

The Influence of Learning Motivation and Perceptions of Accounting Students' Against Career Options

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ABSTRACT

The purpose of this study is to analyze and provide empirical evidence of the influence of learning motivation and perceptions of accounting students on career options at the Institute of Business (IOB), Universidade de Dili (UNDIL) and Universidade da Paz (UNPAZ) Dili Timor-Leste. This research is a quantitative study because data are used on this study is in the form of quantitative data or data in the form of numbers and analysis was conducted using statistics that aim to test the research hypotheses which was formulated. The sampling technique in this study uses a non-probability sampling method. Non probability sampling is a sampling technique that does not provide equal opportunity or opportunity for each element or member of the population to be elected as a sample member (Sugiyono, 2017). The method used is convenience sampling, which is a technique for determining samples based on chance, the researcher chooses the population based on what they feel is willing to be a respondent and can provide the information needed. The samples in this study were 152 students majoring in accounting at the Three Universities of IOB, UNDIL and UNPAZ. The results of this study show that learning motivation has a positive and significant effect on career options at Dili, Timor-Leste and the perception of accounting students has a positive and significant influence on Career Options in Dili, Timor-Leste.

Keywords: learning motivation, student perceptions on accounting, career option

I. INTRODUCTION

Timor-Leste is a country recognized for its independence by the international community on May 20, 2002. As a country that is still young, Timor-Leste must fight hard to improve the quality of its people through development in all fields. The development intended here includes the construction of physical facilities and infrastructure and the development of human resources. One of the efforts to build human resources is done through the process of organizing education. For the sake of these advances, the College as an educational organizer, produces scholars who will later be released into the job market. Therefore, Public and Private Universities in Timor-Leste offer a variety of faculties and majors that are more spesifik in order to attract students to develop their careers.

The education sector in the world in general and especially in Timor- Has grown very rapidly. The development of education in Timor-Leste is triggered by the country's ongoing development factors today, so that qualified and competent human resources are needed in certain fields such as Economics and Information Technology. The growth of the education sector in Timor-Leste continues to grow, which in 2002 at the beginning of Timor-Leste's independence, there were only 2 institutions of higher education at that time, namely: 1) Untim (University of Timor-East), 2) Stie (Higher School of Economics), has now grown to thirteen (13) universities both private and public in Timor-Leste. With the increase in the number of college institutions in Timor-Leste, It provides an opportunity for people to choose according to their choices, as well as in accordance with the economic conditions of their households. The Institute of Business (IOB), Universidade de Dili (UNDIL) and Universidade de Paz (UNPAZ), are private universities established after Timor-Leste seceded from Indonesia in 1999. Both private universities are accredited universities under the Ministry of Higher Education, Science and Culture of Timor-Leste. The vision and mission of both Universities seeks to introduce knowledge, skills and atitute knowledge, skills, values and attitudes so that people can think more systematically, rationally, and critically of the problems faced today. The selection of these two Private Universities as research locations because they have similar faculties and departments.

During education in accounting, students will study various courses that support students' knowledge of accounting. Starting from courses on the basis of accounting to concentration courses that lead to accounting of a particular field. All courses are given gradually according to the level of difficulty. Accounting as an object of knowledge in universities, academics view accounting as two fields of study, namely the field of practice and theory, the field of practice with an interest in the problem of how practice is carried out in accordance with accounting principles. To acquire a deep knowledge of accounting theory, knowledge of the basics of accounting is a key.

Career is the most important thing when you have completed their studies. Because career will be the determinant of one's success in the view of many people. The better the career owned by a person, the view of success of others towards him will be better. Career selection for students is something that must be lived after successfully completing their studies, including accounting students who have many career choices that must be chosen depending on what factors are behind it and also the current phenomenon that must be considered (Oktavia, 2005 in Widyasari, 2010). Career is the most important thing when you have completed their studies. Because career will be the determinant of one's success in the view of many people. The better the career owned by a person, the view of success of others towards him will be better. Career selection for students is something that must be lived after successfully completing their studies, including accounting students who have many career choices that must be chosen depending on what factors are behind it and also the current phenomenon that must be considered (Oktavia, 2005 in Widyasari, 2010).

