



## Study Motivation, Academic Performance and Career Commitment in Accounting Profession

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DOI: 10.15294/dp.v13i1.13816

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### History Article

Received 20 February 2018  
Approved 4 May 2018  
Published 30 June 2018

### Keywords

Conflict Anticipation and Academic Performance; Extrinsic Interest; Intrinsic Interest; Normative Belief; Study Motivation

### Abstract

The aim of the research is to examine the relationship between students' motivation, academic performance and career commitment to accounting profession among undergraduate accounting students. The sample of the study involved 101 undergraduate accounting students of Universitas Padjadjaran. Purposive sampling technique was used in this study. There are three independent variables investigated in this study, namely study motivation, academic performance and commitment carrier in the accounting profession. Intrinsic interest, extrinsic interest, normative belief and conflict anticipation was treated as sub-variable of the study motivation. Descriptive analysis along with bivariate correlation analysis was applied in this study. The results indicated that majority of accounting undergraduate student choosing accounting study program due to intrinsic interest motivation and extrinsic interest motivation and there is no indication motivation influenced by normative believe motivation and conflict anticipation motivation. Intrinsic interest has a positive and significant correlation with academic performance ( $r=2.17$ ,  $p<0.01$ ) and academic performance has a positive correlation ( $r = 0.124$ ) with commitment carrier in the accounting profession.

### How to Cite

Handoyo, Sofik. (2018). Study Motivation, Academic Performance and Career Commitment in Accounting Profession. *Dinamika Pendidikan*, 13(1), 106-118.

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p-ISSN 1907-3720  
e-ISSN 2502-5074

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## INTRODUCTION

The transition from senior high school to college is a crucial moment in terms of the decision to choose a field of study. The right decision about choice of field study is important to make sure the learning process is enjoyable, satisfied academic performance and support achievement of a career plan. Wrong decision of choosing a field of study can cost learning process, poor academic performance and even future career. Therefore, it is important for the prospect of a college student to understand what future career looks like. If the field of study pursued is truly support carrier expectation, theoretically, the student will be determined in the learning process and academic performance is a just logical consequence.

In Indonesia, one of the most favorite fields of study in social science is accounting study program. Based on university entrance examination data, in 2017, Accounting study program listed in second place of most wanted study program after the management study program (Kemristel diki, 2017). This phenomenon led to curiosity in understanding study motivation among accounting students. The curriculum of accounting education is mostly dominated by quantitative subjects. Theoretically, only students who have passion in accounting and are strong in quantitative capabilities who are applying in accounting study program. Passion in accounting subjects leads to enjoyable learning process and satisfying academic performance.

Accounting study program is preparing the student to enter the job market as an accountant. As accounting job need a requirement of a specific technical skill like in medic, architect, lawyer, engineer, pharmacist, it is, therefore, people who work as accountant is classified as accounting profession. Nowadays, in the millennium era, there is a phenomenon that is the popularity of accounting profession is decreasing. It is indicated by the trend of increasing number of turnover rate of Erns and Young CPA firm in US, Asia, Latin America and Europe (Erns and Young, 2016).

This phenomenon is a contradiction with the fact that accounting profession is in the fourth place of top paid in terms of salary in the field of business according to US News 2016. It means that high salary is not guaranteed that make accountants committed to their profession. This study tries to understand whether the motivation of study and academic performance will determine the career commitment in the accounting profession.

TRA is a theory that explains the behavioral intention of the individual in making a decision. The TRA states that the two major determinants of intention are an individual's attitude toward the behavior and the pressures of subjective norms (Knabe, 2009). Using TRA perspective, Individuals will intend to perform a behavior when they evaluate it positively and when they believe that others think it is important and they should perform it (Knabe, 2009). TRA explains that behavior of the individual is based on logical and rational consideration. The Theory was developed using the basic assumption that behavior of the individual is consciously driven using available information (Sheppard et al, 1988).

