

THE INFLUENCE OF QUALITY MOTIVATION, CAREER MOTIVATION, AND DEGREE MOTIVATION ON ACCOUNTING STUDENTS' INTEREST IN CONTINUING THEIR MASTER'S DEGREE IN ACCOUNTING WITH TUITION FEES AS A MODERATING VARIABLE

Siti Amalia¹

¹Accounting Majors, Djuanda University, Indonesia ;
¹siti.amalia2020@unida.ac.id;

Abstract

Background - The Master of Accounting Science Study Program is an educational program that can be taken by S1 Accounting graduates to obtain a master's degree. Continuing education to S2 or master's level is one of the solutions that can be chosen to improve self-specifications and increase the chances of being accepted in the world of work as professionals in their fields. Therefore, interest is the most important factor because it can be a driving force in carrying out activities so that it can motivate them to do what they do.

Purpose - To find out the effect of quality motivation, career motivation, and degree motivation on accounting students' interest in continuing their master of accounting studies and To determine the effect of quality motivation, career motivation, and degree motivation on accounting students' interest in continuing their master of accounting studies after being moderated by tuition fees.

methodology - The research design uses a descriptive analysis. The sampling technique used simple random sampling using the slovin formula so that 80 respondents were selected as the research sample. Data collection was done through distributing questionnaires. Data testing and analysis were carried out using multiple linear regression analysis with the SPSS 29 program.

Findings - Quality motivation and career motivation partially have a positive and significant effect on the interest in continuing master of accounting studies in accounting students of private universities in Bogor. Meanwhile, degree motivation partially has no effect on the interest in continuing master of accounting studies in accounting students of private universities in Bogor. Quality motivation, career motivation, and degree motivation simultaneously have a significant effect on the interest in continuing the master's study of accounting in accounting students of private universities in Bogor. The cost of education as a moderating variable partially cannot moderate the effect of quality motivation and degree motivation on the interest in continuing master's studies in accounting students of private universities in Bogor. Meanwhile, the cost of education as a moderating variable can partially moderate the effect of career motivation on the interest in continuing master's studies in accounting students of private universities in Bogor.

Originality - The novelty in this research lies in the research location, namely in Bogor and the moderating variables that have never existed in previous studies.

Keywords: Quality Motivation, Career Motivation, Degree Motivation, Interest, Tuition Fees
