

FACTORS AFFECTING ACCOUNTING STUDENTS INTEREST

IN TAKING THE FORENSIC AUDIT CERTIFICATION

(Case Study in Accounting Study Program Faculty of Business and Economics Universitas Islam

Indonesia)

A THESIS



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2024

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I hereby declare that in writing this thesis there is work that has been submitted to obtain a graduate degree at a university, and to the best of my knowledge there are no works or opinions that have been written or published by other people, except in writing referred to in this thesis and the references mentioned. If at a later date, it is found and proven that this statement is not true, so I can accept any penalties/sanctions following applicable regulations

Yogyakarta, 28 July 2024

Researcher,



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APPROVAL PAGE

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(Case Study in Accounting Study Program Faculty of Business and
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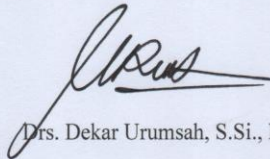
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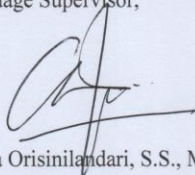
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IN TAKING THE FORENSIC AUDIT CERTIFICATION (CASE
STUDY IN ACCOUNTING STUDY PROGRAM FACULTY OF BUSINESS AND
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FOREWORD

Assalamualaikum Wr. Wb.

Alhamdulillahirabbil'alamin, the researcher would like to express her gratitude to the presence Allah SWT for all His Grace and Gifts so that researcher could complete a thesis entitled "**FACTORS AFFECTING ACCOUNTING STUDENTS INTEREST IN TAKING THE FORENSIC AUDIT CERTIFICATION (Case Study in Accounting Study Program Faculty of Business and Economics Universitas Islam Indonesia)**". This thesis was written to fulfil requirements for obtaining a Bachelor of Accounting (S.Ak) degree at the Universitas Islam Indonesia, Yogyakarta. The completion of this research cannot be separated from assistance from various parties. On this occasion the researcher would like to thank Infinite thanks to all those who have helped in this research process and during the thesis writing. I would like to extend my thanks and gratitude to:

1. Prof. Fathul Wahid, S.T., M.Sc., Ph.D, as the Rector of the Universitas Islam Indonesia.
2. Prof.Johan Arifin, S.E., M.Si., Ph.D, as Dean of the Faculty of Business and Economics at Universitas Islam Indonesia.
3. Drs. Dekar Urumsah, S.Si., M.Com. (IS)., Ph.D., C.Fr.A. as Head of Department Accounting, Faculty of Business and Economics, Universitas Islam Indonesia as well as the supervisor who has directed and guided me during the completion of this thesis.
4. Prof. Rifqi Muhammad, S.E., S.H., M.Sc., Ph.D., SAS, ASPM as Head of the Accounting Study Program, Faculty of Business and Economics,

Universitas Islam Indonesia.

5. Mrs. Cithra Orisinilandari, S.S., M.A. as the language advisor who has directed and guided me during the completion of this thesis.
6. All lecturers and staff within the Faculty of Business and Economics, Universitas Islam Indonesia.
7. The late Riadussolihin and Siti Asiah as the researcher's parents who always pray and motivate me to complete this research.
8. All parties who have helped the smooth completion of this research.

The researcher realizes that there is still a lot of lack in writing this thesis. For this reason, input in the form of constructive criticism and suggestions is very welcome. Hopefully this research is useful for the development of science knowledge, especially in the field of audit forensic, and is useful for readers and all parties.

Wassalamualaikum Wr. Wb.

Rosaqoh

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ABSTRACT

Fraud cases in Indonesia continue to increase. As a consequence, Indonesia suffers a lot of losses and mistrust from both international and local investors. To prevent and address fraud in Indonesia, the country needs accounting graduates who are certified as auditors with forensic expertise. The Accounting Study Program at the Faculty of Business and Economics, Universitas Islam Indonesia has provided a Certified Forensic Auditor (CFrA) certification exam. However, not all students take the Certified Forensic Auditor (CFrA) certification exam. This study aims to identify factors that influence the interest of accounting students in taking forensic audit certification. This study uses a quantitative approach by distributing questionnaires to accounting students at the Universitas Islam Indonesia with as many as 100 respondents. The data retrieval method uses purposive sampling. The analysis used in this study is statistical testing in the form of Structural Equation Modeling (SEM) using smartPLS 3.0 software. The results of this study indicate that quality motivation has a positive and significant influence on accounting students interest in taking forensic audit certification. Social motivation has a negative and insignificant influence on accounting students interest in taking the forensic audit certification. The cost of education has a positive but insignificant influence on accounting student interest in taking the forensic audit certification and gender does not influence accounting students interest in taking the audit forensic certification.

Keywords: quality motivation, social motivation, and cost of education

ABSTRAK

Kasus penipuan di Indonesia terus meningkat. Akibatnya, Indonesia mengalami banyak kerugian dan ketidakpercayaan dari investor internasional dan lokal. Untuk mencegah dan mengatasi kecurangan di Indonesia, negara ini membutuhkan lulusan akuntansi yang bersertifikat sebagai auditor dengan keahlian forensik. Program Studi Akuntansi Fakultas Bisnis dan Ekonomi Universitas Islam Indonesia telah menyediakan ujian sertifikasi Certified Forensic Auditor (CFrA). Namun, tidak semua mahasiswa mengikuti ujian sertifikasi Certified Forensic Auditor (CFrA). Penelitian ini bertujuan untuk mengidentifikasi faktor-faktor yang mempengaruhi minat mahasiswa akuntansi dalam mengambil sertifikasi audit forensik. Penelitian ini menggunakan pendekatan kuantitatif dengan menyebarkan kuesioner kepada mahasiswa akuntansi di Universitas Islam Indonesia dengan jumlah responden sebanyak 100 orang. Metode pengambilan data menggunakan purposive sampling. Analisis yang digunakan dalam penelitian ini adalah pengujian statistik berupa Structural Equation Modeling (SEM) dengan menggunakan software smartPLS 3.0. Hasil penelitian ini menunjukkan bahwa motivasi kualitas memiliki pengaruh positif dan signifikan terhadap minat mahasiswa akuntansi untuk mengikuti sertifikasi audit forensik. Motivasi sosial memiliki pengaruh negatif dan tidak signifikan terhadap minat mahasiswa akuntansi untuk mengikuti sertifikasi audit forensik. Biaya pendidikan memiliki pengaruh positif tetapi tidak signifikan terhadap minat mahasiswa akuntansi untuk mengikuti sertifikasi audit forensik dan gender tidak berpengaruh terhadap minat mahasiswa akuntansi untuk mengikuti sertifikasi audit forensik.

Kata kunci: motivasi kualitas, motivasi sosial, biaya pendidikan

CHAPTER I

INTRODUCTION

1.1 Background

Fraud cases in Indonesia continue to increase with a percentage of 64%, misuse of state and company assets / wealth with a percentage of 28.9% and financial statement fraud of 6.7%. (ACFE, 2019). As the consequences, Indonesia suffers a lot of losses and mistrust from both international and local investors (Arifuddin, 2023). To prevent and address fraud in Indonesia, the country needs accounting graduates who are certified as auditors with forensic expertise (Wibisono, 2021).

Forensic audit certification is crucial for accounting study program students. They should understand every conventional element of accounting as well as the ability to find, prevent, and investigate fraud as prospective professionals. For accounting study program students, Chartered Accountant (CA) professional certification is very important because it can help them become a professional accountant, increase performance levels, and demonstrate the credibility of their work, which gives confidence to the wider community (Nisa, 2019).

A person who has basic knowledge of accounting is not necessarily able to master the field of forensic auditing because this is a further profession of an accountant. In this regard, if someone wants to enter the world of forensic auditing, further education and certification are needed in order to be recognized as a professional forensic auditor (Wibisono, 2021). CFrA or Certified Forensic Auditor is a forensic audit professional certification that has been nationally recognized and

managed by the Forensic Auditor Professional Certification Institute (LSP- AF) which was founded in 2008 and has obtained a license certificate from BNSP No. Kep-287 / BNSP / V / 2012.

Interest is a feeling in a person that can motivate him to do something, especially something he or she likes, and can be a motivation to do something (Arifuddin, 2023). A student's interest in becoming an accountant is a driver of a person's interest in accounting, which makes him think or plan what factors he must pay attention to achieve his interests (Anggraini, 2020). Student interest in their career choices is also influenced by student internal motivation and the motivation of others to improve the quality and competence of themselves in the field they are in, especially the accounting field (Nisa, 2019). Research conducted by Manik (2023) showed that student interest in taking accounting certification is significantly influenced by quality motivation, career advancement motivation, economic motivation, and social motivation.

Previous researches have widely studied student interest in participating in accounting certification using theories such as the Theory of Planned Behavior (TPB), Social Cognitive Theory (SCT), and Self-awareness Theory. The theory of Planned Behavior (TPB) was used by Dewi & Yasa (2020); Sukmawati & Saputra (2022); Salsabila et al. (2022). Social Cognitive Theory (SCT) was used by Anggraeni (2021). Self-awareness Theory is used by Novitasari and Suwaldiman (2017). In this study several factors influence the interest of accounting students in following forensic audit certification, namely quality motivation, social motivation, the cost of education, and gender.

Quality motivation is the drive to achieve and improve self-quality and be able to carry out tasks properly and appropriately according to their field of expertise (Berlinasari & Erawati, 2017). The high quality of motivation experienced by a person is supported by the autonomy of his self-regulatory structure and emotional commitment in creating an environment where his basic needs, namely ability and knowledge, can be met (Vansteenkiste et al., 2009). Research by Permana and Suartana (2018) showed that quality motivation has a positive effect on student interest in joining the Professional Accountant Study Program (PPAK).

Social motivation is an individual's drive to carry out activities aimed at achieving social value and receiving appreciation or recognition from the environment in which the individual is located (Permana & Suartana, 2018). Social motivation involves someone who wants their existence and achievements to be recognized by the environment (Vesperialis & RM, 2017). Research conducted by Fajarsari (2020) shows that social motivation has a significant effect on the interest of accounting students to follow the Professional Accountant Study Program (PPAK).

The cost of education is the overall financial sacrifice incurred by students or parents for education from the beginning to the end of education (Ratnawati & Inayah, 2022). This financial sacrifice is made to obtain benefits that will be felt in the future (Permana & Suartana, 2018). Expensive education costs are one of the expenses or sacrifices to obtain benefits and costs are also a classic problem for almost all Indonesian residents who are studying and have become a barrier to entry for low-income people (Salindri, 2014). Research conducted by Kurniawan and

Nugroho (2021) showed that the cost of education has an influence on the interest of accounting students to take the Chartered Accountant (CA) certification exam.

Gender is a notion used to describe what happens and is experienced by men and women as a social construct (Santoso, 2014). Gender is a moderating variable that affects the connection between the independent and dependent variables in a study (Alfurqan, 2023). This means that the effect of the independent variable on the dependent variable may differ depending on the gender of the person being researched (Baron & Kenny, 1986).

Research on students interest in taking certification has been widely studied by previous researchers. Rachma (2016) proves that quality motivation has a significant effect on the interest of Brawijaya University Accounting students to take CPA certification. Meanwhile, research from Simorangkir (2019) proves that quality motivation has no effect on student interest in obtaining a CA professional degree. Permana and Suartana (2018) prove that social motivation has a positive effect on student interest in joining Professional Accountant Study Program (PPAK). Meanwhile, research from Vespéralis and Muliarta RM (2017) proves that social motivation has no effect on the interest of Udayana University accounting undergraduates to take Accounting Professional Education. Kurniawan and Nugroho (2021) proved that the cost of education influences accounting students interest in taking the Chartered Accountant (CA) certification exam. Meanwhile, research from Anggraeni (2021) proved that the cost of education have no effect on student interest in taking the ACCA certification exam.

This research has differences with previous research, especially in the variables used and also the object of research. In this study, the variables used are quality motivation, social motivation, cost of education and also use moderating variables, namely gender. This research is a combination of previous research conducted by Permana and Suartana (2018) and Inayah and Ratnawati (2022) on the factors that influence student's interest in participating in Accounting Professional Education (PPAK) certification. This study also uses a different research object from previous studies. The objects of previous studies were students interest in following Accounting Professional Education (PPAK), but the object of this study is students interest in following forensic audit certification.

The Accounting Study Program at the Faculty of Business and Economics, Universitas Islam Indonesia has provided a Certified Forensic Auditor (CFrA) certification exam. However, not all students take the Certified Forensic Auditor (CFrA) certification exam. With consideration of the results of previous studies that have not been consistent and there are also phenomena that occur above, the researchers conducted a re-study of the factors that influence the interest of accounting students in following forensic audit certification.

Thus, the Accounting Department can plan strategies to increase student interest in joining the forensic audit certification program, so that graduates of the Accounting Study Program at the Faculty of Business and Economics (FBE UII) can have a competitive advantage in an increasingly competitive and dynamic work career.

