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An Investigation of Indonesian and Malaysian Students in Becoming Professional Accountants: Implementing the Tri-Nga Concept as the Moderating variable

Suyanto[1], Sri Ayem[2], Ignatius Soni Kurniawan[3], Rozaidy Mahadi[4], Umi Wahidah[5]
and Nur Shahida Ab Fatah[6]
[1,2,3,5]Universitas Sarjanawiyata Tamansiswa
[4,6]Universiti Malaysia Sabah
Email: iyant@ustjogja.ac.id

***Abstract*—This study investigates career determinants among first degree and diploma accounting students in Indonesia and Malaysia, specifically their inclination towards becoming professional accountants. The study employing purposive sampling, active accounting students participated and responded to a Likert scale questionnaire (1 to 5). The dataset included 353 responses, analyzed using AMOS, with hypothesis testing conducted through structural equation modeling (SEM). Findings show that students' perceptions of professional accountants (PAP) and career motivation (CM) significantly influence their interest in pursuing professional accountancy (IPA). Conversely, financial rewards (FR) do not exert a substantial impact on career choice. TRINGA (TR) understanding is identified as a moderating factor shaping the relationship between perceptions of the profession, financial rewards, career motivation, and students' career interests. Notably, students in both countries prioritize careers with future prospects and job security. This research contributes insights to accounting education, aiding policymakers, and stakeholders in aligning curricullum with students' career aspirations.**

***Index Terms*— Career Motivation, Financial Reward, Professional Accountants, Tri-Nga.**

I. INTRODUCTION

Accounting students certainly face problems in choosing a career as they have various considerations for a career that will be pursued. Of the several career options available, one that accounting graduates can choose is the profession of a professional accountant. Career decisions play a major role in how students recognize their future career prospects. Surveys conducted by Ben-Caleb et al. (2020) show that students are interested in becoming professional accountants because of the prestige, offering high salaries, providing employment opportunities and bringing prestige, respect and recognition both locally and internationally. Country's economic growth requires the expertise of accountants to help sustain the accounting system, which is recognized as a critical component of a country's institutional infrastructure (Owusu et al., 2018). The increasing globalization of the economy and the intricate landscape of taxation and regulations are projected to sustain high demand for professionals in accounting and auditing role (Gurchiek, 2023; Kumar and Lata, 2022).

Perception is the process of recognizing and identifying the existence of all types of stimuli and then evaluating and giving meaning to these stimuli (Qiong, 2017). Several research results show that perceptions of the public

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accounting profession affect interest in becoming a public accountant (Chi et al., 2022; Hatane et al., 2022). Financial reward represents an income/salary obtained as a counter-performance of work as the main attraction for employees. Several studies have shown that financial rewards impact the inclination of accounting students towards selecting a profession as a public accountant (Owusu et al., 2018; Rauf et al., 2020). This contrasts with the findings of research conducted in China, which showed no relationship between external reference opinion, in this case, salary, and the intention of accounting students to choose the profession of becoming a public accountant (Wen et al., 2018). Career motivation stems from an individual's desire to enhance their skills and expertise, thereby impacting accounting students' inclination towards pursuing a career as public accountants. This indicates that internal drive positively influences accounting students' interest in selecting the profession of a public accountant (Chi et al., 2022).

Students' inclination towards selecting a profession can also be formed from their learning process in college. One of the philosophies initiated by Ki Hadjar Dewantara, which has the applicable characteristics is the *Tringa* teachings (knowing, understanding/feeling, doing). This philosophy reminds us of life's teachings and ideals, which require understanding, awareness, and determination to implement. Knowing and understanding without awareness is meaningless and not worth implementing and fighting for (Nadziroh, 2017; Lata & Kumar, 2022). If someone already knows (*ngerti*) about something, then he must have a sense of wanting to do something that is by the knowledge he has. Only once do you want to internalize it (*ngrasa*), but you should do (*nglakoni*) based on your knowledge.

Based on the data from the ASEAN Federation of Accountants (AFA) Year 2022, the Public Accountant Profession in Indonesia (IAI) and Malaysia (MIA) is still very minimal compared to the needs of accountants. The following is data on the number of state accountants in Southeast Asia in 2022 (ASEAN Federation of Accountants, 2022).

