Study Motivation, Academic Performance and Commitment Career in Accounting Profession

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ABSTRACT
The purpose of this study is to understand the relationship between students’ motivation, academic performance, and career commitment on accounting profession among undergraduate accounting students. The background of this study is based on the phenomenon encountered by accounting undergraduate students whose academic performance is not satisfactory as well as problems related to the completion of the study and high turn-over of the accounting profession. The sample of the study involved 101 undergraduate accounting students of Universitas Padjadjaran. There are three independent variables investigated in this study namely study motivation, academic performance and commitment carrier in the accounting profession. Intrinsic interest, extrinsic interest, normative beliefs and conflict anticipation were treated as sub-variables of the study motivation. Data were obtained through an electronic questionnaire using Google Form platform. Descriptive analysis along with bivariate correlation analysis was applied in this study. The results indicate that majority of accounting undergraduate student choosing accounting study program due to intrinsic interest motivation and extrinsic interest motivation and there is no indication motivation influenced by normative beliefs motivation and conflict anticipation motivation. Intrinsic interest has a positive and significant correlation with academic performance (r=2.17, p<0.01) and academic performance has a positive correlation (r = 0.124) with commitment carrier in the accounting profession.

Keywords:
Academic Performance
Commitment carrier
Extrinsic Interest
Intrinsic Interest
Normative Beliefs
Study Motivation

1. INTRODUCTION
The transition from senior high school to college is a crucial moment in terms of the decision to choose a field of study. The right decision about the choice of field study is important to make sure the learning process is enjoyable, satisfactory academic performance and support achievement of a career plan. Wrong decision of choosing a field of study can cost learning process, poor academic performance and even future career. Therefore, it is important for the prospective college students to understand what future career looks like. If the pursued field of study truly supports carrier expectation, theoretically, the students will determine in the learning process, and academic performance is a just logical consequence.

In Indonesia, one of the most favorite fields of study in social science is accounting study program. Based on data of university entry examination in 2017, accounting study program lies in the second place most wanted study program after management study program. That phenomenon leads to curiosity in understanding study motivation among accounting students. The curriculum of accounting education is mostly dominated by quantitative subjects. Theoretically, only students who have a passion for accounting...
and are strong in quantitative capabilities applying for accounting study program. Passion in accounting subjects leads to the enjoyable learning process and satisfactory academic performance.

Accounting study program is preparing the student to enter the job market as an accountant. As accounting job needs a requirement of a specific technical skill like in medicine, architecture, law, engineering, or pharmacy, it is, therefore, people who work as an accountant are classified as accounting professionals. Nowadays, in the millennium era, there is a phenomenon that the popularity of accounting profession is decreasing. It is indicated by the trend of increasing number of turnover rate of EY CPA firm in US, Asia, Latin America and Europe [1]. This study is trying to understand whether the motivation of study and academic performance will determine commitment to a career in the accounting profession.

TRA is a theory that explains the behavioral intention of the individual in making a decision. The TRA states that the two major determinants of intention are an individual’s attitude toward the behavior and the pressures of subjective norms [2]. Using TRA perspective, individuals will intend to perform a behavior when they evaluate it positively, and when they believe important “others” think they should perform it. TRA explains that behavior of the individual is based on logical and rational consideration. The theory was developed using the basic assumption that behavior of the individual is consciously driven using available information.

Attitude toward the behavior refers to a belief about the outcomes and evaluation of the outcome. Belief about the outcome is widely known as extrinsic interest, and evaluation of the outcome is known as intrinsic interest. Extrinsic interest is the behavioral intention of an individual based on the cost and benefit that will be obtained after conducting a certain decision. Studying accounting in higher education to expect to get a job easily and high salary is study motivation influenced by extrinsic interest. Meanwhile, intrinsic interest is the behavioral intention that is driven by individual belief or factor that is inherent on the individual. The motivation of study due to passion in accounting or challenge to study accounting is an example of behavioral intention driven by intrinsic interest.