From the background description described above, the researcher is interested in conducting research entitled "Factors Affecting Accounting Students Interest in Taking the Forensic Audit Certification Program (Case Study in Accounting Study Program Faculty of Business and Economics Universitas Islam Indonesia)".

1.2 Problem Formulation

Based on the background description discussed above, several problems in this study can be formulated, as follow:

1. Does Quality Motivation affect the interest of accounting students to take the Forensic Audit certification exam?
2. Does Social Motivation affect the interest of accounting students to take the Forensic Audit certification exam?
3. Does the Cost of Education affect the interest of accounting students to take the Forensic Audit certification exam?
4. Does Gender moderate the effect on the interest of accounting students in taking the forensic audit certification exam?

1.3 Research Objectives

Based on the questions mentioned in the problem formulation above, the objectives to be achieved in this study are as follows:

1. To find out the effect of Quality Motivation on the interest of accounting students in taking the Forensic Audit certification exam.
2. To find out the effect of Social Motivation on the interest of accounting students in taking the Forensic Audit certification exam.

3. To find out the effect Cost of Education on the interest of accounting students in taking the Forensic Audit certification exam.
4. To find out the effect of Gender moderation on the interest of accounting students in taking the forensic audit certification exam.

1.4 Benefits of Research

By conducting this research, it is expected that it can provide benefits theoretically and practically as follows:

1. Theoretical Benefits

It is expected that this research can make a valuable contribution in increasing information, insight, and knowledge, especially regarding the factors that influence accounting students interest in taking the Forensic Audit certification exam.

2. Practical Benefits

a. For the Educational Institutions

For the educational institutions, this research is expected to provide valuable contributions that can be used as evaluation material in the future to pay more attention to what factors influence students interest in taking forensic audit certification.

b. For the Academics

For the academics, this research is expected to add insight, information, knowledge, and strengthen previous research, especially regarding the factors that influence students interest in taking forensic audit certification.

1.5 Systematics of Research

This research is organized with a writing system that is divided into 5 chapters as follows:

CHAPTER I: Introduction

This chapter contains the urgency of the research topic, problem exposure, and research objectives. This chapter contains several subchapters, namely, background, problem formulation, research objectives, research benefits, and systematic discussion.

CHAPTER II: Literature Review

This chapter contains several theories that underlie this research, review of previous research results, and research hypotheses that have been supported by the theories described in the theoretical foundation section.

CHAPTER III: Research Method

This chapter contains methods related to data and methods related to analysis.

CHAPTER IV: Data Analysis and Discussions

This chapter contains a description of the results of data processing that has been carried out, data testing, and interpretation of the results.

CHAPTER V: Conclusions and Recommendations

This chapter provides conclusions of the research results and recommendations for further research.

CHAPTER II

LITERATURE REVIEW

2.1 Theory of Planned Behavior (TPB)

One of the psychological theories proposed by Ajzen (1991) is the Theory of Planned Behavior (TPB) which aims to explain the relationship between attitude and behavior. This theory emerged in response to the fact that attitude determinants cannot directly predict actual actions. In addition, the Theory of Planned Behavior (TPB) shows that interest is more precise in predicting action.

The application of Theory Planned Behavior (TPB) can determine the factors that influence student interest (Wulansari & Hariyanto, 2023). Theory of Planned Behavior (TPB) explains that three factors influence behavioral interest. The interest in performing a behavior is influenced by attitudes towards behavior, subjective norms, and then individual perceptions of behavioral control. In this study, the attitude towards the behavior factor will be represented by the quality of motivation variable, the subjective norm factor is represented by the social of motivation variable, and the behavior control factor that influences the interest in performing a behavior is represented by the cost of education variable.

2.2 Forensic Audit

Forensic auditing is a branch of the accounting profession that uses models and procedures in its investigative processes to offer quality assurance, evidence, and consulting services in support of legal actions (Adesina et al., 2020). According to Hariyanti (2016), in order to collect quantifiable data or evidence that can be utilized in court, forensic auditing involves analyzing and comparing field

conditions with predetermined standards. Since providing evidence in court is the primary goal of an investigative audit, its primary focus is on looking into criminal charges and offering expert testimony to support disagreements.

According to Nur (2022), there are three conditions that need to be considered in a forensic audit, they are:

- a. Relevant: When evidence from an audit logically connects to the issue at hand and bolsters assertions or judgments regarding the goals and results of the audit, it is considered relevant.
- b. Competent: Competent is defined as audit evidence that is considered legitimate and can be relied on to guarantee that it agrees with the facts. Evidence that complies with legal and legislative standards is considered valid. Reliable evidence refers to the source and process of obtaining audit evidence.
- c. Sufficient: The quantity of evidence that can serve as a foundation for audit conclusions is referred to as sufficient audit evidence.

2.2.1 Forensic Audit Certification

Nowadays, the number of PFAs is 15.052 people spread across 87 central APIP and 542 regional APIP, but only fulfills 32.32% of the 46.560 auditor needs (BPKP, 2021). Forensic specialists with expertise and standards are needed in Indonesia to stop, identify, and look into fraud and its perpetrators (Ariyanto, 2019). Concerning these issues, LSP-AF organizes a certification program called Certified Forensic Auditor (CFrA), which is nationally recognized and licensed by BNSP based on Regulation No. Kep-287/BNSP/V/2012 (Ariyanto, 2019). LSP-AF was the only organization in Indonesia authorized by BNSP to finish the forensic auditor

certification process at the time this report was prepared (Prabowo, 2021).

Based on international literature that ACFE has accumulated and established, LSP-AF developed the CFrA certification program to raise the quality of forensic auditors in Indonesia (Menteri Tenaga Kerja dan Transmigrasi Republik Indonesia, 2009). Participants will obtain a Forensic Auditor Certification and be eligible to use the professional title Certified Forensic Auditor (CFrA) upon successful completion of the certification program and competent assessment (Nugroho, 2016). Gaining a professional certification can enhance one's career, social standing, financial security, and accounting skills (Kusuma, 2016).

2.2.2 Interest in Taking Forensic Audit Certification

Interest is a desire that comes as a result of looking, observing, comparing, and thinking about the needs one desires. Interest is projected to mirror pupils in the future (Widiastuti & Suryaningsum, 2005).

The requirements that are necessary for each kind of work will rise with time. A certification program offers knowledge and experience that satisfies the requirements for accounting competency, therefore enrolling in one is one approach for students to increase their qualifications. An accountant will be seen as more superior and accredited if they hold multiple accounting certificates (Novitasari & Suwaldiman, 2017). The forensic audit certification is one of the qualifications that focuses on the topic of fraud (Ariyanto, 2019). Individuals who hold forensic certifications are regarded as possessing superior quality, expertise, and knowledge of the necessary skills to operate in the field of forensic accounting (Domino et al., 2017).

From the description above, it can be concluded that interest in taking forensic audit certification is a desire in a person after seeing, observing, and considering the desired needs in qualifying themselves in the world of work by following forensic audit certification.

2.3 Factors Affecting Accounting Students Interest in Taking the Forensic Audit Certification

2.3.1 Quality Motivation

Quality motivation is the desire to improve and excel within one's chosen field, enabling individuals to fulfill their responsibilities effectively. Developing this type of motivation enhances one's proficiency in their field. When this competence is directed towards a particular subject matter or skill, it holds particular significance in a professional context (Sarjono, 2011).

A person's high quality motivation can be measured by the ability to work in the proper performance or accomplishment of one's tasks. The quality associated with the accounting office profession is related to qualifications and professionalism that is he or she has the ability to analyze, make decisions, and solve problems (Agustina & Yuli, 2016). The enhancement of their skills through the quality drive will make them better-equipped as accounting graduates, thereby making them more valuable in the eyes of the companies they work for (Lestari et al., 2019).

2.3.2 Social Motivation

Social motivation is the drive that exists in a person to get recognition and appreciation from the surrounding environment where he/she is located which can

be done with an action that is socially valuable (Permana & Suartana, 2018). If the social motivation in a person is high, then there will be a direct interest in obtaining the award he or she wants. Social values are shown as a factor that reveals a person's ability in society or a person's value that can be seen from the perspective of other people in his or her environment. Humans want to gain recognition, maintain prestige, gain self-esteem, have inner (emotional) satisfaction in dealing with others, satisfy themselves with mastery over others and become harmonious (Mahmud, 2008).

2.3.3 Cost of Education

The cost of education is one of the most critical factors in educational implementation. Without financial assistance, the educational process cannot function (Putri, 2011). From the standpoint of certification participants, the cost of education refers to all costs involved in preparation for and participation in certification (Widyazzahra, 2023). The exorbitant expense of schooling is a well-known issue, acknowledged by nearly all Indonesian students, and serves as a hindrance for those with low incomes (Rivandi & Kemala, 2021).

2.3.3.1 Classification Cost of Education

According to Government Regulation No.19/2005 on Education Standards listed in Chapter IX: Financing Standards article 62:

- 1) Cost of Education are divided into 3 types: Operational, Investment, and Personal costs.
- 2) Cost of Education following paragraph (1) states, "Investment costs consist of several types, namely the cost of providing facilities and infrastructure,

human resource development costs and fixed working capital costs.”

- 3) Cost of Education following paragraph (1) states, “Personal costs are costs that come from students who are used to participate in the teaching and learning process continuously and regularly.”
- 4) The operational costs of education unit listed in Paragraph (1) consist of:
 - a) Salaries of educators and education personnel as well as various allowances attached to salaries
 - b) Consumable equipment
 - c) Indirect education operational costs include water, services, telecommunications, repair of facilities and infrastructure, taxes, insurance

2.3.4 Moderating Variable - Gender

Gender is the difference in roles, degrees, duties, and division of labor between men and women defined by society based on the nature of women and men who are considered appropriate according to the general public's ideas, traditions, and beliefs that evolve in society (Andraeni & Wardhani, 2023).

2.4 Review of Previous Studies

Here are some previous studies as illustrated in Table 2.1

Table 2.1 Previous Studies

No .	Authors	Variables		Methods, Samples, Analytical tools, and Theory	Results
		Independent	Dependent		
1.	Permana and Suartana (2018)	<ul style="list-style-type: none"> • Quality motivation (QM) • Career motivation (CM) • Economic motivation (EM) • Social motivation (SM) 	Student interest in participating in PPAK (SIP PPAK)	<ul style="list-style-type: none"> • Quantitative with questionnaire survey data • Students majoring in accounting undergraduate programs at the Faculty of Economics and Business, Udayana University class of 2014 with active status as students • Multiple Regression Analysis - SPSS • Hierarchy of needs theory 	QM => SIP PPAK (supported) CM => SIP PPAK (supported) EM => SIP PPAK (supported) SM => SIP PPAK (supported)
2.	Inayah and Ratnawati (2022)	<ul style="list-style-type: none"> • Career motivation (CM) • Length of education (LOE) • Cost of education (COE) 	Accounting students interest in participating in Accounting Professional Education PPAK (SIP PPAK)	<ul style="list-style-type: none"> • Quantitative • Using 144 respondents of accounting students class of 2018 Veteran Development University of East Java • Multiple Regression -SPSS 25 	CM=> SIP PPAK (supported) LOE => SIP PPAK (supported) COE => SIP PPAK (not supported)
3.	Salindri (2014)	<ul style="list-style-type: none"> • Career motivation (CM) • Motivation to seek knowledge (MSK) • Economic motivation (EM) • Degree motivation (DM) • USAP motivation (USAPM) • Cost of education (COE) • Length of education 	Students interest in attending accounting professional education PPAK (SIAAPE PPAK)	<ul style="list-style-type: none"> • Using descriptive methods with a survey approach • Multiple Regression Analysis 	CM => SIAAPE PPAK (supported) MSK=> SIAAPE PPAK (not supported) EM=> SIAAPE PPAK (not supported) DM=> SIAAPE PPAK (not supported) COE=> SIAAPE PPAK (not supported) LOE=> SIAAPE PPAK (not supported)

		(LOE)			supported)
No .	Authors	Variables		Methods, Samples, Analytical tools, and Theory	Results
		Independent	Dependent		
4.	Abidin & Darmawan Ervanto (2015)	<ul style="list-style-type: none"> • Career motivation (CM) • Economic motivation (EM) • Degree motivation (DM) • Achievement motivation (AM) 	Accounting students interest in taking the Certified Public Accountant (CPA) exam (ASITCPA)	<ul style="list-style-type: none"> • Quantitative with questionnaire survey data • Using a sample of undergraduate accounting students at Trunojoyo Madura University who participated in the socialization of the CPA and received an introduction brochure about the CPA profession. • Multiple Regression Analysis 	CM=> ASITCPA (supported) EM=> ASITCPA (supported) DM=> ASITCPA (not supported) AM=> ASITCPA (supported)
5.	Novitasari and Suwaldiman (2017)	<ul style="list-style-type: none"> • Financial accounting and management accounting course grades (FA & MA grades) • Auditing course grade (ACG) • Selection of profession (SOP) • Parents' income (PI) 	The desire of FE UII accounting study program students to take the ACCA certification program (Do FE UII ASPST ACCA C)	<ul style="list-style-type: none"> • Students who are active in the odd semester of the 2016/2017 academic year • Multiple Regression Analysis - SPSS • Attribution Theory 	FA&MA grades=> Do FE UII ASPST ACCA C (not supported) ACG=> Do FE UII ASPST ACCA C (not supported) SOP=> Do FE UII ASPST ACCA C (supported) PI=> Do FE UII ASPST ACCA C (supported)
6.	Salsabila et al. (2022)	<ul style="list-style-type: none"> • Motivation (M) • Understanding (U) • Attitude (A) • Subjective Norm (SN) 	Accounting students intention to take the Chartered Accountant (CA) professional accountant certification (ASIT)	<ul style="list-style-type: none"> • Using quantitative methods with an explanatory research approach • Using 98 respondents of undergraduate accounting students from 4 universities in 	M => ASIT CA (supported) U=> ASIT CA (not supported)