Attitude toward the behavior refers to a belief about the outcomes and evaluation of the outcome (Ajzen and Fishbein, 1980). Belief about the outcome widely known as extrinsic interest and evaluation of the outcome is known as intrinsic interest. Extrinsic interest is the behavioral intention of an individual based on cost and benefit that will be obtained after conducting certain decision (Cohen and Hanno, 1993). Studying accounting program in higher education to expect to get a job easily and high salary is motivation study influenced by extrinsic interest (Ahmed, et.al, 1997). Meanwhile, intrinsic interest is the behavioral intention that is driven by individual belief or factor that is inherent in the individual. The motivation of study due to passion in accounting or challenge to study accounting is an example of behavioral intention driven by intrinsic interest (Felton et al, 1994).

The pressure of subjective norms refers to normative belief and conflict anticipation

(Aizzat and Khor, 2008). Normative believe is behavioral intention based on perceiving that individual should do or should not do something influenced by the justification of surrounding people. Meanwhile, conflict anticipation refers to behavioral of an individual driven by the motivation to avoid conflict with surrounding people (Cinamon, 2010, Conlon, 2002).

## METHODS

### Design, Data and Measurement

This research was designed using a quantitative approach. The data is primary data and it was obtained using the questionnaire instrument. The technique of collecting data used in this research was questionnaire instrument in a Google form format. Questionnaire was disseminated through electronic email or communication platform. The measurement in the questionnaire instrument is described in table 1.

### Sample and Population

Population in this study is all active accounting undergraduate students when the study was conducted (637 students). The

sample of the data is 101 students enrolled in accounting undergraduate study program at Universitas Padjadjaran. The purposive sampling method was applied in this research. The sample was selected based on seniority consideration. It refers to the students who are in their second year or above of their study. The consideration of choosing a sample at senior level is that the student is believed to have a maturity in determining career choices that will be chosen soon after completing their studies.

### Validity, Reliability, and Analysis

Assessing the validity of questionnaire items in measuring variable constructs, the correlation coefficient indicator was used in this study. A valid limit is when the value of each statement item has a correlation coefficient of  $> 0.5$ . While to measure the reliability of the construct, test reliability with Cronbach's alpha  $> 0.7$  as the limit is said to be a reliable construct (Sekaran, 2003). Data analysis used descriptive statistical analysis and bivariate correlation analysis. Descriptive analysis aimed to give detailed information about data obtained from questionnaire. Bivariate corre-

**Table 1.** Variable Operationalization

Variable	Measurement Indicator	Reference	Scale
Intrinsic Interest	Interest, Passion, Challenged feeling	Ahmad et al ( 2014)	Ordinal
Extrinsic Interest	Expectation to get a Job easily, High Salary and Bright Carrier	Ahmad et al ( 2014)	Ordinal
Normative Believe	Justification from parents, family members, close friends, competence person	Law & Yuen, (2011)	Ordinal
Conflict Anticipation	Avoiding conflict with parent and family member, making parent and family member happy, complying with parent and family member expectation	Ahmad et al ( 2014)	Ordinal
Academic Performance	Grade Point Average (GPA)	Law & Yuen, (2011)	Ordinal
Profession Commitment	Priority profession as a career option, loyalty to profession, Linearity profession with the majoring field of study	Ahmad et al ( 2014)	Ordinal

Source: Processed Data (2017)

lation analysis was used due to the purpose of research that is to find the relationship or correlation between two independent variables.

### Hypothesis

On the TRA perspective, motivation to study due to expecting to get high salary and easy to get a job is study motivation caused by extrinsic interest. A study conducted by Felton et al (1994) and Ahmed et al (1997) indicated that salary and opportunity to get a job are important aspects that determine the decision to choose the professional career. Another study by Haswell & Holmes (1988), and Horowitz & Riley (1990) found that salary is top tree factor that determines individual choosing field of accounting as a career profession. Ahmed et al. (1997) argue that financial aspect has high explanatory power in predicting individual motivation of being an accountant in public accounting firm. Regarding the relationship between external intrinsic with study motivation, Tan & Laswad (2006) and Saemann & Crocker (1999) found that expectation of high financial benefits by working as accountant determines a decision in choosing accounting study program. Theoretically, the students who have a positive expectation about the future such as easy to get a job and high salary, they will put extra effort to make sure their expectation come true. Positive expectation about the future may affect learning process of the students that lead to the achievement of academic performance. Therefore, the hypothesis is formulated as follows:

*Hypothesis 1: Study motivation based on extrinsic interest is positively and significantly associated with high academic achievement*

Intrinsic interest of study motivation is the behavioral intention in choosing study program based on personal consideration such as passion, talent, or challenge to learn (Ajzen and Fishbein, 1980). Accounting study program is full of quantitative subjects, it is therefore only certain students who have passion, talent and challenge to learn will enjoy a study in accounting program. Logically, study motivation based on intrinsic interest will lead

to the enjoyable learning process and academic performance may just follow the process. Mauldin et al (2000) found that curriculum is one of the major considerations among accounting students in terms of choosing a field of study in the higher education level. It explains that intrinsic interest plays a significant role as study motivation among accounting students.

Research findings showed that intrinsic interest is instrumental in determining career choice among accounting students (Linden, 1987; Adams et al., 1994; Felton et al., 1994). Intrinsic interest is closely associated with attitude, beliefs, interests or satisfaction gained from experience include creativity, enjoyable feeling, interested, or intellectually challenged. Adams et al. (1994) found that the biggest influence among accounting students in terms of chosen field of study is due to genuine interest or interest from the personal individual. Intrinsic interest plays a significant role in learning quality among the students (Entwistle and Ramsden, 1983; Jackling and Calero, 2006). Entwistle and Ramsden (1983) found that the students who have high intrinsic interest have the capability in handling and solving a complex problem in the learning process. Furthermore, they tend to retain an understanding of certain subjects longer compared to the students who have lower intrinsic interest. Therefore, the hypothesis can be formulated as follows:

*Hypothesis 2: Motivation study based on intrinsic interest is positively and significantly associated with high academic achievement*

Normative belief in TRA is a justification of individual behavioral intention influenced by surrounding people. In the context of student's decision in choosing a field of study, influence from family members, friends, respected or competence people are frequently found (Cohen and Hanno, 1993; Felton et al., 1994). Education background of the family members, following friend decision, or advice from teachers is justification for the prospective college student in taking decision upon choosing their field of study. Pearson and

Dellman-Jenkins (1997) found that parent has the contribution of a college student in making a decision about their majoring in higher education institutions. A study conducted by Silverstone and Williams (1979) revealed that 26 percent of Chartered Accountants in England and Wales acknowledge their career choice due to parent influences. In line with the previous study, Allen (2004) argued that normative beliefs like parent references play a significant role in the student's decision of choosing a field of study in high education institutions.

Since Normative beliefs are behavioral intention influenced by surrounding people rather than personal interest or personal judgment, it may lead to difficulty in process execution of intention. If accounting student's decision taking on choosing their field of study due to justification from a parent, friends, or other influenced people, the student potentially will have unenjoyable learning process. The consequences of the unenjoyable learning process, it may cost academic performance achievement. Therefore, the hypothesis is formulated as follows:

*Hypothesis 3: Motivation study based on normative beliefs is positively and significantly associated with high academic achievement*

Conflict anticipation in TRA is behavioral intention in order to avoid confrontation with a respected person such as parents and family members. Weer et al (2006) argue that the students have a tendency to avoid argumentation with their parents and family members in terms of choosing a field of study. Conflict anticipation is also found in the context of choosing carrier as accounting professional as among accountant at CPA firms (Elloy and Smith, 2003; Byrne and Pierce, 2007; Aizzat and Khor, 2008) and turnovers at CPA firms (Pasewark and Viator, 2006). Human development literature explains that the university students tend to choose their future carrier profession based on conflict avoidance or lower risks that will be faced (Livingston et al., 1996; Conlon, 2002; Markle, 2004; Weer et al., 2006; Cinamon, 2010).