The pressure of subjective norms refers to normative beliefs and conflict anticipation. Normative beliefs is behavioral intention based on perceiving that individual should do or should not do something influenced by the justification of people surrounding. Meanwhile, conflict anticipation refers to the behavior of individually driven by the motivation to avoid conflict with people surrounding.

2. RESEARCH METHOD

2.1 Design, Data, and Measurement

This research was designed using a quantitative approach. The data is primary data, and it was obtained using questionnaire instrument. The technique of collecting data used in this research is questionnaire instrument in Google Form format. The questionnaire was disseminated through electronic e-mails or communication platforms. The measurement in the questionnaire instrument is described as follows:

| Variable                  | Measurement Indicator                                      | Reference                | Scale  |
|---------------------------|------------------------------------------------------------|--------------------------|--------|
| Intrinsic Interest        | Interest, Passion, Challenged feeling                      | Ahmad, et. al. (2014)    |Ordinal |
| Extrinsic Interest        | Expectation to get a Job easily, High Salary and Bright Carrier | Ahmad, et. al. (2014)    |Ordinal |
| Normative Beliefs         | Justification from parents, family members, close friends, competence person | Law & Yuen, (2011)       |Ordinal |
| Conflict Anticipation     | Avoiding conflict with parent and family member, making parent and family member happy, comply with parent and family member expectation | Ahmad, et. al. (2014)    |Ordinal |
| Academic Performance      | Grade Point Average (GPA)                                 | Law & Yuen, (2011)       |Ordinal |
| Profession Commitment     | Priority profession as a career option, loyalty to profession, Linearity profession with the majoring field of study | Ahmad, et. al. (2014)    |Ordinal |

2.2 Sampling

The sample of the data is 101 students enrolled in accounting undergraduate study program at Universitas Padjadjaran. The purposive sampling method was applied in this research. The sample was selected based on seniority criteria. The consideration of choosing samples at senior level is that the students are believed to have a maturity in determining career choices that will be chosen soon after completing their studies.
2.3 Validity and Reliability

To assess the validity of items in the questionnaire in measuring variable constructs, Pearson correlation coefficient indicator was used in this study. A valid limit is when the value of each statement item has a correlation coefficient $> 0.5$. While to measure the reliability of the construct, test reliability with Cronbach's alpha $> 0.7$ as the limit is said to be a reliable construct.

2.4 Data Analysis.

Data analysis used descriptive statistical analysis and bivariate correlation analysis. Descriptive analysis was aimed to give detail information about data obtained from the questionnaire. Bivariate correlation analysis was used due to the purpose of research is to find the relationship or correlation between two independent variables.

2.5 Hypotheses

An accountant is a privileged profession in the job market because it requires technical skills and specific education. The growing number of new entrants companies contributes to the increasing demand for the accounting professionals in the job market. It is, therefore, the accounting profession is among the types of job that are frequently needed by the companies. As additional, accounting profession is among the top paid in terms of yearly salary. From the perspective of TRA, motivation to study due to expecting to get high salary and easy to get a job is study motivation caused by extrinsic interest.

A study conducted by Felton [3] and Ahmed [4] indicated that salary and opportunity to get a job are important aspects that determine the decision to choose the professional career. Another study by Haswell & Holmes and Horowitz & Riley found that salary is top three-factor that determines an individual choosing field of accounting as a career profession [5, 6]. Ahmed, et al argue that financial aspect has high explanatory power in predicting individual motivation of being an accountant in public accounting firm. Regarding the relationship between external intrinsic with study motivation Tan & Laswad and Saemann & Crooker found that expectation of high financial benefits working as accountant determines a decision in choosing accounting study program [7, 8].

