

ABSTRAK

PENGARUH MOTIVASI TERHADAP MINAT MAHASISWA AKUNTANSI MENGIKUTI PENDIDIKAN PROFESI AKUNTANSI (PPAK) : PENDEKATAN *THEORY OF REASON ACTION (TRA)* DAN MODEL KEBUTUHAN ABRAHAM MASLOW DI KABUPATEN KARO

Penelitian ini bertujuan untuk mengetahui apakah sikap, norma, motivasi karir, motivasi ekonomi, dan motivasi gelar secara parsial maupun simultan berpengaruh signifikan terhadap mengikuti pendidikan PPAK pendekatan *theory of reason action* dan Model Kebutuhan Abraham Maslow. Sampel pada penelitian ini mahasiswa akuntansi Universitas Quality Berastagi dan Institut Teknologi dan Bisnis Indonesia Kabanjahe sebanyak 54 orang. Teknik pengumpulan data dalam penelitian ini menggunakan metode kuantitatif dimana penelitian kuantitatif adalah suatu metode penelitian yang berdasarkan pada filsafat positivisme, sebagai metode ilmiah atau *scientific* karena telah memenuhi kaidah ilmiah secara konkrit atau empiris, objektif, terukur, rasional, serta, sistematis. Hasil penelitian ini menunjukkan bahwa variabel sikap, norma, motivasi karir, motivasi ekonomi, dan motivasi gelar berpengaruh secara signifikan dan simultan terhadap mengikuti pendidikan PPAK dimana nilai dari koefisien determinasi (R^2) sebesar 81.6% sisanya 18.4% dapat dijelaskan oleh variabel-variabel lain yang tidak diteliti dalam penelitian ini.

Kata Kunci : Motivasi, Minat Mahasiswa Akuntansi, Theory of Reason Action, Model Kebutuhan Abraham Maslow, Pendidikan Profesi Akuntansi

ABSTRACT

THE INFLUENCE OF MOTIVATION ON ACCOUNTING STUDENTS' INTEREST IN PARTICIPATING PROFESSIONAL EDUCATION ACCOUNTING (PPAK): APPROACH THEORY OF REASON ACTION (TRA) AND NEEDS MODEL ABRAHAM MASLOW IN KARO DISTRICT

This research aims to find out whether attitudes, norms, career motivation, economic motivation, and degree motivation partially or simultaneously have a significant effect on taking PPAK education using the theory of reason action approach and Needs Model Abraham Maslow. The sample in this study was 54 accounting students from Quality University Berastagi and the Indonesian Institute of Technology and Business Kabanjahe. The data collection technique in this research uses quantitative methods where quantitative research is a research method based on the philosophy of positivism, as a scientific or scientific method because it meets scientific principles in a concrete or empirical, objective, measurable, rational, and systematic manner. The results of this research show that the variables of attitude, norms, career motivation, economic motivation, and degree motivation have a significant and simultaneous influence on attending PPAK education where the value of the coefficient of determination (R^2) is 81.6%, the remaining 18.4% can be explained by other variables. not examined in this study.

Keywords: Motivation, Accounting Student Interest, Theory of Reason Action, Model Abraham Maslow, Accounting Professional Education