		<ul style="list-style-type: none"> Perceived Behavioral Control (PBC) 	CA)	<p>Surabaya, namely Muhammadiyah University Surabaya, Indonesian College of Economics Surabaya, Airlangga University Surabaya, and National Development University "Veteran" of East Java Surabaya.</p> <ul style="list-style-type: none"> Multiple Regression Analysis Theory of Planned Behavior (TPB) 	<p>A => ASIT CA (supported)</p> <p>SN=> ASIT CA (supported)</p> <p>PBC=> ASIT CA (supported)</p>
No	Authors	Variables		Methods, Samples, Analytical tools, and Theory	Results
		Independent	Dependent		
7.	Rachma (2016)	<ul style="list-style-type: none"> Quality motivation (QM) Career motivation (CM) Economic motivation (EM) Reward / recognition motivation (RM) 	Brawijaya University accounting students interest in pursuing CPA certification (BUASIP CPA)	<ul style="list-style-type: none"> Quantitative Using 156 respondents of accounting students at Brawijaya University who were active as of May 2016. Multiple Regression Analysis - SPSS 20.0 	<p>QM=> BUASIP CPA (supported)</p> <p>CM=> BUASIP CPA (supported)</p> <p>EM=> BUASIP CPA (supported)</p> <p>RM=> BUASIP CPA (supported)</p>
8.	Sukmawati & Suputra (2022)	<ul style="list-style-type: none"> Comprehension level (CL) Attitude (A) Motivation (M) 	Accounting students interest in obtaining Chartered Accountant (CA) professional certification (ASIO CA)	<ul style="list-style-type: none"> Quantitative Using a total of 85 samples Multiple linear regression analysis Theory of Planned Behavior (TPB) 	<p>CL=> ASIO CA (supported)</p> <p>A => ASIO CA (supported)</p> <p>M=> ASIO CA (supported)</p>
9.	Wulansari & Hariyanto (2023)	<ul style="list-style-type: none"> Understanding (U) Economics (E) Quality (Q) Career (C) 	Accounting students interest in taking accounting certification (ASITAC)	<ul style="list-style-type: none"> Quantitative The sample used was 74 respondents Using SPSS version 26 Theory of Planned Behavior (TPB) 	<p>U=> ASITAC (supported)</p> <p>E=> ASITAC (not supported)</p> <p>Q=> ASITAC (not supported)</p> <p>C=> ASITAC (not supported)</p>
10.	Lestari et al. (2019)	<ul style="list-style-type: none"> Quality motivation (QM) Career motivation (CM) Economic motivation (EM) 	Accounting students interest in taking the accounting professional certification exam (ASITAPC)	<ul style="list-style-type: none"> Quantitative The sample used was 439 respondents Multiple linear regression analysis – SPSS 	<p>QM=> ASITAPC (supported)</p> <p>CM=> ASITAPC (supported)</p> <p>EM=> ASITAPC (supported)</p>

Based on several studies conducted in the past, various variables can be found including quality motivation, social motivation, and education costs. The majority of previous studies that have been mentioned use quantitative methods with data obtained through questionnaires. The samples used in various previous studies used accounting students as respondents. The test tool used uses SPSS and data analysis using Multiple Regression Analysis. Each researcher in supporting their variables uses the Theory of Planned Behavior (TPB).

Previous research produced varying outcomes. Overall, the quality motivation and social motivation has a significant influence on accounting students interest in participating in certification programs (Permana & Suartana, 2018). Likewise, the cost of education influences the interest of accounting students to take the Chartered Accountant (CA) certification exam (Kurniawan & Nugroho, 2021).

2.5 Research Hypothesis

The hypothesis is used as an initial assumption that will be tested in research. In the context of this study, the researcher will explain the effect of quality motivation, social motivation, and cost of education on students interest in taking forensic audit certification with gender as a moderating variable.

2.5.1 The Effect of Quality Motivation on Accounting Students Interest in Taking Forensic Audit Certification

According to the Theory of Planned Behavior (TPB), people tend to perform certain behaviors if they view them positively. Conversely, they are unlikely to perform these behaviors if they view them negatively. This aligns with the construct of attitude toward behavior in the theory of Planned Behavior, where quality

motivation acts as a form of attitude that influences student interest in participating in competency certification. Quality motivation is one factor that influences behavior intensity, with the belief that students can increase their marketability in their future careers after obtaining competency certification (Widyazzahra, 2023). In this case, accounting students who view forensic audit certification positively believe that this certification will increase their marketability in a future career. This research is in line with research by Widyazzahra (2023), which showed that quality motivation has a positive and significant effect on students interest in participating in competency certification.

Based on the discussion presented above, the following hypothesis is formulated:

H1: Quality Motivation has a positive effect on Accounting Students Interest in Taking Forensic Audit Certification

2.5.2 The Effect of Social Motivation on Accounting Students interest in Taking Forensic Audit Certification

According to the Theory of Planned Behavior (TPB), the construct of subjective norms states that beliefs derived from the opinions of prominent individuals in their lives impact a person's behavior or actions. Encouragement from close people, such as friends and family, is one of the components that can influence a person to behave in a certain way (Widyazzahra, 2023). If friends and family tell them that taking forensic audit certification will help them in their careers, students will be more motivated to do so. This is in line with research conducted by Widyazzahra (2023), which showed that social motivation has a

positive and significant effect on students interest in participating in competency certification.

Based on the discussion presented above, the following hypothesis is formulated:

H2: Social motivation has a positive effect on accounting students interest in taking the forensic audit certification.

2.5.3 The Effect of Cost of Education on Accounting Students Interest in Taking the Forensic Audit Certification

According to the Theory of Planned Behavior (TPB), the construct of perceived behavioral control plays an important role in determining whether a person will take specific actions. When individuals believe they have the means and opportunities to do so, they will feel more capable and likely to act. In this context, one of the essential means for accounting students is financial support to take forensic audit certification.

The cost of education is often the main factor students consider when deciding to pursue competency certification. Students tend to assess and choose certification based on the costs commensurate with their budget and the benefits that will be obtained (Widyazzahra, 2023). Research conducted by Permana and Suartana (2018) shows that the cost of education has a negative and insignificant effect on student interest in participating in competency certification.

Based on the discussion presented above, the following hypothesis is formulated:

H3: The cost of education has a negative effect on the interest of accounting students in taking the forensic audit certification.

2.5.4 The Effect of Gender Moderation on Accounting Students Interest in Taking the Forensic Audit Certification

Gender is the distinction between men and women in terms of duties, functions, rights, responsibilities, and behaviors that are shaped by a community's social values, culture, and customs, which can change over time and location. This demonstrates that disparities in behavior between men and women are produced by social, cultural, and customary forces that can change based on time and local situations (Ningsih, 2021).

The results of research conducted by Syahputra and Urumsah (2019) Stated that gender was proven to be a moderating variable. This finding is different from the findings in research conducted by Dewi and Yasa (2020), which concluded that gender has no effect on the interest of Undiknas Denpasar accounting students in taking the Certified Public Accountant (CPA) exam. The existence of behavioral differences between men and women is a factor that determines how gender can affect interest in following forensic audit certification. Therefore, the researcher proposes the fourth hypothesis (H4) as follows:

H4: Gender Moderates the Interest of Accounting Students in Taking the Forensic Audit Certification.

2.6 Framework of Thought

Based on the hypotheses developed in the previous section, some factors influence accounting students interest in taking the forensic audit certification. An illustration is made as shown in Figure 2.1 below:

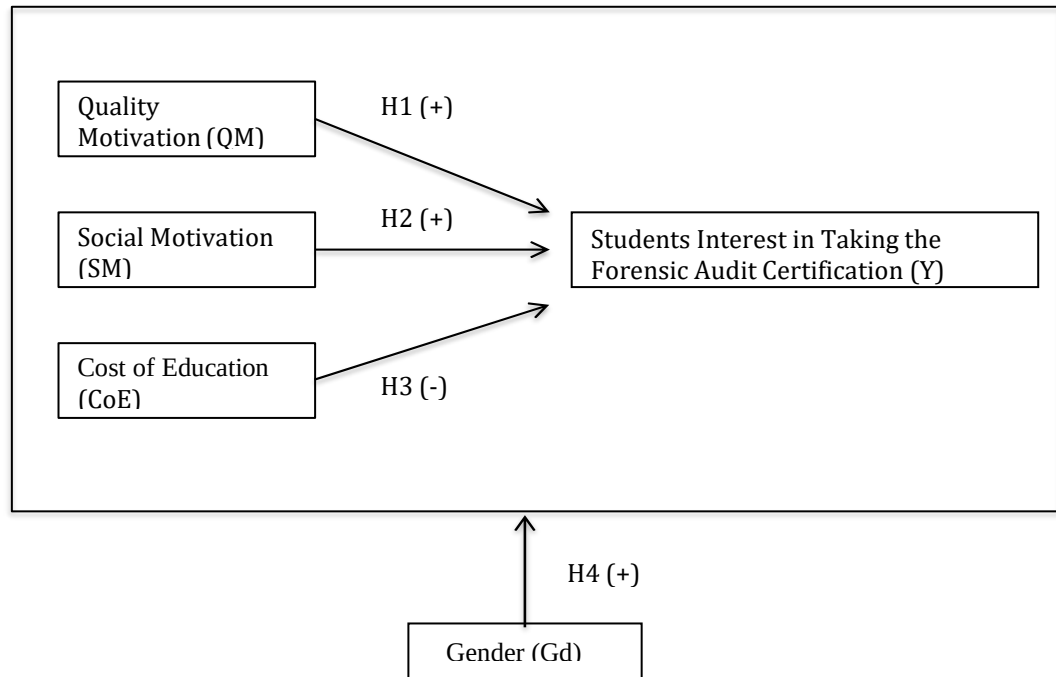


Figure 2.1 Research Model

CHAPTER III

RESEARCH METHODS

3.1 Research Methodology

This research uses quantitative methods using primary data obtained from surveys with questionnaire techniques. The questionnaire will be addressed to undergraduate students in the class of 2020-2022 Accounting Study Program at the Faculty of Business and Economics, Universitas Islam Indonesia who are taking or have taken auditing courses.

3.2 Population and Sample

A population is a group of individuals in statistics who have particular traits that are relevant to study or observation (Somantri & Muhidin, 2006). The population in this study were undergraduate accounting students at Universitas Islam Indonesia.

This study will use a purposive sample, which is a sampling method based on certain considerations (Prasetyo & Jannah, 2012). The sample was selected from undergraduate accounting students of the Faculty of Business and Economics, Universitas Islam Indonesia who are taking or have taken auditing courses. So that every student who meets these criteria can be taken as a research sample.

Five times the number of question items to be analyzed as a minimum sample size (Hair et al., 2019). In this study, there are 17 question items to be analyzed, so the required sample size is $17 \times 5 = 85$ respondents. Therefore, in this study, the number of samples taken was 100 respondents to meet the criteria for a sufficient number of samples to produce valid and representative results.

3.3 Data Collection Methods

The data collection method used in this study is in the form of distributing questionnaires. According to Sugiyono (2019), a questionnaire is a method for gathering data in which respondents are provided with written statements or questions. The information gathered from the questionnaire is used to identify the variables influencing students interest in taking forensic audit certification.

3.4 Operational Definition and Measurement of Variables

An operational definition renders the variables under study operational with respect to their measuring process. An operational definition makes an abstract idea operational, making it easier for researchers to measure (Ridha, 2017).

This study has one dependent variable, namely accounting students interest in pursuing forensic audit certification, while the independent variables consist of quality motivation, social motivation, and education costs. In addition, there is a moderating variable, namely gender. Each variable is measured using several indicators adapted from previous research and measured through a questionnaire.

To measure respondents' answers in the study, the researcher used a Likert scale model for each answer given. According to Sugiyono (2019), the Likert scale measures a person's or group's attitudes, views, and perceptions of social phenomena. The researcher requested respondents to complete the column with selections 1-6, as well as their perceptions of each question asked.