Theoretically, the students who have a positive expectation about the future such as easy to get a job and high salary will put an extra effort to make sure their expectation come true. Positive expectation about the future may affect learning process of the students that leads to the achievement of academic performance. Therefore, the hypothesis is formulated as follows:

**Hypothesis 1:** The students who choose accounting study program due to extrinsic interest motivation will have high academic performance tendency

Intrinsic interest of study motivation is the behavioral intention in choosing study program based on personal consideration such passion, talent, or challenge to learn. Accounting study program is full of quantitative subjects, it is therefore only certain students who have passion, talent, and challenge to learn will enjoy a study in accounting program. Logically, study motivation based on intrinsic interest will lead to the enjoyable learning process and academic performance may just follow the process. The curriculum is one of the major consideration among accounting students in terms of choosing a field of study in the higher education level. It explains that intrinsic interest plays a significant role as study motivation among accounting students.

Research findings showed that intrinsic interest is very important in determining career choice among accounting students [9, 10]. Intrinsic interest is closely associated with attitude, beliefs, interests or satisfaction gained from experience including creativity, enjoyable feeling, getting interested, or intellectually challenged. Adams, et. al found that the biggest influence among accounting students in terms of field of study choosing is due to genuine interest or interest from the personal individual. Intrinsic interest plays a significant role in learning quality among the students [11, 12]. Entwistle and Ramsden found that the students who have high intrinsic interest have the capability in handling and solving a complex problem in the learning process. Furthermore, they tend to retain an understanding of certain subjects longer compared to the students who have lower intrinsic interest. Therefore, the hypothesis can be formulated as follows:

**Hypothesis 2:** The students who choose accounting study program due to intrinsic interest motivation will have a high academic performance tendency

Normative beliefs in TRA is a justification of individual behavioral intention influenced by people surrounding. In the context of student’s decision in choosing a field of study, influence from family members, friends, respected or competent people is frequently found [13]. Normally, the transition from
senior high school to college is a tough situation among prospective students in determining the field of study. Education background of the family members, following friend’s decision, or advice from teachers is justification for the prospective college students taking a decision in choosing a field of study.

Pearson and Dellman-Jenkins found that parent has the contribution of a college student in making a decision about their majoring in higher education institutions [14]. The previous study conducted by Silverstone and Williams revealed that 26 percent of women Chartered Accountants in England and Wales acknowledge their career choice due to parent influences [15]. In line with the previous study, Allen argued that normative belief like parent references plays a significant role in the student’s decision of choosing a field of study in higher education institutions[16].

Since normative belief is behavioral intention influenced by people surrounding rather than personal interest or personal judgment, it may lead to difficulty in the process of execution of intention. If accounting student’s decision of choosing a field of study due to justification from a parent, friends, or other influenced people, the student potentially will have unenjoyable learning process. The consequences of the unenjoyable learning process may cost academic performance achievement. Therefore, the hypothesis is formulated as follows:

Hypothesis 3: The students who choose accounting study program due to normative beliefs motivation will have a tendency of low academic performance

Conflict anticipation in TRA is behavioral intention due to avoiding confrontation with a respected person such as parents and family members. Weer et. al argue that students have a tendency to avoid argumentation with their parents and family members in terms of choosing a field of study [17]. Conflict anticipation is also found in the context of choosing a career as accounting professional as among accountants at CPA firms [18, 20]and turnovers at CPA firms [21]. Human development literature explains that university students tend to choose their future career profession based on conflict avoidance or lower risks that will be faced [22, 25].

Theoretically, the decision of choosing a field of study based on conflict anticipation consideration will have a negative consequence to academic performance. The students will not enjoy learning process because the field of study is not their personal interest. Furthermore, the students will feel pressure to meet the expectation of their parents or family members. Therefore, the hypothesis can be formulated as follows:

Hypothesis 4: The students who choose accounting study program due to conflict anticipation motivation will have low academic performance tendency

In general, academic performance is associated with the intellectual level of individual students. However, academic performance may also be influenced by the determination of the student in the learning process. In the context of accounting education, students who have a passion and interest in accounting subjects potentially will have a high motivation in the learning process. If learning motivation is high, the academic performance achievement is just a logical consequence. It can be interpreted that high academic performance of accounting student is related to interest in accounting subjects. Students who have interest in accounting subjects are expected to have a career in the accounting profession.