A career in accounting is one that requires more ability and knowledge. Some careers that can be run by accounting scholars, namely public accountants, government accountants, corporate accountants and educator accountants (Lilies Endang Wijayanti, 2001). Bachelor of accounting has at least three alternative steps that can

be taken. First, after completing an economics education majoring in accounting, one can immediately work. Second, continue academic education at strata 2 level. Third, continue your professional education to become a public accountant. In other words, after completing the undergraduate education majoring in accounting, accounting scholars can choose to become public accountants or choose a non-public accounting profession (Issuer Wahyu Astami, 2001). To be able to make a career as a public accountant, undergraduate and D4 graduate students of accounting study programs are required to take the Exam organized by the official organization of public accountants first, namely the Public Accountant Certification Examination (USAP). The profession of public accountant is now required to be able to act professionally. This is because the accountant profession has a responsibility for what is done both to his work, his organization, society and himself. By acting in accordance with ethics, public trust in the accounting profession will increase. To be able to make a career as a public accountant, undergraduate students and D4 accounting study programs are required to take the Exam organized by the official public accounting organization first, namely the Public Accountant Certification Examination (USAP). The profession of public accountant is now required to be able to act professionally. This is because the accountant profession has a responsibility for what is done both to his work, his organization, society and himself. By acting in accordance with ethics, public trust in the accounting profession will increase.

To be able to make a career as a public accountant, undergraduate students and D4 accounting study programs are required to take the Exam organized by the official public accounting organization first, namely the Public Accountant Certification Examination (USAP). The profession of public accountant is now required to be able to act professionally. This is because the accountant profession has a responsibility for what is done both to his work, his organization, society and himself. By acting in accordance with ethics, public trust in the accounting profession will increase. Especially now the profession of accountant is needed by companies, especially companies that will enter the capital market. This is because every company that wants to participate in the stock exchange must be audited by a public accountant. Especially now the profession of accountant is needed by companies, especially companies that will enter the capital market. This is because every company that wants to participate in the stock exchange must be audited by a public accountant.

Public accountants are a much-needed profession in the new country of Timor-Leste and are also seen as promising bright world-of-the-work prospects as they provide intellectual challenges and invaluable learning experiences. This profession also provides opportunities to get challenging and varied jobs because it can be assigned in various places and various companies that have different characteristics and conditions. The profession of public accountant is included in the most expensive professions.

The career selection of the public accountant profession is influenced by several factors, including financial award factors, job market considerations, environment, social values and personality. Financial awards are payments received by management employees, classy professional staff (white-collar workers), for a certain time and not based on working hours or output produced (Nuraini 2013: 92). Currently financial awards / salaries are still seen as a measuring tool to assess the consideration of services that have been provided by employees in return for what they have obtained. A person who works is not only fulfilling economic needs, but a strong reason

that is fundamental until now why someone works only for economic reasons. Therefore, the financial reward variable is a variable that students will consider in their career selection later.

Job market considerations are a situation in which there is or availability of jobs that can be entered by individuals in accordance with their respective skills (Nuraini: 2013). Public accountants as one type of profession that is able to provide opportunities in the world of work. The profession of public accountant continues to grow along with the development of the business world and capital markets in Indonesia. Jobs that have a broader job market will be more desirable than jobs with small job markets. This is because the development opportunities of the work and the rewards obtained will be more. Job market considerations can be a reason or factor for a person in determining his or her career. Thus, job market considerations are factors that can influence accounting students to determine their career as a public accountant.

The work environment is everything that is around workers and that can affect them in carrying out the tasks charged (Nitisemito, 2001: 183). The work environment is one of the factors that are suspected to affect the selection of a person's career because it is related to one's productivity in the work environment that will be pursued. The work environment in the field of accountants, especially in public accountants is a more demanded work environment to face challenges because with the variety of services provided by clients can cause a variety of work pressures to achieve perfect results. Pressure from clients with time limits that require a public accountant is often overtime and causes a high level of competition. This is what will affect students because students will be challenged and will get their own satisfaction when they can complete the challenges given well.

Social values are people's view of a chosen career, in other words social values are people's assessment of a career lived (Talamosandi, 2016). Social value factors include opportunities to perform social activities, opportunities to interact with others, personal satisfaction opportunities to pursue hobbies, attention to individual behavior, prestige of work and the possibility of working with experts in their fields. This is what will make accounting students choose a career as a public accountant because the public accounting profession provides more opportunities to interact with others, more opportunities to provide social services and more prestigious than the corporate accounting profession.

