

## CHAPTER V

### CONCLUSION AND IMPLICATION

#### A. Conclusion

Based on the analysis of the research results, the following conclusions are made:

1. Self-confidence has no effect on the occurrence of student's intention to take CPA examination. High level of confidence cannot determine how intent a student is to take the CPA test. This study conclude that the confidence that students have is related to how confident students are able to do the questions during the CPA test, but it does not mean that students are willing and interested to take the test.
2. Work-life balance has a positive effect on the occurrence of student's intention to take CPA examination. This indicates that many students want their work-life balance needs to be met. The most compelling reason for this is that most respondents score highly on job-related questions that offer work-life balance. The work-life balance trending topic that is currently popular is proven to be a consideration for the CPA test.
3. Prestige has no effect on the occurrence of student's intention to take CPA examination. Possession of CPA certification is not seen as something that makes individuals have to be worth more than others. Many young people no longer put self-esteem on a title, because many other things can

also give self-esteem besides a degree, such as wealth that can be get from another degree-required jobs.

4. Career motivation has a positive effect on the occurrence of student's intention to take CPA examination. The underlying reason for this is students' perception that a CPA degree can provide a better career and promotion or career path. In addition, being a CPA holder can make students have jobs that match their educational background, which makes sense because students can apply what they learn during college to their jobs.
5. Cost motivation has no influences to the occurrence of student's intention to take CPA examination. This is due to the high price of CPA exam registration, but accompanied by a small chance of passing the test. This condition is also accompanied by many other more promising opportunities such as other professional certificates that guarantee the passing at the time of the test.
6. Job market consideration has no effect on the occurrence of student's intention to take CPA examination. Most accounting students choose to become public accountants only to gain experience, not the main goal or to be used as a long-term. In addition, job offers from various creative industries that are more promising are also a more promising trend to make more money in this digital era.

## B. Implication

Based on the results of research that has been thoroughly analyzed, several implications are concluded as follows:

1. Self-confidence shows no influence on the student's intention to take CPA examination. This illustrates that self-confidence cannot be used as a benchmark for CPA test, even though students are confident in their abilities. In order for students to be more interested in the CPA test, it is good that students are given motivation that a high level of confidence can be used for jobs that require a CPA degree, because being an auditor or working in the public sector requires high self-confidence.
2. Work-life balance shows a positive influence on the student's intention to take the CPA examination. This illustrates that the implementation of a good work culture within the scope of CPA's work is necessary, such as creating fair opportunities for workers to get a good quality of life outside of work. If the culture is created, then it is likely that students will have the intention to take the CPA examination.
3. Prestige shows no influence on students' intention to take CPA examination. There are lot of young generations who do not put their pride in a degree or professional certificate anymore, because not having a degree doesn't mean that the individual's value less. It's good if CPA holders who have done well in their jobs are given awards, so that at least

it creates a perception that CPA holders are highly valued for their work and existence in the community.

4. Career motivation shows a positive influence on the student's intention to take the CPA examination. This illustrates to employers both private and government that it is necessary to provide or open tiered jobs or careers, so that the fulfillment of career needs as a tool for self-actualization can function optimally.
5. Cost motivation shows no influence on the student's intention to take CPA examination. This can be repaired by reducing the cost of the CPA examination, or it could be that agencies related to the implementation of CPA provide assistance by subsidizing prospective examinees who have certain criteria. Because with this help, it will help prospective examinees who do not have enough costs but have a strong desire to take the CPA exam.
6. Job market consideration shows no influence on the student's intention to take CPA examination. Through this, we can see the picture that it is very important to add a mindset to students that having a CPA degree provides opportunities for career flexibility, because it can provide careers such as auditors in public accountant office or open access to new jobs for other accountants such as opening their own public accountant office.
7. According to researchers, this study tends to support Maslow Motivation Theory, because two out of three variables that use Maslow Motivation

Theory are accepted, meaning they support the theory. The variables whose hypothesis is accepted are work-life balance and career motivation. Meanwhile, there are three other variables that use the TPB, but all three variables are hypothesized rejected or fail to support the TPB. The three variables are self-confidence, prestige, and job market consideration.

### **C. Research Limitation**

This study used questionnaires to collect the data. The risk that always exists when collecting data with questionnaires is the possibility of respondents' lack of seriousness when filling out questionnaires. It means that in this research, researcher cannot control the level of respondent's seriousness when filling out the questionnaire. Therefore, researcher cannot control respondents' answers that do not show the real opinion or condition. There is also the possibility of bias, which is common when using questionnaires in data collection. This bias is common when respondents answer the questions in questionnaires, which can lead to misunderstandings between researcher's perception and respondent's perception.

Based on the R Square test, it can be seen that the R Square value which is only 17%, which means that 83% is influenced by other factors outside the study. The result of 17% is considered weak because according to Hair *et al.*, (2011), states that the R square value of 0.75 is included in the strong category, the R square value of 0.50 is included in the moderate category and the R square value of 0.25 is included in the weak category.