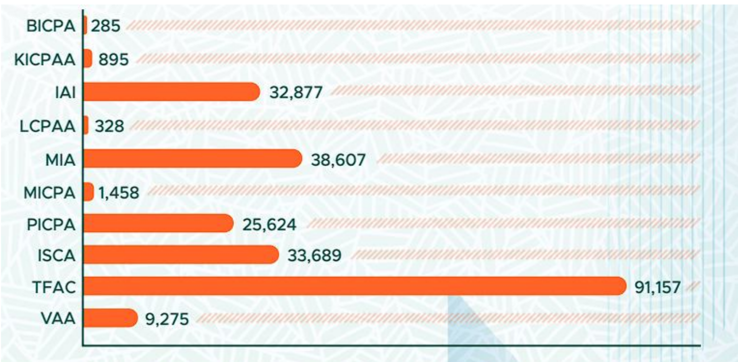

Figure 1. ASEAN accountants in numbers 2022 (AFA, 2022)

Indonesia is one of the countries that still needs more professional accountants. In 2022, an information obtained from Press Release No. 283/HM/KOMINFO/07/2022 stated that the need for professional accountants is up to 452,000 people. In contrast, currently, only around 53,000 people are available, especially those with digital skills (Permadi, 2022). Besides Indonesia, Malaysia is also one of the countries needing more professional accountants. According to the website of The Malaysian Institute of Accountants (MIA), since 2020 Malaysia has needed as many as 60,000 accountants, it only fulfils half of the needs of accountants in Malaysia(The Malaysia Institute of Accountants, 2023). One of the reasons for the decline in student interest in becoming accountants is the issue that accountants will be replaced by robots and artificial intelligence (AI). As a country's economic growth, the accounting profession is needed to help realize a country's economy so that the opportunities for the accounting profession are still very wide open and can be used as a promising career choice. The imbalance in the need for accountants that is not matched by the availability of the number of accountants in both Indonesia and Malaysia. It is necessary to conduct further investigations into the factors that influence students' interest in becoming professional accountants. Researchers focus on investigating the factors influencing students in choosing a career as a professional accountant. The factors include perceptions of the accounting profession, financial rewards, and career motivation. This study examines explicitly *Tringa's* influence on student interest in choosing a career to become a professional accountant.

II. Literature Review

A. Expectancy Theory

One of the theories related to career choice is the expectancy theory, which Victor H. Vroom introduced. The expectation theory explains that a person is motivated based on his belief that effort will produce performance according to what is obtained (expectations), performance will be rewarded (instrumentality), and the reward value is very positive (valence) (Lunenburg, 2011). Hope is a person's estimation of the possibility that work-related efforts will result in a certain level of performance. Instrumentality is an individual's estimation of the possibility that a certain level of task performance will result in various work results, and valence is the strength of an employee's preference for certain rewards (Lunenburg, 2011). In expectancy theory, an individual will be more willing to work if he believes his efforts will help him achieve specific performance and results (Suciu et al., 2013). In this case, salary increases, promotions, acceptance of colleagues, recognition by supervisors, or other rewards may have more or less value for each employee (Lunenburg, 2011). In this study, students are motivated to choose a career as a professional accountant based on their belief that by becoming a professional accountant, they will get what is expected in the form of financial and career guarantees.

B. Theory of Planned Behaviour (TPB)

The theory of planned behavior develops the Theory of Reasoned Action (TRA). The theory of planned behavior (TPB) put forward by Ajzen (1991) explains that an attitude towards behavior is a basic view of an individual's approval of his response, whether positive or negative. This theory explains that an individual's intention to do something comes from the belief that the individual gains into a person's subjective probability. The probability remarks that doing the behavior of interest will lead to specific results or provide specific experiences (Ajzen, 2020). The purpose of TPB is to explain how individuals plan their behavior to achieve specific goals (Zhang, 2018). Factors influencing the TPB include attitudes toward behavior, perceptions of behavior control, and subjective norms (Ajzen, 1991). Essentially, TPB focuses on forecasting intentions by assuming that behavioral beliefs, norms, and control, along with attitudes, subjective norms, and perceptions of behavioral control, serve as inputs to explain behavioral intentions (Ajzen, 2011). The link between this research and the TPB lies in the subjective beliefs of a student forming perceptions of the professional accounting profession, which can influence intentions in choosing a career as a professional accounting profession.