Academic performance in accounting study program implies that the students have interest, passion and enjoy feeling in learning accounting subjects. The statement is in line with research previous findings that the students who have interest in accounting subjects will put positive judgment toward accounting profession. Therefore, the hypothesis can be formulated as follows:

Hypothesis 5: The higher academic performance of accounting students, the students have more commitment carrier in the accounting profession

3. RESULTS AND ANALYSIS
3.1 Sample Demography
Population in this research is the entire active undergraduate accounting students of Faculty of Economics and Business, Universitas Padjadjaran. Total respondents in this study are 101 Undergraduate Students. The respondent's gender consisted of 34 male respondents (34%) and 67 female respondents (66%). In terms of respondent’s year of study, it was dominated by students enrolled in the third year of their studies (67%). The remaining are students who enrolled in the fourth year of study (27%) and then students enrolled in the second year study (4%) and lastly, students enrolled in the fifth year of study (2%).

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The demographics of respondents in terms of the background of higher education indicates that the majority of undergraduate accounting students at Universitas Padjadjaran have social sciences background (83%) and the rest (17%) have education background of natural sciences. The demographics of respondents in terms of placement of study options when enrolling in the university admission test showed that the majority of respondents (95%) placed the accounting study program as the first choice of study. While the respondents who stated that accounting study program in the second choice is 3% and respondents who stated accounting study program as the third choice is only 2%. The demographics of respondents in terms of the Grade Point Average (GPA) indicated that 49% of the respondents had a GPA with an outstanding predicate (GPA 3.51 - 4.00). In the second place, 47% of the total number of respondents had a very satisfactory predicate (GPA 2.76 - 3.50) and the remaining 4% of the respondents had a satisfactory predicate (GPA 2.00 - 2.75).

3.2 Descriptive Statistics

Table 2 shows a descriptive statistic of independent variable intrinsic interest. Based on the information stated in Table 2, it shows that dominance factor of intrinsic interest among accounting students is influenced by the personal talent in accounting subjects (mean = 4.0297). However, if we look at the motivation due to a personal interest in accounting subject (mean = 3.9307) and challenged to learn accounting subjects (mean = 3.9802), there are no significant differences with talent factor previously mentioned. Therefore, we can consider that talent, interest, and challenge toward accounting subject are factors that influence intrinsic interest among accounting undergraduate students in terms of motivation in choosing their study program.

| No | Item question                                      | N  | Minimum | Maximum | Mean     | Std. Deviation |
|----|---------------------------------------------------|----|---------|---------|----------|---------------|
| 1  | Study motivation based on talent in accounting subjects | 101 | 2.00    | 5.00    | 4.0297   | 0.74102       |
| 2  | Study motivation based on interest on accounting subjects | 101 | 2.00    | 5.00    | 3.9307   | 0.63651       |
| 3  | Study motivation based on challenged feeling to learn accounting subjects | 101 | 2.00    | 5.00    | 3.9802   | 0.69253       |

Regarding extrinsic interest, as shown in Table 3, the motivation of study among undergraduate accounting students is influenced by dominance factor of easiness to get a job. It has been a general understanding that graduate of accounting study program is well accepted by the job market. Demand for accounting position is a continual growth due to industrialization and expansion of the business organization. Therefore, the descriptive statistic as depicted in Table 3 is a justification of general understanding about the perception of easy to get a job for accounting graduated.

| No | Item question                                      | N  | Minimum | Maximum | Mean     | Std. Deviation |
|----|---------------------------------------------------|----|---------|---------|----------|---------------|
| 1  | Study motivation in accounting program based on easiness to get job expectation | 101 | 2.00    | 5.00    | 4.4059   | 0.60296       |
| 2  | Study motivation in accounting program based on high income expectation | 101 | 2.00    | 5.00    | 4.0495   | 0.66897       |
| 3  | Study motivation in accounting program based on bright carrier path expectation | 101 | 2.00    | 5.00    | 4.1980   | 0.60033       |

