the effectiveness and efficiency in working.

#### **4.4.2 The effect of career motivation on non-registered auditor's interest in joining PPAk**

Hypothesis 2 predicts positive effect of career motivation on the non-registered auditor's interest in taking PPAk. The result of this study shows that career motivation variable influence the non-registered auditor's interest in taking PPAk. Majority of auditors view that PPAk as one of media to improve their career. Siegel, Blank, and Rigsby (1991) revealed that career can influence auditor to make decision to take additional professional education. Auditors who had accountant professional education background would a need shorter time to be promoted as senior auditor and or manager.

This study was consistent with the result of study conducted by Indrawati (2009) who found that career motivation gave an effect on the interest in taking PPAk. Further, Widyastuti (2004) in her study stated that career motivation constitutes the only variable that influenced the interest in taking PPAk. In her study on factors influencing the selection of career, Wijayanti (2001) stated that one of the factors that influenced career was professional education. Therefore, it can be concluded that auditor consider improvement of career as an important issue. Auditor career can be influenced by several things which can be taken as consideration, such as level of education. PPAk is one of additional education for auditor to get a better career.

#### **4.4.3 The effect of economic motivation on non-registered auditor's interest in taking PPAk**

Hypothesis 3 predicts the positive effect of economic motivation on the non-registered auditor's interest in taking PPAk. Economic motivation can also be defined as motivation which aims to obtain financial reward. According to Lisnasari (2008), financial reward is a form of management control system that is implemented in the company operational process. The result of this study showed that economic motivation variable did not influence non-registered auditor's interest in taking PPAk. Auditors considered that PPAk could not give an effect on economic condition directly, whereas, financial or economic reward would increase along with the improvement of career. An effort that could be carried out by auditors to reach better career was by having better level of competency or quality. The result of study showed that economic motivation did not influence the interest in taking PPAk was consistent with the result of study conducted by Indrawati (2009) who found that economic motivation did not give any effect on the interest in taking PPAk. Study conducted by Ismail and Lestari (2012) also found that economic motivation was the only variable that did not affect the interest in taking PPAk.

The result of this study was not in line with the study conducted by Linda and Muda (2011) who found that economic motivation influenced the interest in taking PPAk. Linda and Muda (2011) revealed that it could be happen due to majority of respondent considered that taking PPAk could increase their income. Study conducted by Minan (2011) also found that economic motivation construct significantly influenced the interest in taking PPAk. Consistent with the result of the study, McClelland's theory states that every individual has a desire to control its environment or there is a need for power, including financial power (Moorhead & Griffin, 2010).

Based on above discussion, it can be concluded that auditors do not consider that PPAk as a tool which can raise their income (economic). This point of view may arise because some auditors recently consider quality as a very important issue. By having better quality, it will automatically raise the economic condition.

#### **4.4.4 The effect of seeking knowledge motivation on the non-registered auditor's interest in taking PPAk**

Hypothesis 4 predicts positive effect of seeking knowledge motivation on the non-registered auditor's interest in taking PPAk. The result of this study showed that seek knowledge motivation variable did not give any effect on non-registered auditor's interest in taking PPAk. Auditors's decision to take PPAk was not only motivated by the desire to get knowledge in accounting field because PPAk could be the medium for auditors to get knowledge in the field of communication as well as knowledge about issues on the latest policy and regulation related to accounting. The result of this study was consistent with the result of study conducted by Lisnasari (2008) who indicated seeking knowledge motivation construct was a construct that did not influence the interest in taking PPAk. A study conducted by Tan and Alison (1999) who studied the performance quality of auditor who worked in public accountant firm. The study revealed that, in working world, the most important was one should understand the complexity of working in advance, and then followed by knowledge which served as the factors that support the work.

Different result found in the study conducted by Pujadi (2007), the study indicated that intrinsic motivation of majority of respondent who took education was the motivation to obtain knowledge based on their field of study. Other study conducted by Zainin (2001) who studied factors influencing the interest in completing education. Such study indicated that knowledge was variable that significantly influenced the desire to continue education. Linda and Muda (2011) in their study stated that knowledge gave an effect on the interest in taking PPAk. Therefore, it can be concluded auditors do not consider PPAk as a media to seek knowledge in the field of accounting only. In line with the goal of PPAk which serves as media to improve quality, in this case, quality is defined broadly where PPAk as an institution that offers the improvement of ability which can support the graduate students in professional world, such as the ability to communicate.

#### **4.4.5 The effect of degree motivation on the non-registered auditor's interest in taking PPAk**

Hypothesis 5 predicts that the positive effect of degree motivation on the non-registered auditor's interest in taking PPAk. This study shows that degree motivation variable does not affect the non-registered auditor's interest in taking PPAk. It can be happened because auditors consider that degree is not important issue and something that must be achieved. Degree will be automatically obtained by taking PPAk. Majority of auditor consider that obtaining good quality and skill are more important than only obtaining degree. The result of the study which showed that degree motivation construct did not affect the interest in taking PPAk was consistent with the test result of all samples obtained in Lisnasari's study (2008) which showed degree motivation did not affect the interest in taking PPAk. Study conducted by Andri (2010) which examined education program motivation on the performance also supported the result of this study. In his study, Andri (2010) stated that individual could be motivated to gain added value within his group, but the added value was performance quality not only rewards in the form of degree.