C. McLeland's Motivation Theory

Needs theory is one of McClelland's personality theories, arguing that individuals are motivated by three primary drivers: achievement, affiliation, and power (Royle, 2012). McClelland has proposed a theory of motivation that explains that when a need is vital in a person, the effect is to motivate that person to use behavior leading to the satisfaction of that need (Pardee, 1990). McClelland's concept of achievement motivation explains that people with high achievement motivation tend to be attracted to motivators (Pardee, 1990). Motivation is the fuel that drives people to achieve their goals and objectives (Acquah, 2017). If no fuel becomes the motivation, humans will not try to become productive people. This theory is related to *Tringa* understanding in this study, in which someone who wants to achieve the desired goals will be motivated to understand, internalize, and conduct (*Tringa*) an action to achieve his goal or aspiration, namely becoming a professional accountant.

D. Tringa Teaching Understanding

Tringa is one of the teachings of the Father of Indonesian Education, Ki Hadjar Dewantara. Tamansiswa teaches the concept of *Tringa*, which consists of knowing, feeling, and doing (Trisharsiwi et al., 2020). This concept reminds us that for all the teachings in life or our ideals, we need understanding, awareness, and sincerity in their implementation (Nadziroh, 2017). Knowledge without charity is empty, and charity without knowledge is blind (limping) (Trisharsiwi et al., 2020). *Tringa* means giving students knowledge, honing their senses to increase their understanding of what they know, and increasing their ability to implement what they learn (Indarti, 2019). If someone already knows (understands), they must have a sense of wanting to do things that are in accordance with their knowledge (Nadziroh, 2017). In the learning process, thoughts, sense, and willingness must be trained holistically. One of the requirements for students to fight for their goals is, indeed, trying to understand, feel, and carry out all efforts to become a professional accountant.

E. Hypotheses

Perception is sensing the outside world to recognize and identify the presence of all stimuli and then evaluate and give meaning to these stimuli (Qiong, 2017). The TPB explains that an individual does something based on his subjective beliefs in the form of perception (Ajzen, 2020). Meanwhile, attitude is a function of one's beliefs about the consequences of behavior and the appropriate evaluation of the desired consequences (Wen et al., 2018). In the case of accounting student career choices, subjective beliefs are individual student perceptions of expectations for the accounting profession. Some research results show that students have a positive perception of the accounting profession because it provides reasonable expectations for the future, both salary, career development, reputation, career opportunities, and better job opportunities (Chi et al., 2022; Owusu et al., 2018). Research conducted by Hatane et al. (2022) shows that a positive perception of the image of an accounting career motivates accounting students to pursue accounting careers (Hatane et al., 2022). In addition, research conducted on 231 students across Ghana showed that students' positive perceptions of accounting profession qualifications influenced their career intentions to choose an accounting profession (Amaning et al., 2020). Most undergraduate accounting students believe that professional accountants will have better career prospects, be in high demand in the job market, be internationally recognized, and be well paid by employers. With all the benefits it encompasses, becoming a professional accountant becomes a driving force and motivator for accounting students to reach the level of professional accountants.

H1: Perceptions of the accounting profession have a positive effect on the interest of accounting students in choosing a career as a professional accountant.

Financial Rewards are a form of appreciation or reward for sacrifices in the form of services, effort, effort, and time that a person performs in a job (Wicaksana et al., 2020). This financial reward can be considered in choosing a profession because a person or individual's primary goal is to obtain financial rewards (Owusu et al., 2018). Expectation theory explains that a person is motivated to do something, one of which is based on a very positive reward value (valency) (Lunenburg, 2011). Students intend to pursue an accounting career because professionalism offers high salaries, provides job opportunities, and brings prestige, respect, and recognition locally and internationally (Ben-Caleb et al., 2020). A study conducted at Sri Lanka, on 100 students showed that extrinsic motivation, such as higher salaries and better benefits, influences the choice of student career paths (Shanthrakumar, 2020). The expectation of a high salary is one of the motivators for accounting students to choose a career as a professional accountant.

H2: Financial rewards give a positive effect on interest in accounting students choosing a career as an accountant profession.