Personality is a characteristic of individual psychology that determines and reflects how the individual responds to its environment (Talamasandi and Wirakusuma 2017). According to Horton (1982: 12) personality is the overall attitude, feelings, expression, and temperament of a person. Personality is one of the potential determinants of individual behavior when dealing with certain situations / conditions (Suyono, 2014). Alhadar (2013) reveals that personality influences the selection of students' careers as public accountants. Suyono (2014) explained that one of the factors that cause a person to lose their job is due to the nonconformity of their personality with work. Personality will affect accounting students in a career as a public accountant, because if the personality of the student is in accordance with the profession of public accountant then the student can control himself in the job.

Motivation is one of the most important prerequisites for learning. If in the class lecturers give motivasai to students with the same technique, some will be different ways of admission. Each student has different interests, talents, potentials, abilities and skills. With the motivation that there is success that students want to achieve is easier to achieve. Because motivation is the driver to follow the learning process.

Motivation encourages students to study because they believe in their goodness, interests and benefits. Because there is motivation, students can face all the demands and difficulties and bear all the consequences because of the study. With motivation people have self-toughness and determination. With limited initial ability conditions, high motivation is needed in learning accounting to spur students to improve their accounting skills and knowledge.

Learning Motivation is a psychological impulse that directs, moves and maintains student learning behavior so that the goal in learning can be achieved Learning motivation is a psychological condition that contributes to student success, because the student's motivation will be moved to do learning activities. In the learning process, motivation needs to be cultivated in students. Learning motivation arises from oneself and from outside a student. Learning motivation from a student is more influential on learning achievement because of awareness instead of compulsion. Thus, learning is no longer a student's obligation but a need that must be met for the future.

Learning motivation can also be said to be a passion for learning that is usually manifested in positive actions such as practicing hard working on problems to hone his skills and actively looking for references. The existence of learning motivation allows students not to give up in achieving their desire in learning a science so as to achieve optimal achievement.

The quality of learning of students of the Accounting Education Study Program can be seen through the learning achievement obtained, in this case indicated by the Cumulative Achievement Index or commonly abbreviated with GPA. This GPA has a maximum value of 4.00 with a value range of 2.00-2.75 as a satisfactory category, a value of 2.76-3.50 as a very satisfactory category, and a value of 3.51-4.00 as a cumlaude category. An optimal GPA indicates a good quality of student learning. Vice versa, a low GPA indicates a poor quality of student learning.

Perception is the view of a student towards the prospects or ideals of students to become public accountants in the future, with the perception of students to become public accountants, it is expected to be able to foster motivation for students to follow the Accounting Profession Education (PPA) after students graduated from the Bachelor of Economics.

According to Coleman et.al (2004) in general post Enron, the perception of students who studied accounting in college in general did not change perceptions about the accounting profession and still consider the profession of accountant as a respectable profession. The perception of students is expected to be able to attract students in following the PPA Accounting Profession Education). Interest is a desire that arises from within students to follow

professional education, where the interests of each student are very diverse where it depends on the individual of each student.

A person's perception will affect the learning process (interest) and encourage students to do something (motivation). There are two factors that affect the formation of perception, namely, cognitive processes (in self) and reality (environment). However, the cognitive aspect dominates the perception of an object.

The phenomenon of perception of accounting students with the demands of the world of work, so that accounting students who have graduated and are ready to plunge in the world of work more easily adjust their abilities to the demands in the job. The phenomenon of student assumptions about complicated and too difficult courses also causes students to be less motivated to study. This causes students' learning achievement to be less than optimal.

Based on the description above both private universities show the existence of "The Influence of Learning Motivation and Perception of Accounting Students on Career Choices" at the Institute of Business (IOB), Universidade de Dili (UNDIL) and Universidade da Paz (UNPAZ) Dili Timor Leste.

II. LITERATURE REVIEW

A. Understanding Learning Motivation

Learning motivation is the overall power to move in students resulting in learning activities that ensure the continuity of learning activities and provide direction to learning activities so that the desired goals by the learning subject can be achieved. According to A.M. Sardiman (2011: 75), "Learning motivation is a non-intellectual psychic factor". His special role is in terms of growing passion, feeling happy and eager to learn" In motivational learning activities can be said to be the overall driving force in students that give rise to learning activities, which ensure the continuity of learning activities and that provide direction to learning activities, so that the desired goals of the learning subject can be achieved.

