

ABSTRACT

The purpose of this study was to determine the internal and external factors that motivate accounting students in Banyumas Residency to have a career as forensic accountants as well as to analyze the differences in motivation of accounting students between public universities and private universities in Banyumas Residency.

The population in this study were active undergraduate accounting students at Jenderal Sudirman University, Muhammadiyah University of Purwokerto, and Wijayakusuma University. The number of respondents taken in this study were 95 respondents. The data collection method in this study used a survey method by providing a questionnaire.

Based on the results of research and data analysis using SPSS, it shows that: (1) Internal motivation variables have a positive and significant effect on career selection of accounting students as forensic accountants, (2) External motivation variables have a positive and significant effect on career selection of accounting students as forensic accountants, (3) There is no difference in motivation between accounting students at public universities and private universities in Banyumas Residency in choosing a career as a forensic accountant.

The implication this research is, accounting educators and academics can be more consider the preparation of a suitable forensic courses syllabus or curriculum for undergraduate programme. Some accounting students from Wijayakusuma University hoped that there would be separate forensic courses as a reference in choosing a career as a forensic accountant.

Keywords: Motivation; Careers; Forensic