Career motivation is an encouragement from within a person who aims to improve his ability to achieve the career he wants. Expectation theory explains that a person does something hoping to produce specific results or provide certain experiences (Ajzen, 2020). A study of the factors influencing the intentions of Ghanaian business students to pursue Certified Professional Accounting (CPA) qualifications of 641 students claims that students' intentions to pursue CPA qualifications are based on better job opportunities (Owusu et al., 2018). Another study conducted on 200 respondents to undergraduate students of Accounting in Malaysia showed that students' interest in becoming accountants was motivated by external factors such as job availability and rewards (Rauf et al., 2020). Based on the Expectancy Theory, the motivation of accounting students' interest in choosing a career as a public accountant will increase along with the motivation of someone who is motivated to choose a career as a public accountant, and the greater the expectation of success for an action chosen by someone.

H3: Career motivation has a positive effect on the interest of accounting students in choosing a career as an accounting profession.

For the public accounting profession, the perception of the profession is the auditor's understanding of the public accounting profession and what they are involved in. The concept of *Tringa* means that learning does not only stop to increase students' knowledge but also sharpens the sense of increasing understanding of what they know and increasing the ability to implement what they have learned (Indarti, 2019). Referring to the theory of motivation, this motivation encourages people to achieve their goals and objectives (Acquah, 2017). Research by Wardani & Devi (2023) found that interest in a career in taxation is increasing as the *Tringa* teachings are more frequently applied. Students will know and understand the public accounting profession through courses related to the work of a public accountant. So, the understanding of *Tringa* teaching strengthens the variable related to perceptions of students' interest in choosing a career as a professional accountant.

H4: The perception of the accounting profession has a positive effect on the interest of accounting students in choosing a career as an accounting profession with an understanding of the *Tringa* teachings as a moderating variable.

Students state that professional certification offers higher salaries and other financial incentives (Ben-Caleb et al., 2020). The study results show that students choose statements of agreement and strongly agree on indicators that the public accounting profession can provide a high initial salary (Fajarsari, 2020). Based on the theory of motivation, someone does something because he wants to achieve the goals he wants to achieve, one of which is salary. Meanwhile, to motivate someone, it is essential to understand their needs and inclinations (Siok et al., 2023). One of the results of the study states that students choose the accounting profession because the profession offers higher salaries and other financial incentives (Ben-Caleb et al., 2020). Students have understood that they will earn a large salary when they become professional accountants. One of the *Tringa* concepts is understanding that the professional accounting profession promises a large salary, which becomes one factor in student interest in choosing a career. So, understanding the *Tringa* teaching variable strengthens the relationship between variables of financial rewards and students' interest in choosing a career as a professional accountant.

H5: Financial rewards has a positive effect on interest in accounting students choosing a career as an accountant profession with an understanding of *Tringa* teaching as a moderating variable.

Students who already understand the accounting profession and are interested in knowing more deeply will then do *Nglakoni*, where students must implement what they have learned in lectures about the public accounting profession. McClelland's theory of motivation explains that one of the human motivations is the need for achievement, so it is necessary to do *Tringa* to get the desired career achievements. *Tringa* was able to increase the career interest of accounting students as tax consultants, and *Tringa's* teachings provided life lessons to students that achieving goals requires understanding, awareness, and seriousness (Ayem & Hidayat, 2021). So, the research hypothesis is that the *Tringa* teaching Comprehension variable strengthens the relationship between the career motivation variable and student interest in choosing a career as a professional accountant.

H6: Career motivation positively affects interest in accounting students choosing a career as an accountant profession with an understanding of *Tringa* teaching as a moderating variable.

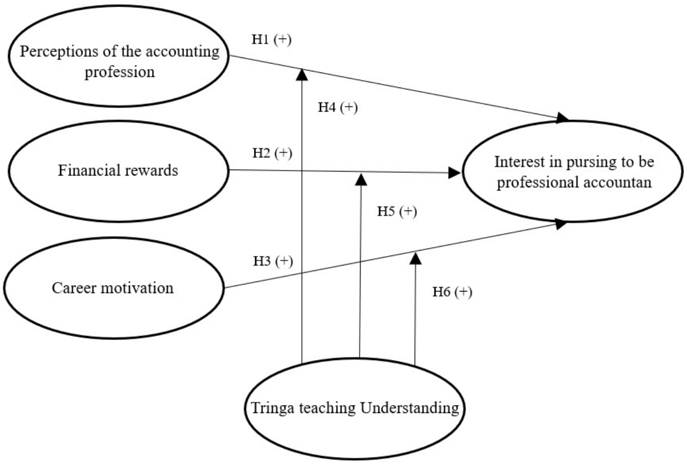

Figure 2. Research framework

III. METHODOLOGY

*A. Research Respondent*s

Students involved in this research came from Indonesia and Malaysia, with 353 respondents. The sample in this study included active students at tertiary institutions in Indonesia on the islands of Java, Sumatra, Kalimantan, Sulawesi, and Papua. Research samples in Malaysia were obtained from active students at tertiary institutions in the Sabah and Semenanjung regions retrieval of research data using a questionnaire collected by online.