By using the Likert scale, the variables measured are translated into variable indicators. These indicator, are then used as a starting point in compiling instrument items which can be in the form of questions through a summated ratings scaling

procedure consisting of four answers, including:

- a. Disagree very strongly: Score 1
- b. Disagree strongly: Score 2
- c. Disagree: Score 3
- d. Agree: Score 4
- e. Agree strongly: Score 5
- f. Agree very strongly: Score 6

The research instrument used in this study is a questionnaire developed from previous research. This research instrument consists of variables that have been categorized as described in the section below.

3.4.1 Quality Motivation

Quality motivation is a person's desire and ability to perform tasks correctly and appropriately in their field. This quality motivation is more directed at the competencies required by a person in a particular job (Lestari et al., 2019).

Four question items were asked to determine the level of quality motivation on students interest in participating in forensic audit certification developed by Aniswatin (2020). The question items in question are listed in Table 3.1.

Table 3.1 I Quality Motivation Indicators

No.	Indicator	Source
1.	Improve skills in the forensic accountant profession.	(Aniswatin, 2020)
2.	Complete the work correctly and well.	
3.	Enhance practical skills in the forensic audit profession.	
4.	Can increase professionalism in the forensic audit profession.	

3.4.2 Social Motivation

Social motivation is a person's urge to perform something to acquire social value and receive respect or acknowledgment from their surroundings (Saifudin & Darmawan, 2019).

Therefore, three question items were asked to determine the level of social motivation on student interest in participating in forensic audit certification developed by Aniswatin (2020). The question items are listed in Table 3.2.

Table 3.2 Social Motivation Indicators

No.	Indicator	Source
1.	Family encouragement.	(Khairunnisa & Kurniawan, 2020)
2.	Encouragement from college friends.	
3.	Lecturer encouragement	

3.4.3 The Cost of Education

The cost of education is the expense borne by society in building and implementing the education system and demonstrating that they have learned (Hallak, 1985).

In this context, education expenditures include all expenses incurred to earn a diploma as proof that they have attended education (Denziana & Febriani, 2017).

Four question items were asked to determine the level of education costs on students interest in participating in forensic audit certification developed by Ribhana (2017). The question items in question are listed in Table 3.3.

Table 3.3 Cost of Education Indicators

No.	Indicator	Source
1.	Registration/administration fees and forensic audit certification training/preparation.	(Ribhana, 2017)
2.	Costs incurred for forensic audit certification.	
3.	Cost is not a deterrent to pursuing forensic audit certification.	

3.4.4 Interests

Interest is another psychological aspect of humans that can encourage people to achieve their goals, someone who is interested in something may pay attention to it or be pleased with it (Binekas & Larasari, 2022).

In this study, the object in question is forensic audit certification. The measurement of the variable interest in following Forensic Audit certification uses 5 questions with an interval scale of 1-6. The answer categories consist of disagree very strongly with a score of 1, disagree strongly with a score of 2, disagree with a score of 3, agree with a score of 4, agree strongly with a score of 5, and agree very strongly with a score of 6. The question items in question are listed in Table 3.4.

Table 3.4 Interest Indicators

No.	Indicator	Source
1.	I am interested in taking forensic audit certification in order to better master the expertise in the forensic audit profession.	(Aniswatin et al.,2020); (E. Abdillah, 2011)
2.	I am interested in forensic audit certification to help the development of the forensic audit profession.	
3.	I am interested in taking forensic audit certification to improve the competence and quality of myself as a professional accountant candidate.	
4.	I am interested in pursuing forensic audit certification to get added value to make it easier to get a job that provides great financial benefits.	
5.	I am interested in pursuing forensic audit certification to help my career success in the accounting profession.	

3.5 Analysis Method

3.5.1 Data Analysis Tools

The data from this study were obtained from questionnaire techniques addressed to individuals who have taken auditing courses or who are currently taking auditing courses. The data were then analyzed using descriptive analysis. To test the hypothesis, this research uses quantitative analysis. The quantitative research model was analyzed using the Partial Least Square (PLS) method with the help of smartPLS.

One of the tools for statistical data processing is Smart-PLS, also known as Smart Partial Least Square (Permata et al., 2023). Smart-PLS has the advantage that it can be used with a smaller sample size, it does not require normally distributed data, and is not based on various assumptions (Paramarta et al., 2023). PLS is a

variance-based structural equation model (SEM) that can test both measurement models (outer model) and structural models (inner model) (Lasmono, 2021).

This study uses PLS, because PLS is a data analysis method based on the assumption that the sample does not have to be large, namely the number of samples less than 100 can be analyzed.

3.5.2 Measurement Model (Outer Model)

3.5.2.1 Validity Test

- a. The principle that the measures (manifest variables) of a construct should be highly correlated is known as convergent validity. For validity testing with reflexive indicators, it can be seen from the loading factor value for each construct indicator. The loading factor value must be more than 0.7 for confirmatory research, and the loading factor value between 0.6 - 0.7 for exploratory research is still acceptable, and the average variance extracted (AVE) value must be greater than 0.5. However, for research in the early stages of developing a measurement scale, a loading factor value of 0.5 - 0.6 is still considered sufficient (Ghozali & Latan, 2021)
- b. The principle that measures the different constructs should not be highly correlated is known as discriminant validity. To test discriminant validity with reflexive indicators, the cross-loading value for each variable should be more than 0.7. In addition, the correlation values between constructs in the model should be compared with the square root of the AVE for each construct. A square root of the AVE greater than the correlation between constructs indicates good discriminant validity (Ghozali & Latan, 2021).

3.5.2.2 Reliability Test

The reliability test is conducted to test the accuracy, consistency, and accuracy of the instrument used to measure the construct. To assess the reliability of constructs with reflexive indicators, a composite reliability value is usually used. The composite reliability value should be greater than 0.7 for confirmatory research and a value of 0.6-0.7 is still acceptable for exploratory research (Ghozali & Latan, 2021).

3.5.3 Structural Model (Inner)

3.5.3.1 R-Square Test (R²)

With R-Square values of 0.75, 0.50, and 0.25, the model can be said to be strong, moderate, or weak, based on whether or not certain exogenous latent variables have a substantive effect on endogenous latent variables (Ghozali & Latan, 2021).

3.5.3.2 Goodness of Fit (GoF) Test

One of the Chi Square tests is the Goodness of Fit test, which aims to determine whether the distribution of observed (sample) data follows the distribution of theoretical data (Solikhah & Amyati, 2022). A statistical model's goodness of fit (GoF) indicates how well it fits a collection of data (Olivares & Forero, 2010). Goodness of Fit (GoF) values range from 0-1, and have the following interpretations: 0-0.25 (low GoF), 0.26-0.35 (medium GoF), and 0.36-1 (high GoF) (Yamin & Kurniawan, 2011).

The formula for calculating the GoF value:

$$\text{GoF} = \sqrt{\text{AVE} \times R^2}$$

Description:

AVE = average value of communality index

R² = average R-square value

3.5.4 Hypothesis Testing

3.5.4.1 T-Statistic Test

A statistical test called the t-test is used to determine whether the null hypothesis is true or false (Rosalina et al., 2023). The output produced by the SmartPLS application displays the results of the T-statistic test. The variable is accepted and deemed significant if the T-statistic value is higher than the T-table value (1.96) at the 5% significance level (Ghozali, 2013).

3.5.4.2 Path Coefficient Test

The path coefficient indicates how much influence the independent variable has over the dependent variable. A low path coefficient with a value less than 0.05 is deemed low and can be deleted (Sugiyono, 2011).

3.5.5 Moderating Variable

One of the independent variables that serves to strengthen or weaken the relationship between other independent variables and the dependent variable is called the moderating variable (Ghozali, 2014).

3.5.5.1 Gender

Gender is a set of social attributes produced by social construction in society. Gender is different from sex, where sex is the biological sex of men and women, and gender is the social differences between men and women related to roles, behaviors, duties, rights, and functions in social life (Audina, 2022).

In the Smith-Satterthwaite method, the T-Statistic test is used. The T-Statistic test can be calculated using the following formula (Chin, 1998).

$$t = \frac{\mathbf{Path\ sample_1} - \mathbf{Path\ Sample_2}}{\sqrt{S.E.^2\ Sample_1 + S.E.^2\ Sample_2}}$$

Notes:

Path sample 1 = Path coefficient for group 1 (male)

Path sample 2 = Path coefficient for group 2 (female)

S.E. sample 1: Standard error coefficient value for group 1 (male)

S.E. sample 2: Standard error coefficient value for group 2 (female)

CHAPTER IV

DATA ANALYSIS AND DISCUSSIONS

This chapter discusses the results and analysis of the research that examines the effect of accounting students interest in taking the forensic audit certification with gender as a moderating variable.

4.1 Data Collection Results

This research uses quantitative methods. Research data were obtained through a survey using a questionnaire distributed via Google Form by researchers to respondents. Respondents in this study were students of the Accounting Study Program class of 2019-2022, Faculty of Business and Economics, Universitas Islam Indonesia. The time required for distribution and data collection in this study was 20 days starting from March 18 to April 6, 2024. The distribution was carried out in 2 ways, namely by sending a google form link to 67 respondents via WhatsApp and sharing the google form link to 548 respondents via email. Details of the distribution of questionnaires in this study can be found in Table 4.1.

Table 4.1 Results of Questionnaire Distribution

Description	Total	Percentage (%)
Questionnaires distributed	615	100
Returned questionnaires	100	15
Non-returned questionnaires	515	85
Questionnaires that were further tested	100	15

Source: Primary data processed, 2024

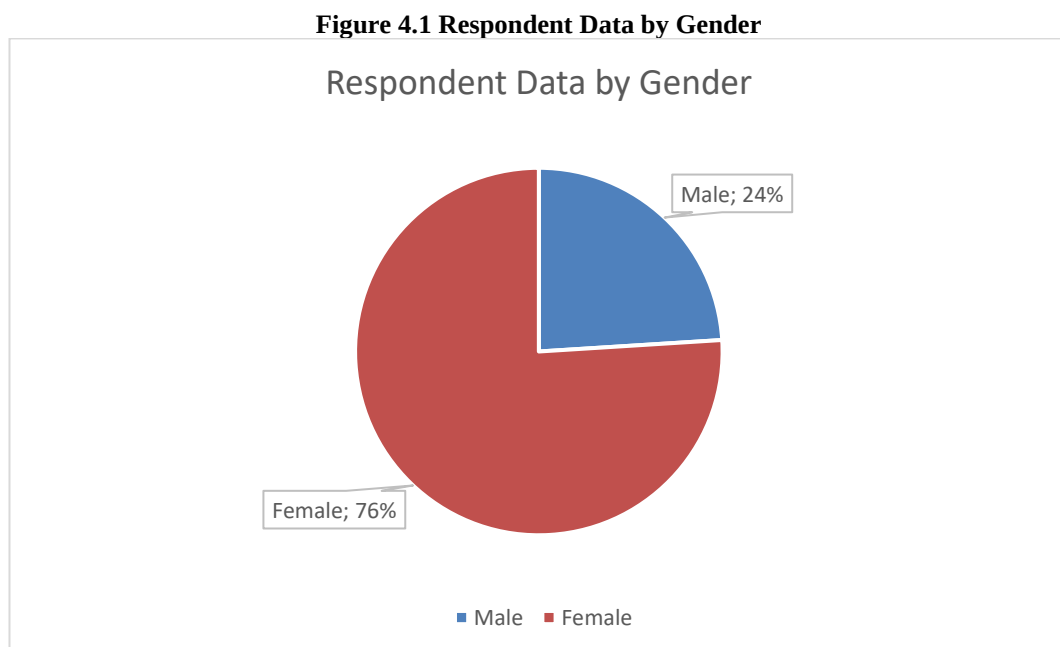
Based on Table 4.1, 615 questionnaires have been distributed in this study. From the results of the distribution, 515 questionnaires were not returned. The

questionnaires that returned were 100 and could be tested further because the number was the same as the distribution, namely 615. So, it can be concluded that the questionnaire is 100% eligible and can be tested further.

4.2 Respondent Data Results

4.2.1 Results of Respondent Data by Gender

The following is data on respondents collected based on gender, which can be seen in Figure 4.1.