Theoretically, the decision of choosing a field of study based on conflict anticipation consideration will have a negative consequence to academic performance. The students will not enjoy learning process due to the field of study is not their personal interest. Furthermore, the students will feel under pressure to meet the expectation of their parents or family members. Therefore, the hypothesis can be formulated as follows:

*Hypothesis 4: Motivation study based on conflict anticipation is negatively and significantly associated with high academic achievement*

In general, academic performance is associated with intellectual of individual students. However, academic performance may also be influenced by the determination of the student in the learning process. In the context of accounting education, the students who have a passion and interest in accounting subjects will potentially have a high motivation in the learning process. If learning motivation is high, the academic performance achievement is just a logical consequence. It can be interpreted that high academic performance of accounting student is related to interest accounting subjects. The students who have interest in accounting subjects are expected to have a career in the accounting profession.

Academic performance in accounting study program implies that the students have interest, passion and enjoy feeling in learning accounting subjects. The statement is in line with research findings of Felton et al (1994), Jackling (2001), Jackling and Calero (2006), Felton et al (1994), Byrne and Willis (2005) that the students who have interest in accounting subjects will put positive judgment toward accounting profession. Academic performance is an indicator of the capability of the students in understanding the subjects. If the students are excel in a certain field of the study, there is a possibility that the student will be committed in choosing a field of work where they are at their best. Therefore, the hypothesis can be formulated as follows:

*Hypothesis 5: The higher the academic performance of accounting students, the more the com-*

*mitment in accounting profession will be*

## RESULT AND DISCUSSION

### Sample Demography

Total sample in this study is 101 Undergraduate Students, both international class and regular class. The respondents, based on gender, are dominated by female student compared to male students. In terms of respondent's year of study, most of the samples were enrolled in the third year of their study and the remaining were students who were enrolled in the fourth year, second year and fifth year, respectively. The details information of sample demography is presented in Table 2.

**Table 2.** Summary of Demography Sample

Gender	Total	Percentage
Male	34	34%
Female	67	66%
Year of Study	Total	Percentage
Second year	1	1%
Third year	58	57%
Fourth year	27	27%
Fifth year	2	2%
Background of senior high school study	Total	Percentage
Social study	84	83%
Science	17	17%
Grade Point Average (GPA)	Total	Percentage
Outstanding ( 3.51 – 4.00)	51	49%
Very Satisfactory ( 2.76 – 3.50)	48	47%
Satisfactory ( 2.00 – 2.75)	2	2%

Source: Processed Data (2017)

The demographics of respondents in terms of the background of higher education indicates that the majority of undergraduate accounting students at Universitas Padjadjaran have a social science background (83%)

and the rest (17%) have education background of Nature Science. In terms of the Grade Point Average (GPA) performance, the sample is dominated by accounting students with an outstanding predicate. The remaining is very satisfactory predicate and satisfactory predicate respectively.

### Descriptive Statistics

Based on the information stated in Table 2, it shows that dominance factor of intrinsic interest among accounting students is influenced by the personal talent in accounting subjects (mean = 4.0297). However, if we look at the motivation due to a personal interest in accounting subject (mean = 3.9307) and challenged to learn accounting subjects (mean = 3.9802), there are no significant differences with talent factor previously mentioned. Therefore, we can consider that talent, interest, and challenge toward accounting subject are factors that influence intrinsic interest among accounting undergraduate students in terms of motivation in choosing their study program.

Regarding extrinsic interest as shown in Table 3, the motivation of study among undergraduate accounting students is dominantly influenced by the factor of ease to get a job. It has been a general understanding that graduate of accounting study program is well accepted by the job market. Demand for accounting position is continuously growing due to industrialization and expansion of business organizations. Therefore, the descriptive statistic as depicted in Table 3 is a justification of general understanding about the perception of ease to get a job for accounting graduates.