Table 4 depicts descriptive statistic about the motivation of choosing accounting study program influenced by normative beliefs. The information stated in Table 4 indicated that there is no significant indication that decision to choose accounting study program is influenced by normative beliefs. The only factor that seems to have little contribution to student decision about choosing study program is influenced by a close friend ( mean = 3.0297).
Table 4. Descriptive Statistics of Normative Beliefs

| No | Item question                                                                 | N   | Minimum | Maximum | Mean   | Std. Deviation |
|----|-------------------------------------------------------------------------------|-----|---------|---------|--------|----------------|
| 1  | Study motivation in accounting program based on family member justification   | 101 | 1.00    | 5.00    | 2.6040 | 1.20066        |
| 2  | Study motivation in accounting program based on close friend justification     | 101 | 1.00    | 4.00    | 2.3267 | 0.96030        |
| 3  | Study motivation in accounting program based on close friend justification     | 101 | 1.00    | 5.00    | 3.0297 | 1.01445        |

In terms of study motivation driven by conflict anticipation, the descriptive statistic is depicted in Table 5. Based on information in Table 5, it gives us a picture that the majority of undergraduate accounting students in terms of the decision to choose majoring of study is no involvement of conflict anticipation factor (Mean < 2.6). It means that undergraduate accounting students are not under pressure from the environment when deciding their option to choose a field of study. They may put intrinsic interest and extrinsic interest as consideration to choose a field of study.

Table 5. Descriptive Statistics of Conflict Anticipation

| No | Item question                                                                 | N   | Minimum | Maximum | Mean   | Std. Deviation |
|----|-------------------------------------------------------------------------------|-----|---------|---------|--------|----------------|
| 1  | Study motivation in accounting program based on avoiding conflict with family consideration | 101 | 1.00    | 4.00    | 1.9307 | 0.90838        |
| 2  | Study motivation in accounting program based on making happy family member consideration | 101 | 1.00    | 5.00    | 2.5248 | 1.11887        |
| 3  | Study motivation in accounting program based on consideration avoiding differences career choice with family members | 101 | 1.00    | 4.00    | 2.4950 | 0.95524        |

Descriptive statistic of Profession Commitment is depicted in Table 6. Information from Table 6 gives us understanding that the majority of accounting undergraduate students will give career priority as accounting profession (mean = 4.1089). They also have a tendency to work in line with the field of study that they learned in the university, in this case, accounting study program (mean = 3.8614). However, they seem to have no commitment to work for a long time as accounting profession if there is an offer with a higher salary, even though the new job is not the same field of study (mean = 3.2574).

Table 6. Descriptive Statistics of Profession Commitment

| No | Item question                                                                 | N   | Minimum | Maximum | Mean   | Std. Deviation |
|----|-------------------------------------------------------------------------------|-----|---------|---------|--------|----------------|
| 1  | Accounting profession carrier is first option                                  | 101 | 2.00    | 5.00    | 4.1089 | 0.76028        |
| 2  | Commitment to stay working in accounting profession                           | 101 | 1.00    | 5.00    | 3.2574 | 0.85619        |
| 3  | Choosing carrier profession linear to field study at university               | 101 | 2.00    | 5.00    | 3.8614 | 0.70753        |

3.3 Validity and Reliability test

The Validity Test is intended to ensure that every item question in the questionnaire instrument is valid. The question items must represent the measurement of the variable being measured. An item is declared valid if the value of the question item has a correlation value (r) greater than the correlation value r - Table. The validity test results for each variable are presented in Table 6. All items questions are valid except for item question number 2 of variable profession commitment. Therefore, item question number 2 of variable profession commitment was eliminated.
Table 7. Validity Test