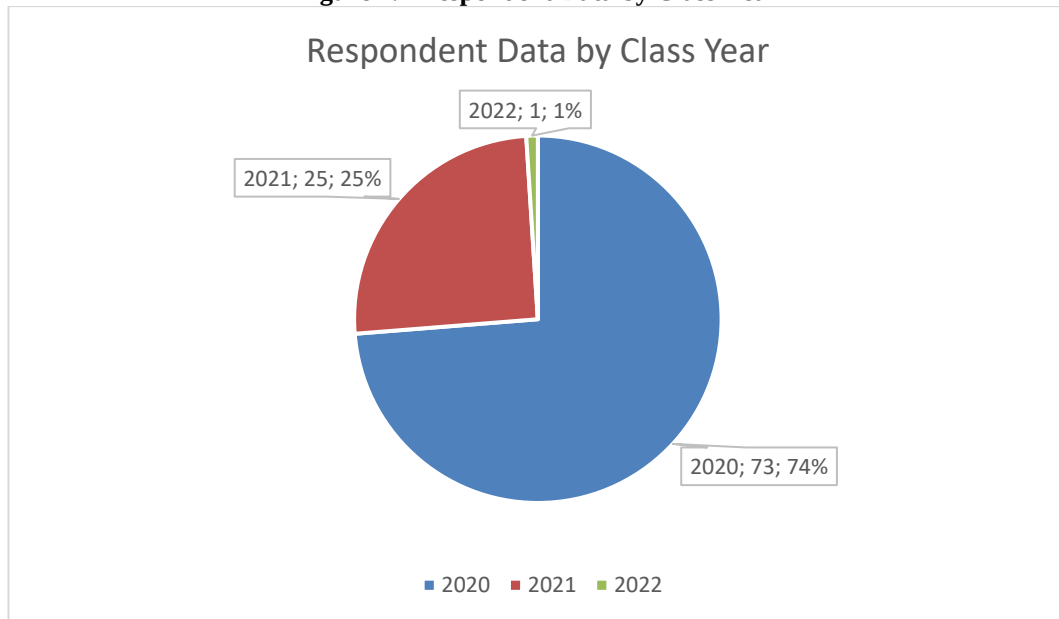
Source: Primary data processed, 2024

Based on figure 4.1, it is known that there are 24 (24%) male respondents and 76 (76%) female respondents in this study. So, it can be concluded that female gender dominates the respondents in this study.

4.2.2 Results of Respondent Data by Year

The following is data about respondents collected based on class year, which can be seen in Figure 4.2.

Figure 4.2 Respondent Data by Class Year



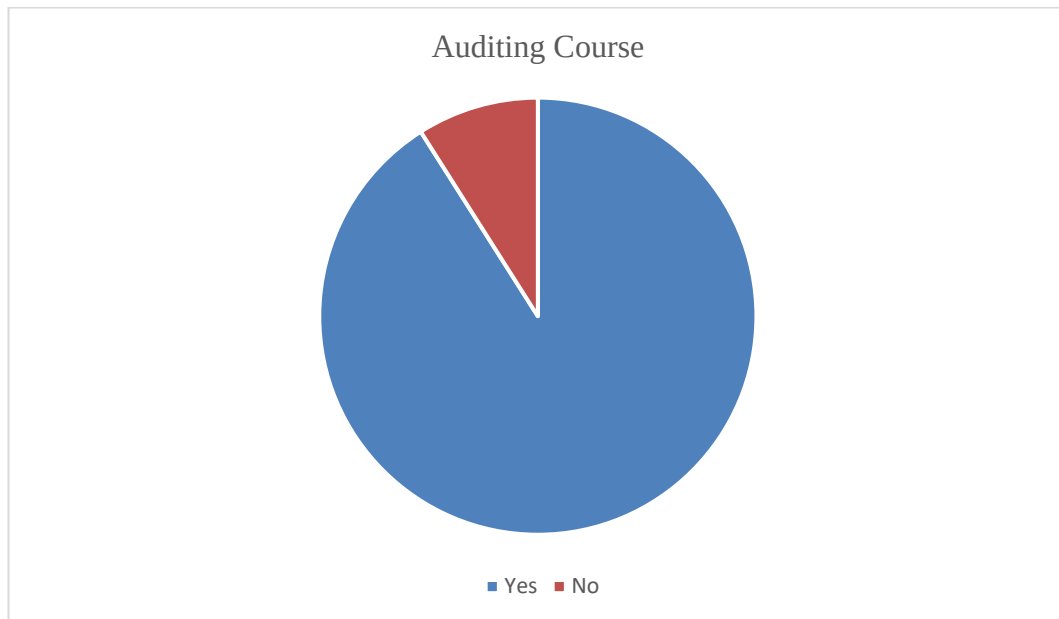
Source: Primary data processed, 2024

Based on Figure 4.2, it can be seen that respondents from 2020 class year totaled 73 people (74%), the 2021 class year totaled 25 people (25%), the 2022 class year totaled 1 person (1%). This shows that the dominance of respondents comes from the class of 2020.

4.2.3 Results of Respondent Data According to Having Taken or Currently Taking Auditing Courses

The following is data regarding respondents who are collected based on having taken or currently taking auditing or auditing courses, which can be seen in Figure 4.3

Figure 4.3 Respondents who Have Taken or Currently Taking Auditing Course



Source: Primary data processed, 2024

Based on Figure 4.3, respondents who have taken or are taking auditing courses with a percentage of 91% are 91 people. Those who answered that they had never taken or were taking auditing courses with a percentage of 9% were 9 people. The most respondents were those who answered that they had taken or were taking auditing courses.

4.3 Measurement Model Analysis (Outer Model)

4.3.1 Validity Test Results

4.3.1.1 Convergent Validity Test

Convergent validity tests are based on the principle that a construct's measures should be strongly correlated. The loading factor value must be greater than 0.7 for confirmatory research, and 0.6 - 0.7 for exploratory research is acceptable. However, for the early stages of developing a measurement scale, a loading factor value of 0.5 - 0.6 is considered sufficient (Chin, 1998).

In this study, the validity was tested first using the convergent test, which involves the loading value and AVE. The following are the results of the convergent validity test in this study, which can be seen in Table 4.2.

Table 4.2 Item Loading and AVE

Variable	Code	Item Loading	AVE
Quality Motivation (QM)	QM1	0.903	0.742
	QM2	0.758	
	QM3	0.908	
	QM4	0.906	
	QM5	0.821	
Social Motivation (SM)	SM1	0.885	0.835
	SM2	0.928	
	SM3	0.927	
Cost of Education (CoE)	CoE1	0.533	0.514
	CoE2	0.735	
	CoE3	0.807	
	CoE4	0.763	
Student Interest in Taking the Forensic Auditor Certification (SIiTtFAC)	SIiTtFAC 1	0.915	0.820
	SIiTtFAC 2	0.871	
	SIiTtFAC 3	0.944	
	SIiTtFAC 4	0.898	
	SIiTtFAC 5	0.896	

Source: Primary data processed, 2024

Based on Table 4.2, all question items have a loading value and an AVE value above 0.5. It can be concluded that all question items from the variables in this study meet the convergent validity test criteria and can be considered valid.

4.3.1.2 Discriminant Validity Test

Discriminant Validity can be evaluated using the Fornell Larcker criterion to ensure discriminant validity. The indicator used is the root value of the AVE. The standard is that the value of each latent variable must be higher than the value of other variables (Hardisman, 2021). The Fornell Larcker criteria can be seen in Table 4.3.

Table 4.3 Criteria Fornell Larcker

	QM	SM	CoE	SIiTtFAC
QM	0.862		0.598	
SM	0.513	0.914	0.620	0.481
CoE			0.717	
SIiTtFAC	0.844		0.618	0.905

Source: Primary data processed, 2024

Based on Table 4.3 above, each variable is valid because each variable that is on the latent variable has a greater value on its construct than the loading value on other variables. So, it can be concluded that the indicators on each variable used in this study have good discriminant validity in compiling their own variables.

4.3.2 Reliability Test

When conducting reliability testing, it is important to assess the composite reliability value. For confirmatory research, the composite reliability value should exceed 0.7, while for exploratory research, a value between 0.6 and 0.7 is still considered acceptable (Ghozali & Latan, 2021). Table 4.4 shows the results of the reliability test using composite reliability method.

Table 4.4 Composite Reliability

Variable	Composite Reliability
QM	0.935
SM	0.938
CoE	0.806
SIiTtFAC	0.958

Source: Primary data processed, 2024

Based on Table 4.4 above, each variable in this study has a composite reliability value above 0.7. Thus, it can be concluded that all variables in this study are reliable.

4.4 Structural Model Analysis (Inner Model)

In this study, testing the inner model was carried out through two methods, namely looking at the coefficient of determination (R^2) value and conducting the Goodness of Fit (GoF) Test.

4.4.1 R-Square Test (R^2)

The assessment of the coefficient of determination (R^2) helps in quantifying and understanding the extent of variability in the dependent variable attributable to the independent variable. A higher R-Square value indicates a more effective research model being utilized (W. Abdillah & Hartono, 2015). The results of the R-Square test can be seen in Table 4.5.

Table 4.5 R-Square

	R-Square
Student Interest in Taking the Forensic Audit Certification (SIITTFAC)	0.732

Source: Primary data processed, 2024

Based on Table 4.5, the R-Square value of the dependent variable in this study is identified. Students Interest in Taking Forensic Audit Certification is 0.732, which indicates that the amount of variation in the independent variable in influencing the regression equation model is 73%, and the rest is influenced by other variables outside the variables in this study.

4.4.2 Coefficient of Determination (R^2) Value and Goodness of Fit (GoF) Test

The Goodness of Fit (GoF) test is calculated using the square root of the average AVE and average R-Square values. Table 4.6 presents the AVE and Adjusted R-Square values.

Table 4.6 Adjusted R-Square and AVE

Variable	Adjusted R-Square	AVE
SIITTFAC	0.724	0.820
QM		0.742
SM		0.835
COE		0.514
Average	0.724	0.727

Source: Primary data processed, 2024

In this study, the Adjusted R-Square value is 0.727. Therefore, it can be concluded that the dependent latent variable in this study can be explained by 72.7%, while the remaining 27.3% is explained by variables that are not or have not been included in this study. The GoF calculation in this study is as follows:

$$\begin{aligned}\text{GoF} &= \sqrt{\text{AVE} \times R^2} \\ &= \sqrt{0.727 \times 0.724} \\ &= 0.725\end{aligned}$$

Based on the GoF value obtained from Table 4.6, it can be concluded that the model in this study has a high GoF. The higher the GoF value, the more suitable or appropriate the model is with the available research data, and allows for hypothesis testing.

4.5 Path Analysis

When constructing a model involving intervening or moderating variables, path analysis is the suitable method for examining the direct and indirect relationships between the variables in the model (Ghozali, 2020). After obtaining the PLS output, the next step is to test the hypothesis using the bootstrapping resampling method and the T test. The significance levels commonly used in research are 5% (Ghozali, 2014).

4.6 Hypothesis Testing

Hypothesis testing in this study consists of two stages. The first stage is conducted to analyze the data without considering the moderation effect, while the second stage involves the moderation effect. The purpose of these two stages is to identify the differences between the model without moderation and the model with moderation effects and to understand how moderation effects affect the model. The hypothesis can be tested by examining the t-statistic value and the probability value (p-value). The hypothesis is accepted if the significance for the 5% alpha degree is the T-statistic value >1.96 and the p-values < 0.05 (Hardisman, 2021).

4.6.1 First Stage

In the first stage, data analysis was conducted without considering the moderation effect on the research model. This analysis involves directly calculating the effect of independent latent variables on dependent latent variables to test research hypotheses H₁ to H₃. The results of testing the research hypotheses, as listed in Table 4.7, have been analyzed using SmartPLS 3.0.

Table 4.7 Hypothesis Testing Results

	Description	<i>Path-coefficient</i>	<i>p-value</i>	<i>t-stat</i>	Result
H ₁ (+)	QM->SIITTFAC	0.742	0.000	10.660	Supported
H ₂ (+)	SM-> SIITTFAC	-0.011	0.874	0.158	Not Supported
H ₃ (-)	CoE-> SIITTFAC	0.181	0.062	1.872	Not Supported

Source: Primary data processed, 2024

The confidence level used in this study is 5%, which means that a p value <0.05 will be the basis for accepting or rejecting the hypothesis. The results of the first stage of testing the research model can be seen in Figure 4.4.

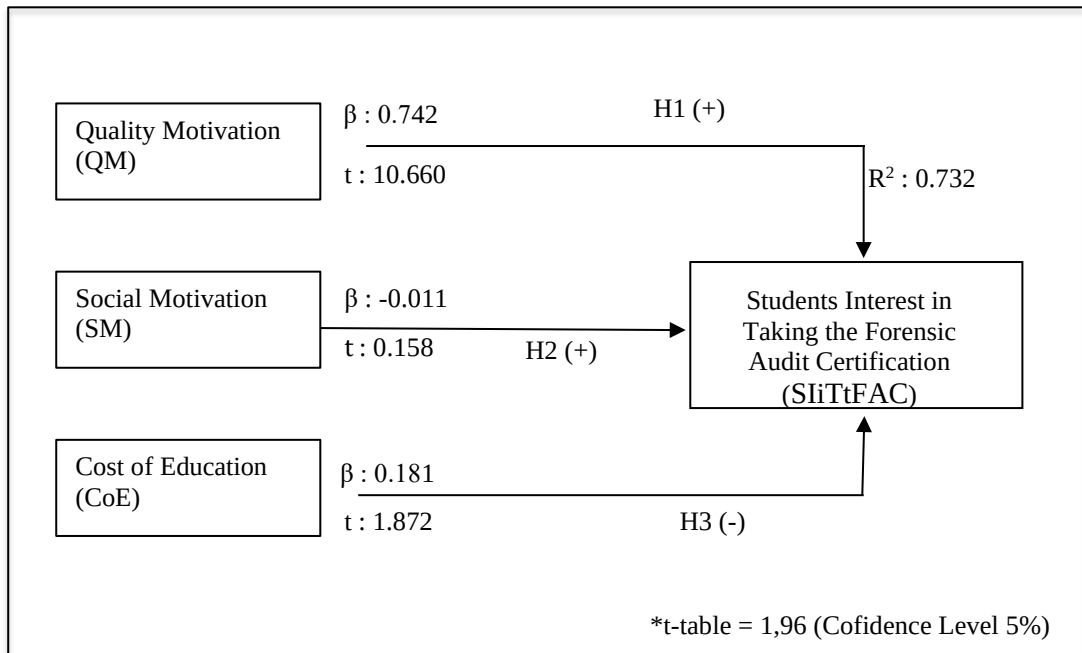


Figure 4.4 Research Model Results

H1: Quality Motivation Has a Positive Effect on Accounting Students Interest in Taking the Forensic Audit Certification

From the results of hypothesis testing, it is obtained that the path coefficient is positive at 0.742. The p-values that form the influence between the quality motivation variables are 0.000. In contrast, the t-statistic value obtains a positive result of 10.660, so the results follow the Rule of Thumb, which says if the p-value <0.05 and the T-statistic > 1.96. It can be concluded that quality motivation has a positive and significant effect on the interest of accounting students in taking forensic audit certification. Then it can be stated that hypothesis 1 can be accepted.