Table 4 depicts descriptive statistic about the motivation of choosing accounting study program influenced by normative belief. The information stated in Table 4 indicated that there is no significant indication that decision to choose accounting study program is influenced by normative belief. The only factor that seems to have little contribution to student decision about choosing study program decision is influenced by a close friend (mean = 3.0297).

**Table 3.** Descriptive Statistics of Intrinsic Interest

No	Item question	N	Mini- mum	Maxi- mum	Mean	Std. De- viation
1	Study motivation based on talent in account- ing subjects	101	2.00	5.00	4.0297	0.74102
2	Study motivation based on interest on ac- counting subjects	101	2.00	5.00	3.9307	0.63651
3	Study motivation based on challenged feeling to learn accounting subjects	101	2.00	5.00	3.9802	0.69253

Source: Processed Data (2017)

**Table 4.** Descriptive Statistics of Extrinsic Interest

No	Item question	N	Mini- mum	Maxi- mum	Mean	Std. De- viation
1	Study motivation in accounting program based on easiness to get job expectation	101	2.00	5.00	4.4059	0.60296
2	Study motivation in accounting program based on high income expectation	101	2.00	5.00	4.0495	0.66897
3	Study motivation in accounting program based on bright carrier path expectation	101	2.00	5.00	4.1980	0.60033

Source: Processed Data (2017)

**Table 5.** Descriptive Statistics of Normative Beliefs

No	Item question	N	Mini- mum	Maxi- mum	Mean	Std. Devia- tion
1	Study motivation in accounting program based on family member justification	101	1.00	5.00	2.6040	1.20066
2	Study motivation in accounting program based on close friend justification	101	1.00	4.00	2.3267	0.96030
3	Study motivation in accounting program based on close friend justification	101	1.00	5.00	3.0297	1.01445

Source: Processed Data (2017)

In terms of study motivation driven by conflict anticipation, the descriptive statistic is depicted in Table 5. Based on information in Table 5, it gives us a picture that majority of undergraduate accounting student in terms of the decision to choose majoring of study is no involvement of conflict anticipation factor

(Mean < 2.6). It means that undergraduate accounting students are not under pressure environment when deciding their option to choose a field of study. They may put intrinsic interest and extrinsic interest as consideration to choose a field of study.

Descriptive statistic of Profession Com-

**Table 6.** Descriptive Statistics of Conflict Anticipation

No	Item question	N	Mini- mum	Maxi- mum	Mean	Std. De- viation
1	Study motivation in accounting program based on avoiding conflict with family consideration	101	1.00	4.00	1.9307	0.90838
2	Study motivation in accounting program based on making happy family member consideration	101	1.00	5.00	2.5248	1.11887
3	Study motivation in accounting program based on consideration avoiding differences carrier choice with family members	101	1.00	4.00	2.4950	0.95524

Source: Processed Data (2017)

**Table 7.** Descriptive Statistics of Profession Commitment

No	Item question	N	Mini- mum	Maxi- mum	Mean	Std. De- viation
1	Accounting profession carrier is first option	101	2.00	5.00	4.1089	0.76028
2	Commitment to stay working in accounting profession	101	1.00	5.00	3.2574	0.85619
3	Choosing carrier profession linear to field study at university	101	2.00	5.00	3.8614	0.70753

Source: Processed Data (2017)

**Table 8.** Validity Test

Variable	Item question	Correlation (r) to Total Score	r-Table Sig.0.01	Conclusion
Intrinsic Interest	1	0.785	0.230	Valid
	2	0.860	0.230	Valid
	3	0.758	0.230	Valid
Extrinsic Interest	1	0.855	0.230	Valid
	2	0.894	0.230	Valid
	3	0.866	0.230	Valid
Normative Beliefs	1	0.757	0.230	Valid
	2	0.810	0.230	Valid
	3	0.661	0.230	Valid
Conflict Anticipation	1	0.844	0.230	Valid
	2	0.903	0.230	Valid
	3	0.798	0.230	Valid
Profession Commitment	1	0.403	0.230	Valid
	2	-0.205	0.230	Invalid
	3	0.305	0.230	Valid

Source: Processed Data (2017)



mitment is depicted in Table 6. Information from Table 6 gives us understanding that majority accounting undergraduate student will give priority carrier as accounting profession (mean = 4.1089). They also have a tendency to work in line with the field study that they learned in the university, in this case, accounting study program (mean = 3.8614). However, they seem no commitment to work for a long time as accounting profession if there is an offer with a higher salary, even though the new job is not the same field of study (mean = 3.2574).