According to M. Dalyono (2005: 57) "Learning motivation is a driving force or drive owned by humans to do a job that is learning". Yamin (2006:160-161) suggests that the types of motivation in learning are distinguished in two types: extrinsic motivation and intrinsic motivation. Extrinsic motivation is a learning activity that grows from a person's drive and needs are not absolutely related to his own learning activities. Intrinsic motivation is learning activities started and continued, based on the perception of a need and encouragement that is absolutely related to learning activities.

Furthermore, the scientists of the soul put different pressures on both types of motivation above, as Mc Dougall and Freud (in Yamin, 2006:162) argue that emphasize the importance of intrinsic motivation.... Skinner and Bandura (in Yamin, 2006:162) suggest that "emphasizing the importance of extrinsic motivation". And Maslows and Rogers (in Yamin 2006:162) suggest that "both motivation (intrinsic and extrinsic motivation) are equally important."

Learning motivation plays an important role in the learning process because the learning process requires active interaction and participation from learners to succeed (Saputra, in Setiabudi, 2007). In learning activities there are 2 (two) types of basic motivation according to Rusyan (in Setiabudi, 2007), namely:

Extrinsic motivation is the drive to achieve goals that lie outside of learning (the presence of stimuli from outside the individual). This motivation is still needed, because teaching in college does not all attract the interest of learners or in accordance with their needs.

Intrinsic motivation is the drive to achieve the goals that lie in the act of learning (the presence of stimuli from within the individual himself). The existence of this motivation shows that learners realize that the educational activities they are participating in are beneficial for him because it is in line with his needs. This motivation is also called pure motivation, motivation actually arises from within the child himself.

Based on the above description of the conclusion that Learning Motivation is all the driving force that students have that can cause passion for learning that is realized by the efforts made by students with the process of learning activities to achieve learning achievement as much as possible.

B. Understanding Perception

Perception is closely related to a person's view or opinion of an object. A person's perception can support or weaken the object being assessed. Some experts have given varying definitions of perception but it can be interpreted that perception will have an impact on the object being assessed.

Santrock (2007:220) explains that perception is an interpretation of what is associated. Gibson further explains that we directly perceive the information that exists in the world around us. Perception brings us to contact with the environment to interact and adapt to that environment.

Understanding perception according to the great dictionary Indonesian is the direct response (acceptance) of something or is the process of a person knowing some things experienced by everyone in understanding every information about the environment through the five senses.

According to Kotler in Aprilyan (2011), perception is the process of individuals choosing information, organizing, interpreting information inputs to create a meaningful picture. Simply put, perception can be interpreted as the process of understanding every information received through the five senses (seeing, touching, hearing, feeling and smelling).

Hammer and Organ in Sofyandi and Garniwa (2007) states that perception is "the process by which people organize, interpret, experience, and process cues or material (inputs) received from the external environment".

1) *The Purpose and Benefits of Perception*

Students while studying at the college receive information related to the profession of public accountant and public accountant both formally and informally. This information can give different perceptions to each student according to his personality characteristics and intellectual knowledge.

According to Wlagiro in Sembiring (2009) stated that perception indicators can make conditions that must be met as follows: Darmawan and Rosidi, 2019, stated that parents are the closest people to a person and always want the best for their child's life. Sometimes the achievements obtained by a child can not be separated from the influence and support of parents. The helplessness of children from small children always directed by parents will also affect their careers. A student is also the child of his or her parents so it can be said that parents have an influence on the selection of student careers.

Lukman (2015) in () mentions that a child's career can be influenced by parents. Lukman's statement is also supported by the Theory of Heridity in Robbins (2015) which states that heredity affects more than 30% of the similarities in work interests by a child towards his parents. Heridity theory also mentions that the intervention of parents has a great influence on the child's personality.