H2: Social Motivation Has a Positive Effect on Accounting Students Interest in Taking the Forensic Audit Certification

From the results of hypothesis testing, it is obtained that the path coefficient is negative at -0.011. The p-values that form the influence between social motivation variables are 0.874. The t-statistic value obtained a positive result of 0.158, so these results are not in accordance with the Rule of Thumb, which says the hypothesis is accepted if the p-value <0.05 and T-statistic > 1.96 . It can be concluded that social motivation has a negative and insignificant influence on accounting students interest in taking forensic audit certification. So, it can be stated that hypothesis 2 is rejected.

H3: Cost of Education Has a Negative Effect on Accounting Students Interest in Taking the Forensic Audit Certification

From the results of hypothesis testing, it is obtained that the path coefficient is positive at 0.181. The p-values that form the influence between the cost of education variables are 0.062. While the t-statistic value obtained a positive result of 1.872, these results are not in accordance with the Rule of Thumb, which says the hypothesis is accepted if the p-value <0.05 and the T-statistic > 1.96 . It can be concluded that the cost of education has a positive but insignificant effect on accounting students interest in taking forensic audit certification. So, it can be stated that hypothesis 3 is rejected.

4.6.2 Second Stage

In the second stage, data analysis was conducted by considering gender as a moderating effect on the research model. Multigroup analysis was used to check

the moderating variable's significant effect. Table 4.8 below shows the results of hypothesis testing with gender moderation.

Table 4.8 Hypothesis Testing Results with Gender Moderation

Description	Male				Female			
	<i>Path-Coefficient</i> <i>t</i>	<i>p-value</i>	<i>t-value</i>	Result	<i>Path-Coefficient</i> <i>t</i>	<i>p-value</i>	<i>t-value</i>	Result
QM->SIITTFAC	0.442	0.008	2.654	Supported	0.820	0.000	12.373	Supported
SM->SIITTFAC	-0.036	0.872	0.161	Not Supported	-0.036	0.573	0.565	Not Supported
COE->SIITTFAC	0.446	0.128	1.526	Not Supported	0.137	0.110	1.600	Not Supported

Source: Primary data processed, 2024

From the results of Table 4.8, it can be seen that the results of the male group show that social motivation and cost of education have no effect on accounting students interest in taking the forensic audit certification and only quality motivation has a positive effect on accounting students interest in taking forensic audit certification. Meanwhile, the female group shows that social motivation and education costs have no effect on accounting students interest in taking forensic audit certification and only quality motivation has a positive effect on accounting students interest in taking forensic audit certification.

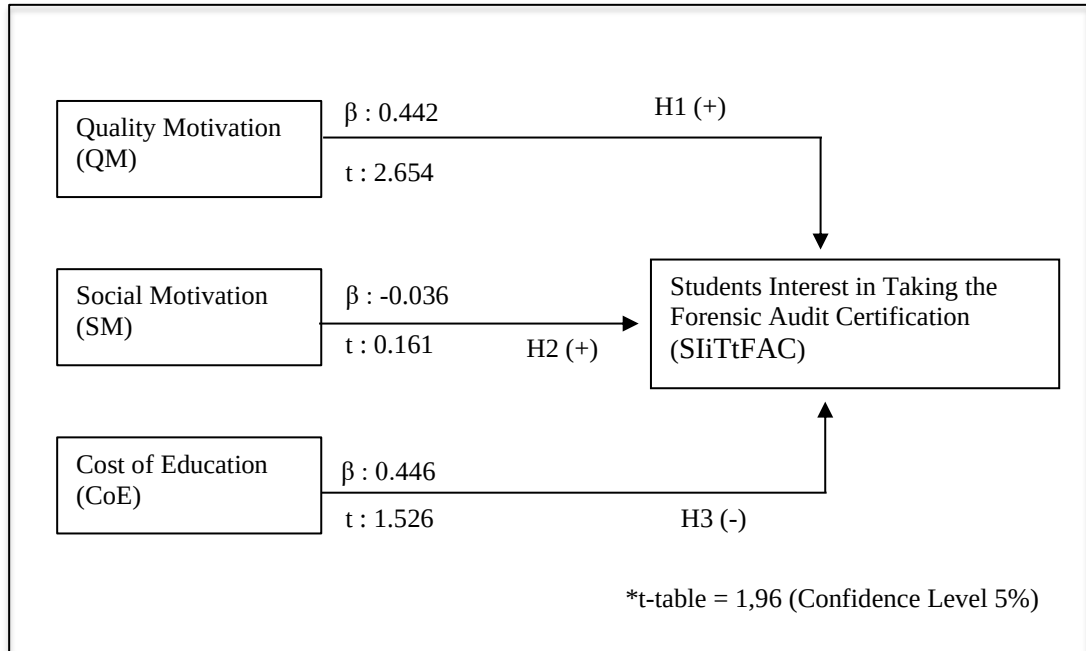


Figure 4.5 Male Group Research Model Results

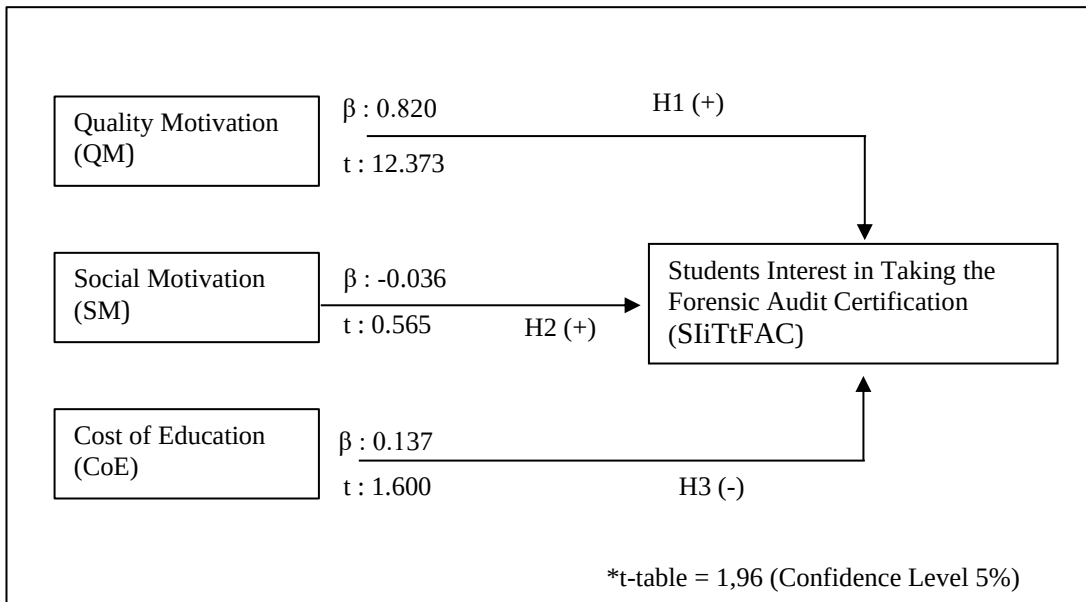


Figure 4.6 Female Group Research Model Results

In the male group, the coefficient of quality motivation is 0.442 with a t-statistic of 2.654. Since this t-statistic is greater than the t-table value of > 1.96 at

the 0.05 level of significance, this coefficient is considered significant. This indicates that quality motivation significantly affects male students interest in taking forensic audit certification. On the other hand, social motivation and cost of education did not significantly affect the male group. The coefficient of social motivation is -0.036 with a t-statistic of 0.161, and the coefficient of education cost is 0.446 with a t-statistic of 1.526, both of which are smaller than the t-table value of < 1.96 , so they are not significant at the 0.05 significance level.

In the female group, the results also show that quality motivation is significantly influenced. The quality motivation coefficient of 0.820 with a t-statistic of 12.373 far exceeds the t-table value of > 1.96 at the 0.05 significance level, which is significant. This indicates that quality motivation significantly affects female students interest in forensic audit certification. However, social motivation and cost of education did not show significance in the female group. The coefficient of social motivation is -0.036 with a t-statistic of 0.565, and the coefficient of education cost is 0.137 with a t-statistic of 1.600, both of which are smaller than the t-table value of < 1.96 , so they are not significant at the 0.05 significance level. Overall, this analysis confirms that quality motivation is the main factor influencing students interest in taking forensic audit certification, both for male and female, while social motivation and education cost have no significant influence.

4.6.2.1 Gender Group Path Relationship

According to Ghazali & Latan (2021), if the data from the sample groups is not normally distributed or if there are varying differences between the two groups,

it becomes essential to compute the t-statistic. The Smith-Satterthwaite test can be used to calculate the t-statistic. The Path Coefficient and Standard Error of each sub-sample are calculated, then compared and tested for significance to see if there is a significant difference. The results can be seen in Table 4.9.

Table 4.9 Error Test Result by Gender Group

Description	Male			Female			t-stat
	<i>Path-Coefficient</i>	SE from <i>Boots</i>	p-value	<i>Path-Coefficient</i>	SE from <i>Boots</i>	p-value	
QM->SITTFAC	0.442	0.167	0.008	0.820	0.066	0.000	-2.105
SM->SITTFAC	-0.036	0.227	0.872	-0.036	0.064	0.573	0.000
COE->SITTFAC	0.446	0.292	0.128	0.137	0.086	0.110	1.015

Source: Primary data processed, 2024

Notes: SE in SmartPLS = STDEV

Based on the t test which can be seen in Table 4.9, gender does not affect quality motivation (-2.105), social motivation (0.000), and cost of education (10.015). Gender is not proven as a moderating variable because none of the constructs created has a t value above 1.96 (alpha 0.05).

4.7 Hypothesis Discussion

4.7.1 Quality Motivation Has Positive Effect on Students Interest in Taking the Forensic Audit Certification

The results of the first hypothesis test (H1) show that quality motivation has a positive and significant influence on accounting students interest in taking forensic audit certification. This is evidenced by the positive path coefficient value of 0.742, a T-Statistic value of 10.660 > 1.96 (T-Table), and a P-value of 0.000 < 0.05. It can be explained from the research results that quality motivation has a

significant positive effect on student interest in taking forensic audit certification. This means that when quality motivation increases (for example, the belief that forensic audit certification will improve skills and career prospects), accounting students interest in taking the certification also increases. Significant means that there is sufficient evidence to suggest that quality motivation actually and consistently affects students interest in taking forensic audit certification. This shows that quality motivation is an important factor that drives students interest in taking forensic audit certification.

This is in line with research conducted by Rachma (2016), which proves that quality motivation has a significant effect on the interest of Brawijaya University Accounting students in taking CPA certification. This is in contrast to the findings in research conducted by Simorangkir (2019), which prove that quality motivation does not affect students' interest in obtaining a CA professional degree.

The results of this study imply that the campus, namely Universitas Islam Indonesia, can focus more on improving the quality of the forensic audit certification program so that a program designed with high quality is expected to increase further the interest of accounting students to take forensic audit certification

4.7.2 Social Motivation Has a Positive Effect on Accounting Students Interest in Taking the Forensic Audit Certification

The results of the second hypothesis test (H2) show that social motivation has a negative and insignificant effect on accounting students interest in taking forensic audit certification. This is evidenced by the negative path coefficient value of -

0.011, a T-Statistic value of $0.158 < 1.96$ (T-Table), and a P-value of $0.874 > 0.05$.

It can be explained from the research results that social motivation has a negative and insignificant effect on student interest in taking forensic audit certification. This means that although social motivation, such as the desire to gain recognition from others or social status, increases, students interest in taking forensic audit certification actually tends to decrease. This finding contradicts the hypothesis that social motivation will increase students interest. One potential explanation is that accounting students focus more on the practical benefits and professional advantages offered by the certification, such as improved skills and career opportunities, than on the social or recognition aspects. They may view forensic audit certification as an important instrument for their career advancement rather than a means to gain social status.