B. Measures

This research uses four variables where each variable is determined using measurements items adapted from previous research. Five Items from Owusu et al. (2018) measure PAP with questions such as “Professional accountants have better career development prospects”, three items from Ng et al. (2017) to measure FR such as "I think being a professional accountant can earn a high salary". There are six items from Chi et al. (2022) and Owusu et al. (2018) to measure CM with questions such as "I believe that there is a high job availability for a professional accountant". There are seven items from Ayem & Hidayat (2021) to measure TR such as "To work as a public accountant, I need knowledge obtained from a formal education in accounting". There are eight items from Ng et al. (2017) and Owusu et al. (2018) to measure IPA such as "I would love to work with an audit firm or an accounting department". Measurements using a Likert scale 1-5 (1 "strongly disagree" to 5 "strongly agree").

C. Data Analysis Methods

This study conducted data analysis in four stages. The initial stage involves assessing data validity through exploratory factor analysis. Validity is determined by examining factor loading scores and average variance extracted (AVE) for each indicator. Second, analyzes the data's reliability using composite reliability (CR). The third testing the goodness of fit to test the research model. The fourth stage is testing the hypothesis using the structural equation model (SEM) using AMOS version 28. Hypothesis testing is carried out in two stages. The first stage is testing the variables directly, and the second is testing the hypothesis by entering a moderating variable. The following criteria are used to measure this study's goodness of fit, including probability (p), CMIN/DF, CFI, and RMSEA (Table 1).

TABLE I. CRITERIA OF A MODEL FITTED

Criteria	Rule of thumb	Resources
Probability	$0.05 < p < 1.00$	Schermelleh-Engel et al. (2003)
CMIN/DF	$0 \leq \text{CMIN/DF} \leq 2$	Schermelleh-Engel et al. (2003)
CFI	$0.95 \leq \text{CFI} \leq 1.00$	Schermelleh-Engel et al. (2003)
RMSEA	$0 \leq \text{RMSEA} \leq 0.06$	Schermelleh-Engel et al. (2003)

Source: Primary data processed, 2023.

IV. RESULTS AND DISCUSSION

A. Participants

Data were collected using a questionnaire online via the link's Google form. The research was carried out from January to March and involved 353 Indonesian and Malaysian student respondents. The profiles of the respondents are presented in Table 2.

TABLE II. PROFILES OF PARTICIPANTS

Profiles of participants	Freq.	Per cent
Perempuan/Female	273	77%
Laki-laki/Male	80	23%
Total	353	
Indonesian Student	258	73%
Malaysia Student	95	27%
Total	353	
Diploma in Accounting	8	2%
Bachelor of Accounting	345	98%
Total	353	

Source: Primary data processed, 2023

Regarding student status, 273 participants (77%) were female, 80 participants (23%) were male; 258 participants (73%) were students from Indonesia, 95 participants (27%) were students from Malaysia; 8 participants (2%) were Diploma in Accounting, and 345 participants (98%) were Undergraduate in Accounting.

B. Data Validity and Reliability Tests

To test the validity and reliability of the research data, a measurement model was applied to evaluate loading factors, composite reliability (CR), and average variance extracted (AVE). The criteria for validity requirements were measured using a loading factor > 0.70 and an AVE value > 0.50 (Civelek, 2018; Sarstedt et al., 2017). Meanwhile, the reliability criteria were measured using CR where the value is > 0.70, indicating that the internal reliability of the scale used is adequate (Civelek, 2018; Sarstedt et al., 2017). Table 3 shows that the loading factor values are >0.70, AVE >0.50, and CR >0.70, indicating the requirements for convergent validity and reliability are met.