Researchers in many different countries have studied thousands of identical twins separated at birth and raised far apart. Based on such research researchers have found that heredity affects about 50% of personality similarities between members and more than 30% similarities in work and entertainment interests (Robbins, 2015). Interestingly, twin studies have shown that parental factors interfere a lot with a child's personality. The personalities of identical twins raised in different households are more similar to each other than the personalities of siblings raised with twins. Ironically, the most important contribution our parents make to our personality is giving us their genes (Robbins, 2015). Based on the theory of heredity it can be concluded that parents have a significant influence in the process of personality formation and interest in work. The existence of many good interventions from parents will certainly have an impact on career selection by the child.

C. Understanding Career Options

Career selection is an individual process or activity in an effort to prepare to enter a work-related career through a series of targeted and systematic activity processes (Dwi and Setiawan, 2012). Career selection for accounting students is the initial stage of career formation after completing college. There are several challenges that students will face in determining careers such as career uncertainty, access to information and career development programs, economic and technological challenges, and social and cultural challenges.

Gomes (2000) states that "A career is a series of separate but related work activities, which provide continuity, tranquility, and meaning in one's life". According to Simamora (2004)," Career is a sequence of activities related to work and behaviors, values, and aspirations of a person during the life span of that person".

Furthermore, Soeprihanto (2000), stated that "Career is the development of individual employees in the level of position / power that can be achieved during the working period in an organization or company". Career goals are future positions that individuals want to achieve in their work. Career according to Kunartinah (2003)

career can be seen in various ways, among others: 1) Positions held by individuals in a position in a company within a certain period of time; 2) In relation to the mobility of an organization; 3) The level of establishment of one's life after reaching a certain age level characterized by one's appearance and lifestyle.

So career success is no longer interpreted as institutional appreciation with increased standing in a formal hierarchy. Especially at this time the career has undergone a shift towards a career without border (the boundaryless career). The key to future career success is more reflected in a person's life experience than the position he or she has.

1) *Benefits and Goals of Career Choices*

According to Wijayanti (2001) there are several types of professions that can be run by accounting students who have become scholars, namely as Public Accountants, Corporate Accountants, Educator Accountants and Government Accountants. Based on the various types of professions that can be run by accounting scholars show that each accounting scholar is free to choose what profession he will live. A student in planning his career certainly has considerations or factors that affect in determining the career to be chosen. What is the background of the career selection and what students expect from their choice is an important question in career selection. In choosing the career that will be lived, accounting students have various considerations to choose what career to live.

III. RESEARCH METHODS

A. Conceptual Framework

The decision-making process of accounting students in choosing a career is influenced by many considerations. Wijayanti in Rahayu et al (2003) said that in choosing a career accounting students consider the factors of decent income, professional recognition, social strata, employment and pride.

Felton in Rahayu et al (2003) said that students are also influenced by job market considerations in choosing a career, Rahayu et al (2003) said that accounting students in choosing careers are influenced by personality, while pride is an approach that is used as a guideline to motivate others.

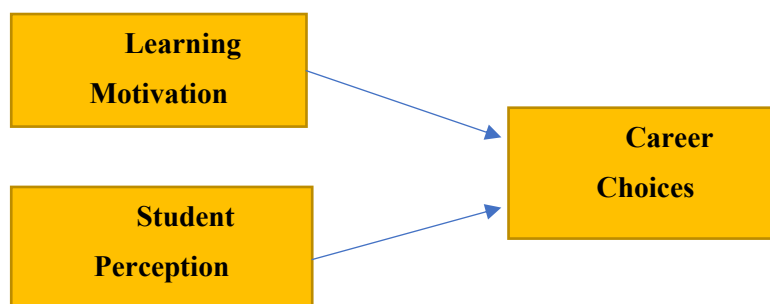


Figure 1. Conceptual Framework

B. Research Hypothesis

1) *The Impact of Learning Motivation on Career Choices*

Learning motivation is an absolute requirement to learn and plays an important role in providing passion or passion in learning. Learning motivation is not only a driver to achieve good results but contains efforts to achieve learning goals, where there is understanding and development of learning (Hadinata, 2009). Every student who has the motivation to learn not only to know but rather to understand the results of learning.

According to Sardiman (2011) learning motivation is the overall driving force in students that gives rise to learning activities, which ensures the continuity of learning activities and that provides direction to learning activities, so that the desired goals of the learning subject can be achieved. Research supported by researcher Arum Ardianingsih (2015) Influence of Career Motivation On The Selection of Accounting Study Program (Faculty of Economics, University of Pekalongan) the results of the study showed that career motivation has an effect on the selection of accounting study programs of the Faculty of Economics, Pekalongan University.