### Validity and Reliability test

The Validity Test is intended to ensure that every question items in the questionnaire instrument is valid. The question items must represent the measurement of the variable being measured. An item is declared valid if the value of the question item has a correlation value ( $r$ ) greater than the correlation value  $r$  - Table. The validity test results for each variable are presented in Table 6. All items questions are valid except for item question number 2 of profession commitment variable. Therefore, for item question number 2 of profession commitment variable was eliminated.

The reliability test refers to the consistency of measurement, which is the same result should be obtained when a measurement is done by another party and at a different time. A Measurement variable is reliable if the calculated Cronbach's Alpha  $>$   $r$ -Table. The test results of the reliability of variable measurement are presented in Table 7. Based

on information in Table 7, all independent variables are reliable.

### Correlation Analysis

Correlation analysis is a statistical analysis that emphasizes the relationship between independent variables. The basic principle of correlation analysis is to determine the direction of the relationship (Positive or negative), the magnitude of the correlation and the level of significance of the correlation. The matrix of correlation analysis is presented in Table 10.

**Table 10.** Correlation Matrix

	1	2	3	4	5	6
Intrinsic Interest	1					
Extrinsic interest	.251**	1				
Norma Subjective	-.226*	-.105	1			
Conflict Anticipation	-.222	-.079	.558	1		
Academic Performance	.217*	.065	.057	.035	1	
Carrier Intention	.148	.293**	-.030	-.114	.124	1

\*\* . Correlation is significant at the 0.01 level (1-tailed).

\* . Correlation is significant at the 0.05 level (1-tailed).

Source: Processed Data (2017)

**Table 9.** Reliability Test

Variable	Cronbach's Alpha	r-Table Sig.0.01	Conclusion
Intrinsic Interest	0.714	0.230	Reliable
Extrinsic Interest	0.842	0.230	Reliable
Normative believe	0.584	0.230	Reliable
Conflict Anticipation	0.804	0.230	Reliable
Profession Commitment	0.714	0.230	Reliable

Source: Processed Data (2017)

**Table 11.**Hypothesis Testing

Hypothesis	Correlation coefficient	Conclusion
The motivation of study due to intrinsic interest factor is positively and significantly associated with academic performance achievement	0.217*	supported
The motivation of study due to extrinsic interest factor is positively and significantly associated with academic performance achievement	-0.065	Not supported
The motivation of study due to normative believe factor is negatively and significantly associated with academic performance achievement	0.057	Not supported
The motivation of study due to conflict anticipation factor is negatively and significantly associated with academic performance achievement	0.035	Not supported
Academic performance is positively and significantly associated with academic performance achievement	0.133	Not supported

\*. Correlation is significant at the 0.05 level (1-tailed).

Source: Processed Data (2017)

### Hypothesis Testing

There are five hypotheses proposed in this research. In order to make sure whether the proposed hypothesis is supported or not supported, the correlation value derived from the correlation analysis presented in Table 8 is the basis for the assessment. The results of hypothesis testing are presented in table 11.

The result of hypothesis 1 implies that if student's motivation in choosing accounting study program due to intrinsic interest factor, we can predict that they will get satisfied academic performance. Hypothesis 5 indicates the correlation as predicted before (positive correlation), however, no indication can be accepted as a general conclusion (nosignificant level). It implies that academic performance may have an impact on commitment carrier in the accounting profession, but only limited to sample in this study.