This is in line with research conducted by Vesperalis and Muliarta RM (2017), which has proven that social motivation does not affect the interest of Udayana University accounting students in taking Accounting Professional Education. In contrast, the findings of research conducted by Permana and Suartana (2018) proved that social motivation has a positive effect on student interest in following PPAK.

The results of this study imply that Universitas Islam Indonesia can develop a relevant certification curriculum that focuses on practical applications and knowledge needed in the world of work. This is expected to increase the interest of accounting students in taking forensic audit certification.

4.7.3 Cost of Education Has a Positive Effect on Students Interest in Taking the Forensic Audit Certification

The results of the third hypothesis test (H3) show that the cost of education has a positive and insignificant effect on accounting students interest in taking forensic audit certification. This is evidenced by the positive path coefficient value of 0.181, a T-Statistic value of $1.872 < 1.96$ (T-Table), and a P-value of $0.062 > 0.05$. It can be explained from the research results that the cost of education has a positive and insignificant effect on student interest in taking forensic audit certification. The results showed a positive direction of influence, which means that when the cost of education increases, student interest also tends to increase. However, this contradicts the hypothesis that a higher cost of education will reduce student interest. One reason could be that students view the cost of education as a worthwhile investment. They may believe that higher fees reflect the quality or prestige of the certification they will obtain, which in turn increases their career opportunities.

This is in line with research conducted by Kurniawan and Nugroho (2021), which proves that the cost of education influences the interest of accounting students in taking the Chartered Accountant (CA) certification exam. In contrast, the findings of research conducted by Anggraeni (2021) prove that the cost of education does not affect students interest in taking the ACCA certification exam.

The results of this study imply that if higher fees attract more students, Universitas Islam Indonesia can highlight the quality and benefits of their programs in promotions such as promotional materials that clearly explain how cost of

education support better facilities, quality teaching, and better career opportunities.

4.7.4 Gender as a Moderating Variable Has No Positive Effect on Students

Interest in Taking the Audit Forensic Certification

The results of testing the fourth hypothesis (H4) using the Smith-Satterthwaite test have shown that gender is not proven as a moderating variable on accounting students interest in taking the forensic audit certification. This is because none of the 3 constructs created has a t value above 1.96 (alpha 0.05). The small t value means that hypothesis 4 which states that gender moderates quality motivation, social motivation, and cost of education on accounting students interest in taking the forensic audit certification is not supported.

The findings in this study are in line with research conducted by Alfurqan (2023) that gender is not proven as a moderating variable. In contrast to the findings in research conducted by Syahputra and Urumsah (2019), it was concluded that gender is proven as a moderating variable.

In conclusion, gender is not proven as a moderating variable on students interest in taking the forensic audit certification and is not statistically supported by the results of this study. The following Table 4.10 can be seen as a summary of the moderation effect.

Table 4.10 Hypothesis Testing Using Moderating Variables

	Hypothesis	T test using Smith-Satterthwaite	Result
H4	Gender Moderates Motivational Quality, Social Motivation, and Education Costs on Student Interest in Taking Forensic Audit Certification	Only 1 out of 3 has a significant relationship	Not Supported

Source: Primary data processed, 2024

CHAPTER V

CONCLUSIONS AND RECOMMENDATIONS

5.1 Conclusions

This study aims to determine and examine the factors that influence accounting students interest in taking the audit certification at Universitas Islam Indonesia. This study uses a quantitative approach by distributing questionnaires to undergraduate accounting students of the Faculty of Economics, Universitas Islam Indonesia who are taking or have taken auditing courses. The number of respondents in this study was 102. Based on the analysis, hypothesis testing, and interpretation of the results discussed earlier, the following conclusions can be obtained:

1. Quality Motivation has a positive and significant influence on accounting students interest in taking the forensic audit certification. With this finding, it can be seen that high-quality motivation can affect accounting students interest in taking the audit forensic certification.
2. Social motivation has a negative and insignificant influence on accounting students interest in taking the forensic audit certification. With this finding, it can be seen that social motivation can not influence accounting students interest in taking the audit forensic certification.
3. Cost of education has a positive but insignificant influence on accounting students interest in taking the forensic audit certification. With this finding, it can be seen that the cost of education can not affect accounting students interest in taking the forensic audit certification.

4. Moderation Gender does not influence accounting students interest in taking the forensic audit certification. With this finding, it can be seen that gender differences do not influence accounting students interest in taking the audit forensic certification.

5.2 Research Contribution and Implications

As a contribution, this research is expected to provide understanding and knowledge about how accounting students interest in taking the forensic audit certification by considering factors such as quality motivation, social motivation, and costs of education. In addition, this research is also expected to be a reference for further researchers who are interested in conducting similar research in the future.

As an implication, this research can be a reference for Universitas Islam Indonesia as an evaluation material to pay more attention to factors that can affect accounting students interest in taking forensic audit certification so that in the future it is hoped that it can increase student interest in taking this certification.

5.3 Research Limitations and Recommendations

In this study there are some limitations, among others:

1. Respondents in this study were only limited to students of the S1 Accounting study program at the Universitas Islam Indonesia, so the results of this study only represent the opinions of accounting students of the undergraduate Accounting study program at the Universitas Islam Indonesia.
2. The distribution of questionnaires in this study was limited to using questionnaires.

Some recommendations for future researchers are in the following:

1. Future research is expected to expand the range of research samples outside the Universitas Islam Indonesia, to be able to provide research results with a wider range of research samples.
2. Future research is expected to distribute questionnaires using qualitative methods or direct interviews in addition to using questionnaires.

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APPENDICES

Appendix 1 Research Qustionnaire

Kuesioner Mengenai Minat Mahasiswa Akuntansi dalam Mengikuti

Sertifikasi Audit Forensik

Assalamualaikum Wr. Wb.

Perkenalkan, saya Rosaqoh, mahasiswi tingkat akhir Jurusan Akuntansi Fakultas Bisnis dan Ekonomika Universitas Islam Indonesia. Saat ini saya sedang melaksanakan penelitian Tugas Akhir yang berjudul **“Faktor-Faktor yang Memengaruhi Minat Mahasiswa Akuntansi dalam Mengikuti Sertifikasi Audit Forensik”**.

Kuesioner ini dirancang untuk mengetahui faktor- faktor yang memengaruhi minat mahasiswa dalam mengikuti sertifikasi audit forensik pada mahasiswa Jurusan Akuntansi Fakultas Bisnis dan Ekonomika Universitas Islam Indonesia.

Untuk kepentingan itu, saya sangat menghargai dan berterima kasih, jika Saudara/I dapat meluangkan waktu sekitar 5 menit untuk menyelesaikan kuesioner ini. Partisipasi anda sangat berharga untuk membantu saya menyelesaikan studi S1 di Universitas Islam Indonesia.

Jika ada pertanyaan terkait dengan kuesioner ini, Saudara/I dapat menghubungi saya melalui WA/*e-mail*

+62-821-7414-4079

20312377@students.uui.ac.id

Wassalamualaikum Wr. Wb.

Hormat saya,

Rosaqoh

Pengantar Kuesioner

Sertifikasi CFrA merupakan sertifikasi profesi yang awalnya dikembangkan oleh Kepolisian Republik Indonesia (POLRI), Kejaksaan, serta Badan Pengawasan Keuangan dan Pembangunan (BPKP) melalui Lembaga Sertifikasi Profesi Auditor Forensik (LSP-AF) yang diakui oleh Badan Nasional Sertifikasi Profesi (BNSP) untuk memenuhi kebutuhan profesional auditor forensik di Indonesia.

Untuk mendapatkan kualifikasi CFrA peserta ujian dapat menempuh ujian secara bertahap dengan menggunakan sistem klaster.

Tiga tahap ujian (sistem klaster) yang harus dilalui oleh seorang peserta ujian yaitu:

1. Pendeteksian dan pencegahan fraud (Klaster 1)
2. Pelaksanaan audit forensik dan audit penghitungan kerugian keuangan (Klaster 2)
3. Pemberian pernyataan secara keahlian dan penelusuran aset (Klaster 3)

-----DATA RESPONDEN-----

Mohon isi pertanyaan identitas di bawah ini terlebih dahulu.

A. Jenis Kelamin:

☐ Pria ☐ Wanita

B. Angkatan :

☐ 2020

☐ 2021

☐ 2022

-----PERNYATAAN KUESIONER-----

Silahkan jawab pernyataan-pernyataan di bawah dengan memberi tanda ceklis pada tempat yang tersedia (✓) untuk jawaban yang sesuai dengan kondisi Anda. Untuk menjawab pertanyaan-pertanyaan silahkan menggunakan skala sebagai berikut:

1	2	3	4	5	6
Sangat Tidak Setuju	Tidak Setuju	Agak Tidak Setuju	Agak Setuju	Setuju	Sangat Setuju

Sejauh mana anda setuju atas pernyataan-pernyataan di bawah ini. Silakan menggunakan skala di atas.

Bagian 1	Motivasi Kualitas (MK)	Skor					
		1	2	3	4	5	6
1	Saya ingin meningkatkan keterampilan saya untuk mendapatkan sertifikasi audit forensik.	☐	☐	☐	☐	☐	☐
2	Saya akan dapat menyelesaikan pekerjaan dengan lebih baik dan benar dengan mengikuti sertifikasi audit forensik.	☐	☐	☐	☐	☐	☐
3	Saya ingin meningkatkan kemampuan praktis saya dalam profesi akuntansi dengan mengambil sertifikasi audit forensik.	☐	☐	☐	☐	☐	☐
4	Saya ingin dapat meningkatkan profesionalisme saya dengan mengambil sertifikasi audit forensik.	☐	☐	☐	☐	☐	☐
5	Kemampuan saya dalam mengaplikasikan pengetahuan akan meningkat setelah mengambil sertifikasi audit forensik dalam memecahkan masalah kehidupan.	☐	☐	☐	☐	☐	☐

Bagian 2	Motivasi Sosial (MS)	Skor					
		1	2	3	4	5	6
1	Saya tertarik untuk mengambil sertifikasi audit forensik karena dorongan dari keluarga.	☐	☐	☐	☐	☐	☐
2	Saya tertarik untuk mengambil sertifikasi audit forensik karena dorongan dari teman-teman kuliah.	☐	☐	☐	☐	☐	☐
3	Saya tertarik untuk mengambil sertifikasi audit forensik karena dorongan dari para dosen.	☐	☐	☐	☐	☐	☐

Bagian 3	Biaya Pendidikan (BP)	Skor					
		1	2	3	4	5	6
1	Saya akan mempertimbangkan biaya sertifikasi audit forensik terlebih dahulu.	☐	☐	☐	☐	☐	☐
2	Biaya pendaftaran/administrasi dan pelatihan/persiapan untuk sertifikasi audit forensik relatif rendah.	☐	☐	☐	☐	☐	☐
3	Biaya yang dikeluarkan untuk mengikuti sertifikasi audit forensik sesuai dengan manfaat yang diperoleh.	☐	☐	☐	☐	☐	☐
4	Biaya untuk mengambil sertifikasi audit forensik bukanlah faktor penghalang bagi saya.	☐	☐	☐	☐	☐	☐

Bagian 4	Minat untuk mengikuti sertifikasi audit forensik	Skor					
		1	2	3	4	5	6
1	Saya tertarik untuk mengikuti sertifikasi audit forensik agar dapat lebih menguasai keahlian dalam profesi audit forensik.	☐	☐	☐	☐	☐	☐
2	Saya tertarik untuk mengikuti sertifikasi audit forensik untuk mendapatkan pengakuan atas kompetensi saya.	☐	☐	☐	☐	☐	☐
3	Saya tertarik untuk mengikuti sertifikasi audit forensik untuk meningkatkan kompetensi dan kualitas saya.	☐	☐	☐	☐	☐	☐
4	Saya tertarik untuk mengikuti sertifikasi audit forensik untuk mendapatkan nilai tambahan agar lebih mudah mendapatkan pekerjaan.	☐	☐	☐	☐	☐	☐
5	Saya tertarik untuk mengikuti sertifikasi audit forensik agar dapat membantu meraih kesuksesan dalam karir saya.	☐	☐	☐	☐	☐	☐

Kuesioner Penelitian Mengenai Minat Mahasiswa Akuntansi dalam Mengikuti Sertifikasi Audit Forensik

B *I* U ↺ ✕

Assalamualaikum Wr. Wb.

Dengan hormat,

Perkenalkan saya Rosaqoh, mahasiswi tingkat akhir Jurusan Akuntansi Fakultas Bisnis dan Ekonomika Universitas Islam Indonesia. Saat ini saya sedang melaksanakan penelitian Tugas Akhir yang berjudul **"Faktor-Faktor yang Memengaruhi Minat Mahasiswa dalam Mengikuti Sertifikasi Audit Forensik"**.