The result of this study was not in line with need motivation theory proposed by Mc Clelland in Sutrisno (2009) which states that every human has three levels of needs, one of them is the need for affiliation, which is the need of human to be recognized in his group or environment. Degree is a form of academic reward which can make individual to be recognized in his group. Saydam (1996) stated that one of the factors that influenced someone to make decision could be motivated by the desire to obtain appreciation. While, Pujadi (2007) stated that majority of respondent who took education aim to get a college degree. Therefore, it can be concluded that majority of auditor think that the goal of taking PPAk is to improve competency and quality for the sake of supporting professionalism. Degree only functions as academic reward which is obtained from the education process that has been taken.

#### **4.4.6 The effect of taking USAP motivation on non-registered auditor's interest in joining PPAk**

Hypothesis 6 predicts the positive effect of taking USAP motivation on the non-registered auditor's interest in taking PPAk. The result of study showed that taking USAP motivation variable did not affect non-registered auditor's interest in taking PPAk. It could be happened due to the press release of the issuance of minister of finance regulation No. 17/PMK.01/ 2008. It states that to take USAP, someone is not obliged to have state registered number. It means that in order to take USAP, an auditor does not need to take PPAk education program. Rahayu (2003) in her research showed that the interest to be public accountant was fairly low. It happened due to negative perception that viewed public accountant as a profession with full of challenge, difficult to accomplish, tight competition, and the access to public accountant vacancy was considered difficult.

The result of this study was not in line with study conducted by Lisnasari (2008). It indicated that one of construct that significantly affected the interest in taking PPAk was taking USAP. The result of study conducted by Sulistiani dan Prastiwi (2012) indicated that respondents in their study considered that having career as public accountant was one of careers which was still interesting. Sugahara and Boland (2006) studied how the motivation of accounting students and non-accounting students on public accountant. The study showed that accounting students considered that public accountant was interesting career selection. Therefore, it can be concluded after the change in regulation on PPAk put into effect, the reason why auditor taking PPAk is no longer motivated by the desire to take USAP (become public accountant), but rather motivated by other factors, such as quality because recently by having good quality, it is possible that auditor could take public accountant certification test or USAP.

#### **4.7 Auditor's motivation taking PPAk after the change in regulation on PPAk**

This study indicated that auditors were getting motivated to improve their quality and career after the change in regulation on PPAk. Government's planning to enforce AEC in 2015 was one of the factors that motivated the auditor to improve their quality in order to compete with accountant from various countries. Career could be one of the reasons which motivated auditor to take PPAk. Auditor considered that career was more important than degree and economic (income).

Majority of auditors considered that degree could be obtained directly by taking PPAk, and good career would automatically affect the economic level (income). This study also found that auditors were no longer motivated by desire to take USAP. Due to the change in regulation, where PPAk was no longer regarded as the requirement to take USAP, had changed the point of view of most auditors. Auditors who previously took PPAk only just for fulfilled the requirement to take USAP, recently were more motivated to improve their quality and career. In general, the result of this study was in line with the theory of motivation proposed by David McClelland

The theory concludes that each individual will have needs that are interchangeably. This theory assumes that need will not stop after being satisfied, need that has been satisfied is very likely reappear in the future. Thus, it can be concluded that this study indicates that auditor's motivation will constantly changing along with the pressure that is given. Change of motivation can also be affected by latest condition and fact related to the field of education which will be taken.

## **V. Conclusion, Implication, Limitation And Research Suggestion**

Based on the examination result, it can be concluded that quality and career motivation variable influence non-registered auditor's interest in taking PPAk, whereas economic, seek knowledge, degree and taking USAP motivation do not influence the interest in taking PPAk. It indicates that auditors consider quality and career as the most important motivation compare to other motivations. In general, the result of this study indicates that motivation of an auditor can also be influenced by pressure or latest fact relating to the field of education that will be taken. The change in regulation on PPAk changes the auditors' motivation to different direction. Auditors are increasingly motivated to improve their quality and career after the change in regulation related to PPAk.

The result of this study gives a contribution to behavioral accounting literature related to the effect of motivation on the non-registered auditor's in taking PPAk. Findings of this study show empirical evidence of motivation on non-registered auditor's interest in taking PPAk. Findings in this study contribute to implication theory where the findings of this study enrich and give empirical supports on the theory of motivation (McClelland). There are limitations that need to be improved for the next study, *firstly*, this study is limited to one issue or fact about event of change related to the title of this study. Issue or fact about the event of change may not fully change the motivation and interest of every auditor to make decision to take additional professional education, in this case PPAk. *Secondly*, this study only uses previous studies as the material to discuss the difference motivation in taking PPAk. It happens because in one study, testing the difference requires the use of the same respondents which are then to be compared.

It is suggested that the next study will connect the research with latest issues and regulations related to PPAk, for example, regulation No.25/PMK.01/2014 that regulates provision on how to get accountant degree (Ak) in addition to taking PPAk, someone must take professional accountant certification. For the next research, it is recommended to add more variables that in accordance with the theme and issues of research that will conducted so that the research is able to find out the change of motivation which may happen in different condition and times.

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