| Variable                  | Item question | Correlation (r) to Total Score | CorrSig.0.01 | Conclusion |
|---------------------------|---------------|-------------------------------|--------------|------------|
| Intrinsict Interest      | 1             | 0.785                         | 0.230        | Valid      |
|                           | 2             | 0.860                         | 0.230        | Valid      |
|                           | 3             | 0.758                         | 0.230        | Valid      |
|                           | 1             | 0.855                         | 0.230        | Valid      |
| Extrinsict Interest      | 2             | 0.894                         | 0.230        | Valid      |
|                           | 3             | 0.866                         | 0.230        | Valid      |
|                           | 1             | 0.757                         | 0.230        | Valid      |
| Normative Beliefs         | 2             | 0.810                         | 0.230        | Valid      |
|                           | 3             | 0.661                         | 0.230        | Valid      |
|                           | 1             | 0.844                         | 0.230        | Valid      |
| Conflict Anticipation     | 2             | 0.903                         | 0.230        | Valid      |
|                           | 3             | 0.798                         | 0.230        | Valid      |
|                           | 1             | 0.403                         | 0.230        | Valid      |
| Profession Commitment     | 2             | -0.205                        | 0.230        | Not Valid  |
|                           | 3             | 0.305                         | 0.230        | Valid      |

The reliability test refers to the consistency of measurement, which is the same result obtained when done by another party and at different times. A Measurement variable is reliable if the calculated Cronbach’s Alpha> r-Table. The test results of the reliability of variable measurement are presented in Table 7. Based on information in Table 7, all independent variables are reliable.

Table 7. Reliability Test

| Variable                  | Cronbach’s Alpha | r-Table Sig.0.01 | Conclusion |
|---------------------------|------------------|------------------|------------|
| Intrinsict Interest      | 0.714            | 0.230            | Reliable   |
| Extrinsict Interest      | 0.842            | 0.230            | Reliable   |
| Normative beliefs         | 0.584            | 0.230            | Reliable   |
| Conflict Anticipation     | 0.804            | 0.230            | Reliable   |
| Profession Commitment     | 0.714            | 0.230            | Reliable   |

3.4 Correlation Analysis

Correlation analysis is a statistical analysis that emphasizes the relationship between independent variables. The basic principle of correlation analysis is to determine the direction of the relationship (positive or negative), the magnitude of the correlation and the level of significance of the correlation. The matrix of correlation analysis is presented in Table 8 below.

Table 8. Correlation Matrix

| No    | 1    | 2    | 3    | 4    | 5    | 6    |
|-------|------|------|------|------|------|------|
| 1     | Intrinsic Interest | 1    |      |      |      |      |      |
| 2     | Extrinsic interest  | .251" | 1    |      |      |      |      |
| 3     | Norm Subjective     | -.226" | -.105 | 1    |      |      |      |
| 4     | Conflict Anticipation | -.222 |-.079 | .558" | 1    |      |      |      |
| 5     | Academic Performance | .217" | -.065 | .057 | .035 | 1    |      |      |
| 6     | Carrier Intention   | .148  | .293" | -.030 | -.114 | .124 | 1    |

**. Correlation is significant at the 0.01 level (1-tailed).
*. Correlation is significant at the 0.05 level (1-tailed).

3.5 Hypothesis Testing

There are five hypotheses proposed in this research. In order to make sure whether the proposed hypotheses are supported or not supported, the correlation value derived from the correlation analysis presented in Table 8 is the basis for the assessment. The results of hypothesis testing are presented in Table 9.

It indicates that only one hypothesis (Hypothesis 1) is supported as shown in Table 9. The result of hypothesis 1 implies that if student’s motivation in choosing accounting study program due to intrinsic interest factor, we can predict that they will get satisfied academic performance. Hypothesis 5 indicates the correlation as predicted before (positive correlation), however, no indication can be accepted as a general conclusion (no significant level). It implies that academic performance may have an impact on commitment carrier in the accounting profession, but only limited to sample in this study.
The result of hypothesis 2 gives us understanding that motivation of study in accounting program because of positive expectation such as easiness to get a job, high salary or career path in accounting did not have the power to increase learning motivation as reflected in academic performance. The result of hypothesis 3 and hypothesis 4 is surprisingly not as predicted. The study motivation due to normative beliefs (justification from family, friend, and competent person), and conflict anticipation (pressure from family members) did not have an impact on academic performance. It means that study motivation driven by a condition such as influenced by a certain person and pressure environment will not cost learning process. The students still have high motivation in process of learning, therefore, academic performance is not affected.

