

RINGKASAN

Penelitian ini bertujuan mengetahui pengaruh sikap, norma subjektif dan persepsi kontrol perilaku terhadap minat mahasiswa akuntansi mengikuti ujian *Certified Public Accountant* (CPA). Pengambilan sampel menggunakan teknik *convenience sampling*. Sampel penelitian berjumlah 90 responden. Pengumpulan data dilakukan dengan kuesioner dan analisis data yang digunakan adalah Analisis Regresi Linier Berganda pada aplikasi IBM *SPSS for windows v25*.

Dalam penelitian ini menunjukkan hasil bahwa: (1) Sikap memiliki pengaruh positif terhadap minat mahasiswa akuntansi mengikuti ujian CPA; (2) Norma subjektif berpengaruh positif terhadap minat mahasiswa akuntansi mengikuti ujian CPA; (3) Persepsi kontrol perilaku berpengaruh positif terhadap minat mahasiswa akuntansi mengikuti ujian CPA; dan (4) Norma subjektif memiliki pengaruh paling dominan dibandingkan variabel lain dalam penelitian ini.

Kata kunci: sikap, norma subjektif, persepsi kontrol perilaku, minat.



SUMMARY

This study is aims to determine the effect of attitude toward the behavior, subjective norms, and perceived behavioral control on interest of accounting students to take the CPA exam. The sampling method used was non-probability sampling with convenience sampling technique. The research sample amounted to 90 respondents. The method of data collection is done by a questionnaires and the data analysis used is Multiple Linear Regression Analysis on IBM SPSS for windows v25 application program.

Based on the results of this study indicate that: (1) Attitude toward behavior has a positive effect on interest of accounting students to take the CPA exam; (2) Subjective norms has a positive effect on interest of accounting students to take the CPA exam; (3) Perceived behavioral control has a positive effect on interest of accounting students to take the CPA exam ;and (4) Subjective norms has the most dominant influence over other variables in this study.

Keywords: attitudes, subjective norms, perceived behavioral control, interest.