Kuesioner ini dirancang untuk mengetahui faktor - faktor yang memengaruhi minat mahasiswa dalam mengikuti sertifikasi audit forensik pada mahasiswa/I Jurusan Akuntansi Fakultas Bisnis dan Ekonomika Universitas Islam Indonesia.

Adapun kriteria responden adalah sebagai berikut.

1. **Pernah atau sedang berkuliah di Program Studi Akuntansi Reguler/IP Universitas Islam Indonesia.**
2. **Pernah atau sedang menempuh mata kuliah Pengauditan/Auditing.**

Untuk kepentingan itu, saya sangat menghargai dan berterima kasih, jika Saudara/I dapat meluangkan waktu sekitar 5 menit untuk menyelesaikan kuesioner ini. Partisipasi anda sangat berharga untuk membantu saya menyelesaikan studi S1 di Universitas Islam Indonesia.

Seluruh data dan informasi pribadi responden akan dijamin kerahasiaannya dan hanya akan digunakan untuk kepentingan penelitian semata. Bagi 5 responden yang berkenan dan beruntung akan mendapatkan reward berupa saldo e-wallet senilai @Rp50.000.

Jika ada pertanyaan terkait dengan kuesioner ini, Saudara/I dapat menghubungi saya melalui WA/e-mail

+62-821-7414-4079

20312377@students.uii.ac.id

Wassalamualaikum Wr. Wb.

Jenis Kelamin *

- ☐ Pria
- ☐ Wanita

Angkatan *

- ☐ 2019
- ☐ 2020
- ☐ 2021

☐ 2022

Apakah Saudara/i pernah menempuh atau sedang mengambil mata kuliah
Pengauditan/Auditing? *

☐ Iya

☐ Tidak

Nomor Handphone
(jika berkenan untuk *reward e-wallet*)

Short answer text
.....

Jenis *e-wallet*

☐ GoPay

☐ ShopeePay

☐ Dana

Section 2 of 2

PERNYATAAN



- 1 = Sangat Tidak Setuju
- 2 = Tidak Setuju
- 3 = Agak Tidak Setuju
- 4 = Agak Setuju
- 5 = Setuju
- 6 = Sangat Setuju

Saya ingin meningkatkan keterampilan saya untuk mendapatkan sertifikasi audit forensik. *

	1	2	3	4	5	6	
Sangat Tidak Setuju	☐	☐	☐	☐	☐	☐	Sangat Setuju

Saya akan dapat menyelesaikan pekerjaan dengan lebih baik dan benar dengan mengikuti sertifikasi audit forensik. *

	1	2	3	4	5	6	
Sangat Tidak Setuju	☐	☐	☐	☐	☐	☐	Sangat Setuju

Saya ingin meningkatkan kemampuan praktis saya dalam profesi akuntansi dengan mengambil sertifikasi audit forensik. *

	1	2	3	4	5	6	
Sangat Tidak Setuju	☐	☐	☐	☐	☐	☐	Sangat Setuju

Saya ingin dapat meningkatkan profesionalisme saya dengan mengambil sertifikasi audit forensik. *

	1	2	3	4	5	6	
Sangat Tidak Setuju	☐	☐	☐	☐	☐	☐	Sangat Setuju

Kemampuan saya dalam mengaplikasikan pengetahuan akan meningkat setelah mengambil sertifikasi audit forensik dalam memecahkan masalah kehidupan. *

	1	2	3	4	5	6	
Sangat Tidak Setuju	☐	☐	☐	☐	☐	☐	Sangat Setuju

Saya tertarik untuk mengambil sertifikasi audit forensik karena dorongan dari keluarga. *

	1	2	3	4	5	6	
Sangat Tidak Setuju	☐	☐	☐	☐	☐	☐	Sangat Setuju

Saya tertarik untuk mengambil sertifikasi audit forensik karena dorongan dari teman-teman kuliah. *

	1	2	3	4	5	6	
Sangat Tidak Setuju	☐	☐	☐	☐	☐	☐	Sangat Setuju

Saya tertarik untuk mengambil sertifikasi audit forensik karena dorongan dari para dosen. *

	1	2	3	4	5	6	
Sangat Tidak Setuju	☐	☐	☐	☐	☐	☐	Sangat Setuju

Saya akan mempertimbangkan terlebih dahulu biaya mengikuti sertifikasi audit forensik *
sebelum mengikuti sertifikasi audit forensik.

	1	2	3	4	5	6	
Sangat Tidak Setuju	☐	☐	☐	☐	☐	☐	Sangat Setuju

Biaya pendaftaran/administrasi dan pelatihan/persiapan untuk sertifikasi audit forensik relatif *
rendah.

	1	2	3	4	5	6	
Sangat Tidak Setuju	☐	☐	☐	☐	☐	☐	Sangat Setuju

Biaya yang dikeluarkan untuk mengikuti sertifikasi audit forensik sesuai dengan manfaat yang *
diperoleh.

	1	2	3	4	5	6	
Sangat Tidak Setuju	☐	☐	☐	☐	☐	☐	Sangat Setuju

Biaya untuk mengambil sertifikasi audit forensik bukanlah faktor penghalang bagi saya. *

	1	2	3	4	5	6	
Sangat Tidak Setuju	☐	☐	☐	☐	☐	☐	Sangat Setuju

Saya tertarik untuk mengikuti sertifikasi audit forensik agar dapat lebih menguasai keahlian dalam profesi audit forensik. *

	1	2	3	4	5	6	
Sangat Tidak Setuju	☐	☐	☐	☐	☐	☐	Sangat Setuju

Saya tertarik untuk mengikuti sertifikasi audit forensik untuk mendapatkan pengakuan atas kompetensi saya. *

	1	2	3	4	5	6	
Sangat Tidak Setuju	☐	☐	☐	☐	☐	☐	Sangat Setuju

Saya tertarik untuk mengikuti sertifikasi audit forensik untuk meningkatkan kompetensi dan kualitas saya. *

	1	2	3	4	5	6	
Sangat Tidak Setuju	☐	☐	☐	☐	☐	☐	Sangat Setuju

Saya tertarik untuk mengikuti sertifikasi audit forensik untuk mendapatkan nilai tambahan agar lebih mudah mendapatkan pekerjaan. *

	1	2	3	4	5	6	
Sangat Tidak Setuju	☐	☐	☐	☐	☐	☐	Sangat Setuju

Saya tertarik untuk mengikuti sertifikasi audit forensik agar dapat membantu meraih kesuksesan dalam karir saya. *

	1	2	3	4	5	6	
Sangat Tidak Setuju	☐	☐	☐	☐	☐	☐	Sangat Setuju

Appendix 2 Master Table of Questionnaire

Responden	Jenis Kelamin	QM					SM			CoE				SliTtAFC				
		QM 1	QM 2	QM 3	QM 4	QM 5	SM 1	SM 2	SM 3	CoE 1	CoE 2	CoE 3	CoE 4	SliTt AFC 1	SliTt AFC 2	SliTt AFC 3	SliTt AFC 4	SliTt AFC 5
1	Wanita	5	4	5	4	3	3	4	3	5	3	4	3	4	3	3	4	4
2	Pria	6	6	6	6	6	5	5	5	5	5	6	6	6	6	6	6	6
3	Pria	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
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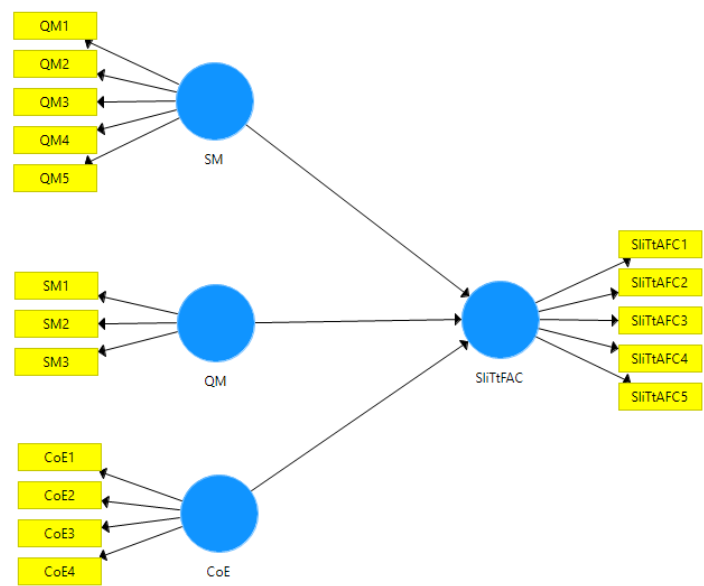
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99	Wanita	5	5	5	5	3	2	2	3	4	3	5	2	5	5	5	5	5
100	Pria	6	3	5	5	5	2	2	2	6	2	3	5	5	4	4	5	6

Appendix 3 Data Processing Results

Model Penelitian



Outer Loadings

Outer Loading

Matriks				
	CoE	QM	SIITtFAC	SM
CoE1	0.533			
CoE2	0.735			
CoE3	0.807			
CoE4	0.763			
QM1		0.903		
QM2		0.758		
QM3		0.908		
QM4		0.906		
QM5		0.821		
SIITtAFC1			0.915	
SIITtAFC2			0.871	

Outer Loading

Matriks				
	CoE	QM	SIiTtFAC	SM
QM3		0.908		
QM4		0.906		
QM5		0.821		
SIiTtAFC1			0.915	
SIiTtAFC2			0.871	
SIiTtAFC3			0.944	
SIiTtAFC4			0.898	
SIiTtAFC5			0.896	
SM1				0.885
SM2				0.928
SM3				0.927

Kriteria Fornell Larcker

	CoE	QM	SlitFAC	SM
CoE	0.717			
QM	0.598	0.862		
SlitFAC	0.618	0.844	0.905	
SM	0.620	0.513	0.481	0.914

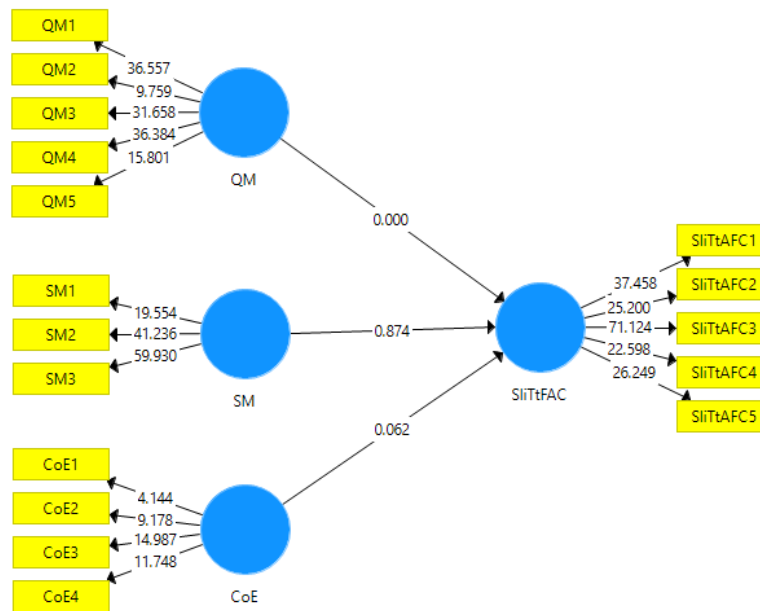
Hasil Uji Validitas dan Reliabilitas Konstruk

	Cronbach's Alpha	rho_A	Reliabilitas Komposit	Rata-rata Varians Diekstrak (AVE)
CoE	0.676	0.701	0.806	0.514
QM	0.912	0.924	0.935	0.742
SlitFAC	0.945	0.947	0.958	0.820
SM	0.901	0.910	0.938	0.835

R-Square

	R Square	Adjusted R Square
SlitFAC	0.732	0.724

Output Calculate Bootstrapping



Pengujian Inner Model (Complete)

	Sampel Asli (O)	Rata-rata Sampel (M)	Standar Deviasi (STDEV)	T Statistik (O/STDEV)	P Values
CoE -> SiItFAC	0.181	0.201	0.097	1.872	0.062
QM -> SiItFAC	0.742	0.731	0.070	10.660	0.000
SM -> SiItFAC	-0.011	-0.017	0.071	0.158	0.874

Pengujian Inner Model (Group_Pria)

	Sampel Asli (O)	Rata-rata Sampel (M)	Standar Deviasi (STDEV)	T Statistik (O/STDEV)	P Values
CoE -> SiItFAC	0.446	0.509	0.292	1.526	0.128
QM -> SiItFAC	0.442	0.444	0.167	2.654	0.008
SM -> SiItFAC	-0.036	-0.079	0.227	0.161	0.872

Pengujian Inner Model (Group_Wanita)

	Sampel Asli (O)	Rata-rata Sampel (M)	Standar Deviasi (STDEV)	T Statistik (O/STDEV)	P Values
CoE -> SiItFAC	0.137	0.147	0.086	1.600	0.110
QM -> SiItFAC	0.820	0.816	0.066	12.373	0.000
SM -> SiItFAC	-0.036	-0.041	0.064	0.565	0.573