

## CHAPTER V

### CONCLUSION AND IMPLICATION

#### 5.1. Conclusion

Based on the results of the research, there are several concluding points can be drawn, which are;

1. Career motivation has a positive effect on the intention of Accountants to take the CPA Exam. It shows that the higher career motivation, the higher the intention of accountant to take the CPA exam.
2. Economic motivation has has a positive effect on the intention of Accountants to take the CPA Exam. It shows that the higher economic motivation, the higher the intention of accountant to take the CPA exam.
3. Sosial motivation has has a positive effect on the intention of Accountants to take the CPA Exam. It shows that the higher social motivation, the higher the intention of accountant to take the CPA exam.
4. Level of understanding of CPA has no effect on the intention of Accountants to take the CPA Exam. It can be concluded that the higher the level of understanding of the CPA that is owned does not make all accountants take the CPA exam.

#### 5.2. Implication

According to the results of the research described above, the researcher provides several research implications, including;

#### 1. Indonesian Institute of Public Accountants

Based on the results of research, accountants are interested in taking the CPA exam but do not yet have sufficient funds to take the exam. Therefore, researcher gives advice that IAPI could reconsider the cost of taking the cpa exam.

#### 2. Accountant in Jakarta

According to the results of study showed that accountants at the Accounting Firm in Jakarta did not have extensive experience in the field of accountants. Therefore, researchers suggest accountants to broaden their experience and improve their quality, one of which is by taking the CPA exam.

### **5.3. Limitations and Suggestions**

This study explains the effect of the independent variable on the dependent variable by 64.4 % so that there are still 35.6 % of other factors that can affect the dependent variable, so it is hoped that future research that will take a similar topic can add other variables that have the potential to influence the interest of accountant to take the CPA exam,