4. CONCLUSION

Accounting undergraduate students with motivation to learn on the basis of intrinsic interest factor have a tendency to have better academic performance compared with students with low intrinsic interest. The results provide an understanding that study program selection should be based on the interest concerned and not on the influence of the other parties. Selection of study program that is not based on intrinsic interest has a potential risk toward academic performance achievement. It is logically understandable, that is going through the process of learning on the basis of which is not desirable will lead to the behavior of learning demotivation among students with impact on low academic achievement.

The motivation of the study due to extrinsic interest factor or motivation study due to the expectation of the benefit obtained after the completion of the study did not show a positive correlation with the academic achievement of the students of the undergraduate accounting program. This means that the positive expectation of the benefits obtained after the completion of the study does not have the power to give motivation to undergraduate accounting students to study harder in order to get the good academic achievement. The implication of the research is that in the selection of study programs, students should not base merely on their positive expectations of benefits, but also consider personal interest factor.

The motivation of the study due to normative beliefs factors does not show a negative relationship with academic achievement. This result contradicts the theoretical basis and framework of thinking of the research used. However, many arguments support the results of the research that has been done. In general, many students who have high intelligence do not know that they must decide the right study choice for them. Therefore, their decisions are based solely on the opinions and suggestions from others. When the students pursue a course of study on the basis of normative beliefs, students can still show good achievement due to inherent intellectual factors.

Motivation study due to conflict avoidance factor did not show a significant negative relationship with academic achievement. This can be explained synonymously with the occurrence of a condition that normative beliefs has no negative correlation with academic achievement. In order to get accepted into the undergraduate accounting program at the state universities is not easy. It is because the applicants are abundant and through intense competition. Therefore, it is an indication that the students have an adequate individual intelligence. With an adequate individual intelligence, the students can undergo a good learning process even though the motivation of study in accounting degree program is due to family factors.

Academic achievement has a positive relationship with the intention career in accounting. This indicates that students who have high motivation in learning accounting have a high commitment to pursuing a career in the field of accounting. Although the degree of relationship does not show a significant relationship, however, the results provide a preliminary picture that academic achievement in a particular field of study will determine the career options taken. Academic achievement is a reflection that the students have the power to increase learning motivation as reflected in academic performance. Therefore, students should not rely on the influence of the other parties. Selection of study program that is not based on intrinsic interest has a potential risk toward academic performance achievement. It is logically understandable, that is going through the process of learning on the basis of which is not desirable will lead to the behavior of learning demotivation among students with impact on low academic achievement.
have high interest and motivation to learn in the field being pursued in college. Interest factors in accounting and motivation to explore accounting subject provide the impetus to commit to the accounting profession. Thus, the linearity of a professional career with a majoring studied in the college can be identified from the academic achievement performance. High academic achievement leads to career commitments in the same field of study.

Suggestions for future research in terms of model analysis is the use of multiple regression analysis models. In the research that has been done, the analysis model is still limited using relationship analysis or correlation. In correlation analysis, there are limitations in assessing causality. Therefore, to find out whether intrinsic interest, extrinsic interest, normative beliefs, conflict anticipation, academic performance and career intention have relationship influence, the regression analysis is recommended to be done. Furthermore, the number of samples should be increased in terms of the numbers and involves a more heterogeneous sample source. In the research that has been done, the sample only involves a single source. In the next similar research, researchers are advised to involve more institutions of higher education in accounting both in a state university and a private university. The hope is that by increasing the number of samples and involving more heterogeneous sample sources, the results of the study are a representation of the population and can be made a general conclusion.

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