TABLE III. MEASUREMENT MODEL

Variable	Item	Loadings	CR	AVE
Perception of Accountant Profession (PAP)	PAP11	0.690	0.79	0.66
	PAP12	0.672		
	PAP13	0.694		
	PAP14	0.623		
	PAP15	0.620		
Financial Reward (FR)	FR21	0.715	0.72	0.68
	FR22	0.714		
	FR23	0.602		
Career Motivation (CM)	CM31	0.729	0.88	0.74
	CM32	0.768		
	CM33	0.745		
	CM34	0.717		
	CM35	0.763		
	CM36	0.719		
Tringa (TR)	TR41	0.646	0.89	0.74
	TR42	0.706		
	TR43	0.793		
	TR44	0.743		
	TR45	0.783		
	TR46	0.711		
	TR47	0.789		
Interest in becoming a Professional Accountant (IPA)	IPA1	0.834	0.91	0.76
	IPA2	0.816		
	IPA3	0.858		
	IPA4	0.778		
	IPA5	0.750		
	IPA6	0.643		
	IPA7	0.634		
	IPA8	0.714		

Source: Primary data processed, 2023.

C. Goodness of Fit

The model fit evaluation aims to determine how approximately the model determined by the researcher reflects the observed data (Sahoo, 2019). It was further explained that the structural equation model fit criteria indicated how the specified model matched the empirical data (Schermelleh-Engel et al., 2003). The goodness of fit test results in Figure 2 shows a Chi-Square of 446.014, CMIN of 2.208, GFI of 0.884, AGFI of 0.855, RMSEA of 0.059, TLI of 0.932, and CFI of 0.940. Based on these results, it can be concluded that the model is in the

Acceptable Fit category, so the model is good and can be continued with hypothesis testing (Schermelleh-Engel et al., 2003).

D. Hypotheses Testing

The results of hypotheses testing are presented in Table 4. Based on the results of hypothesis 1 testing, it shows that the perception of the professional accounting profession has P values of 0.000, β values of 0.479, and T values of 4.562, so hypothesis 1 was Supported. Testing hypothesis 2 shows that financial rewards have P values of 0.361, β values of -0.103, and T values of -0.913, so hypothesis 2 was not supported. Testing hypothesis 3 shows that career motivation has P values of 0.003, β values of 0.389, and T values of 2.912, so hypothesis 3 was Supported.

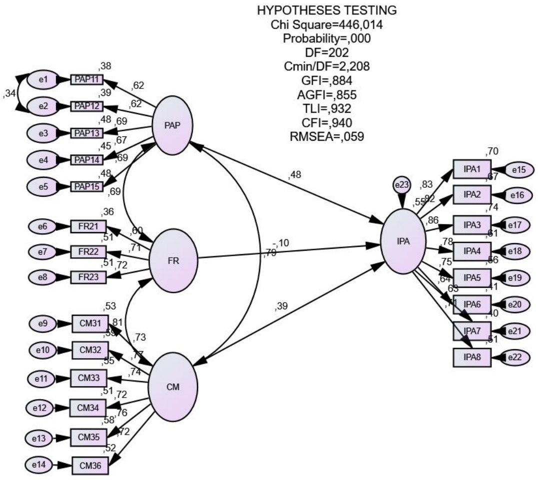

Figure 3. Structural model of the hypotheses testing
Source: Primary Data Processed, 2023

TABLE IV. RESULTS OF HYPOTHESES TESTING

Hyp.	Path to			B	C.R.	P Values	Result
H1	IPA	←	PAP	.479	4.562	***	Supported*
H2	IPA	←	FR	-.103	-.913	.361	Not Supported
H3	IPA	←	CM	.389	2.912	.004	Supported*

*Significance of 5%
Source: Primary data processed, 2023.

E. Variable Moderating Effects of Tringa

The results of testing the mediating effect in Table 5 show that the variable perception of the professional accounting profession after the mediating variable has P Values of 0.000, β values of 0.738, and T Values of 11.795. The financial reward variable has P Values of 0.000, β values of 0.657, and T Values of 10.199. Meanwhile, the career motivation variable has P values of 0.000, β values of 0.763, and T values of 12.298. Statistically, it can be concluded that H4, H5, and H6 was Supported.

TABLE V. RESULTS OF HYPOTHESES TESTING MEDIATING VARIABLES EFFECT

Hyp	Path to			Direct value of beta with no mediator	Direct value of beta with the mediator	T Values	P Values	Result
H4	IPA	←	PAP	.479	.738	11.795	***	Supported*
H5	IPA	←	FR	-.103	.657	10.199	***	Supported*
H6	IPA	←	CM	.389	.763	12.298	***	Supported*

*Significance of 5%

Source: Primary data processed, 2023.