The result of hypothesis 2 gives us an understanding that motivation of study in accounting program is caused by positive expectation such as easiness to get a job, high salary or career path in accounting did not have the power to increase learning motivation as reflected in academic performance. The study

motivation due to normative believe (justification from family, friend and competence person) and conflict anticipation (pressure from family members) did not have an impact on academic performance. It means that study motivation driven by a condition such as influenced by a certain person and pressure environment will not cost learning process. The students still have high motivation in process of learning, therefore, academic performance is not affected.

### CONCLUSION

Accounting undergraduate students with motivation to learn on the basis of intrinsic interest factor have a tendency to have better academic performance compared to students with low intrinsic interest. The results provide an understanding that study program selection should be based on the interest concerned and not on the influence of the other parties. Selection of study program that is not based on intrinsic interest has a potential risk toward academic performance achievement. It is logically understood, that going through the process of learning on an undesirable ba-

sis will lead to the behavior of learning demotivation among students and it puts impact on their low academic achievement.

The motivation of the study which is caused by extrinsic interest factor or motivation study which is caused by the expectation of the benefit obtained after the completion of the study did not show a positive correlation with the academic achievement of the students of the undergraduate accounting program. This means that the positive expectation of the benefits obtained after the completion of the study does not have the power to give motivation to undergraduate accounting students to study harder in order to get a good academic achievement. The implication of the research is that the selection of study programs, the students should not base merely their positive expectations of benefits, but also consider personal interest factor.

The motivation of the study due to normative beliefs factors does not show a negative relationship with academic achievement. This result contradicts the theoretical basis and framework of thinking of the research used. Motivation study based on normative beliefs is not come from personal interest but from another person. Something that is not originally from personal interest may lead to demotivation in the process. Study motivation because of others person choice or suggestion is theoretically will decrease learning process and at the end will affect academic performance. However, In general, many students have high intellectuals but they do not know how to choose the right study choice for them. Therefore, their decisions are based solely on the opinions and suggestions from others. When that student pursues a course of study on the basis of normative belief, students can still show good achievement due to intellectual factors inherent.

Motivation study because of conflict avoidance factor did not show a negative relationship with academic achievement. It means that the students who originally choose accounting study program based on avoiding confrontation with their family rather than

own choice are not affecting their academic achievement. This can be explained synonymously with the occurrence of a condition that normative belief has no negative correlation with academic achievement. It is uneasy to get accepted in an undergraduate accounting program at state universities. It is because the applicant is abundant and through intense competition. Therefore, it is an indication that the student has an adequate individual intellectual. With an adequate individual intellectual, the students can undergo a good learning process even though the motivation of study in accounting degree program is due to family factors.

Academic achievement has a positive relationship with the accounting profession career intention. This indicates that students who have high motivation in learning accounting have a high commitment to pursuing a career in the field of accounting. Although the degree of relationship does not show a significant relationship, however, the results provide a preliminary picture that academic achievement in a particular field of study will determine the career options taken. Academic achievement is a reflection that the students have high interest and motivation to learn in the field being pursued in college. Interest factors in accounting and motivation to explore accounting subject provide the impetus to be committed to the accounting profession. Thus, the linearity of a professional career with a majoring studied in the college can be identified from the academic achievement performance. High academic achievement leads to career commitments in the same field of study

Suggestions for future research in terms of model analysis are the use of multiple regression analysis models. In the research that has been done, the analysis model is still limited using relationship analysis or correlation. In correlation analysis, there are limitations in assessing causality. Therefore, to find out whether intrinsic interest, extrinsic interest, normative belief, conflict anticipation, academic performance and career

intention have relationship influence, the regression analysis is recommended to be done. Furthermore, the number of samples should be increased in terms of the numbers and involves a more heterogeneous sample source. In this current study, the sample only involves a single source. In the next similar research, researchers are advised to involve more institutions of higher education accounting both State Universities and Private Universities. By increasing the number of samples and involving more heterogeneous sample sources, the results of the study is expected to represent the population and can be made as a general conclusion.

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