F. Discussion

The test results show that the professional accounting profession variable influences the variable of student interest in choosing a career to become a professional accountant. The results of this study are in line with several studies conducted with university students in Ghana, Nigeria, Indonesia, and China (Amaning et al., 2020; Ben-Caleb et al., 2020; Hatane et al., 2022; Wen et al., 2018) who found evidence that student perceptions of the accounting profession have an impact on increasing student interest in choosing a career to become a professional accountant. Based on the TPB Ajzen (1991), the perception of the professional accounting profession is an accountant's understanding of what he is doing where the work done by an accountant is done following an individual view. Accounting students positively perceive the image of an accounting career because the accounting profession is needed in the world of work. The development of the business environment causes the role of accountants to shift and have more roles.

The results of the second test show that financial rewards do not affect the variable of student interest in choosing a career to become a professional accountant. This study's results align with previous research conducted by Ng et al. (2017), stating that there is no significant relationship between financial or compensation factors and the intention of accounting students to choose the public accounting profession. The research also aligns with studies in China that found no relationship between external reference opinions and students' intentions to choose the public accounting profession (Wen et al., 2018). One of the students is interested in choosing a career to become a professional accountant because this profession is considered to bring prestige, respect, and recognition locally and internationally (Ben-Caleb et al., 2020). These results indicate that students in Indonesia and Malaysia do not prioritize financial rewards and prefer jobs with a high career and future security.

The test results show that the career motivation variable influences the variable of student interest in choosing a career to become a professional accountant. This study's results align with research conducted by Wen et al. (2018), which state that students see network opportunities for job development or career advancement in the future. Previous research conducted by Chi et al. (2022) stated that career opportunities significantly raise the intention to build a career to become a professional accountant. Based on the theory of expectations, career motivation is driven by a feeling motivated by someone who thinks that their actions can achieve the results they expect (Filipova, 2016). Therefore, most students are motivated to choose a career of a professional accountant because they think that the profession can provide a better future and earn a higher income to ensure their lives in the future.

Hypothesis 4 testing shows that the *Tringa* can moderate the perception of the professional accounting profession on the variable of student interest in choosing a career to become a professional accountant. This study's results align with the theory of motivation, one of which fulfills its needs is the need for achievement, which must be pursued through effort (Pardee, 1990). To achieve the achievement goals desired, one must strive to fight for one's aspirations, one of which is by understanding (*ngerti*), internalizing (*ngrasa*), and implementing (*nglakoni*) through some work practice to become a professional accountant to obtain an overview to form a perception. Hypothesis 5 testing shows that *Tringa* can moderate financial rewards on the variable student interest in choosing a career to become a professional accountant. Motivation is the fuel that drives people to achieve their goals and objectives (Acquah, 2017). The perception is obtained through the process of understanding (*ngerti*), which is included in the *Tringa* concept so that someone will try to find out how financial rewards can be achieved if they become a professional accountant. Hypothesis 6 testing shows that *Tringa* can moderate career motivation towards students' interest in choosing a career to become professional accountants. Motivation theory explains that motivation drives people to achieve their goals and objectives (Acquah, 2017). The results of this study are also in line with the research of Ayem & Hidayat (2021) and Wardani & Devi (2023), which shows that applying *Tringa*'s teachings has a positive effect on career interest in taxation. Understanding *Tringa* encourages students to understand (*ngerti*), internalize (*ngrasa*), and carry out (*nglakoni*) various efforts to become professional accountants.

V. Conclusion

The results of the study concluded that the higher the perception of the professional accounting profession and career motivation, the higher the student's interest in becoming a professional accountant. Meanwhile, financial rewards do not affect the variable of student interest in choosing a career to become a professional accountant. The study results show that students in Indonesia and Malaysia are more interested in choosing jobs with high career prospects and future security. Understanding the *Tringa* concept in this study strengthened the relationship between perceptions of the professional accounting profession, financial rewards, and career motivation toward students' interest in becoming professional accountants. Students can perceive the professional accounting profession through the learning process in class and through internships. Efforts that lecturers can make in class include giving students an overview of the career prospects that can be achieved if they become professional accountants. Conducting practical lectures to give students an accurate picture of practical experience in the professional accounting profession is also essential.

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