Agung Joni Saputra (2018) Influence of Student Perception of Interest, Motivation, Professional Training, Gender and Work Environment On Career Choices of Public and Non-Public Accountants (Empirical Study of Accounting Students at Buddhi University and Muhammadiyah Located in Tangerang Region Period 2015/2016). The results of this study show simultaneously that interest, motivation, professional training, gender, and work environment towards the career choices of public and non-public accountants. While partially only gender variables and work environment variables affect the career choices of public and non-public accountants, while professional interest, motivation, and training variables have no effect on the career choices of public and non-public accountants.

H1. There is a positive influence Learning motivation on career choices

2) *The Effect of Accounting Students' Perceptions on Career Choices*

"Perception is a cognitive process that allows a person to interpret and understand the surrounding environment(Kreitner, 2005). Perception is also an experience of an object or relationship acquired by inferring information and interpreting messages. According to Ikhsan (2010: 93) "perception is how people see or interpret events, objects, and people". People act on the basis of their perceptions by ignoring whether they reflect their true beliefs. In reality, everyone has their own perception of an event.

According to Walgito in Adiningsih (2012), Perception is the process of receiving stimulus by individuals through sensory devices or also called sensory processes. Factors that affect perception include perceived objects, sensory devices, nerves, and the center of the nervous system and attention. This research was supported by Atiek Sri Purwati and Yeni Yunita Sari, Perception of Accounting Students Towards Career Selection (Case Study In Regular Accounting Undergraduate Students of Public and Private Universities in Purwokerto City).

Agung Joni Saputra (2018) Influence of Student Perception of Interest, Motivation, Professional Training, Gender and Work Environment On Career Choices of Public and Non-Public Accountants (Empirical Study of Accounting Students at Buddhi University and Muhammadiyah Located in Tangerang Region Period 2015/2016). The results of this study show simultaneously that interest, motivation, professional training, gender, and work environment towards the career choices of public and non-public accountants. While partially only gender variables and work environment variables affect the career choices of public and non-public accountants, while professional interest, motivation, and training variables have no effect on the career choices of public and non-public accountants. Agung Joni Saputra (2018) Influence of Student Perception of Interest, Motivation, Professional Training, Gender and Work Environment On Career Choices of Public and Non-Public Accountants (Empirical Study of Accounting Students at Buddhi University and Muhammadiyah Located in Tangerang Region Period 2015/2016). The results of this study show simultaneously that interest, motivation, professional training, gender, and work environment towards the career choices of public and non-public accountants. While partially only gender variables and work environment variables affect the career choices of public and non-public accountants, while professional interest, motivation, and training variables have no effect on the career choices of public and non-public accountants.

H2. There is a positive influence on accounting students' perception of career choices

IV. RESULTS AND DISCUSSIONS

A. Research Design

This research is included in survey research. According to Sugiyono (2011: 6) survey research methods are used to obtain data from a certain place that is natural, but researchers in collecting the data perform a certain treatment. In relation to this study, the treatment in question was to distribute questionnaires. This research is quantitative research because the data used in this study is in the form of quantitative data or data in the form of numbers and analysis conducted using statistics that aim to test the research hypothesis that has been formulated.

B. Data Analysis Techniques

The data analysis technique in this study is to use regression models. In a study, the possibility of a problem in regression analysis is quite often in matching the prediction model into a model that is intended into a series of data. Research is tested with several statistical tests consisting of data quality tests, classical assumption testing, descriptive statistics, and statistical tests for hypothesis testing.

C. Multiple Linear Regression Equations

The data analysis model used in this study is multiple regression analysis. According to Sugianto (2004) multiple linear regression analysis is used to analyze the influence of more than one independent variable on a dependent variable. The multiple linear regression equations are as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

Y : Career Choices

X₁ : Motivation to learn

X₂ : Perception of Accounting Students

α : Constant

β : Regression Coefficient

(e) : Error

V. DISCUSSION

A. Research Results

Table 1. Characteristics of Respondent

Distribusi Kuesioner	
Uraian	Jumlah
Kuesioner yang disebarakan	152
Kuesioner yang kembali	152
Kuesioner yang tidak kembali	0
Kuesioner yang dapat digunakan dalam penelitian ini	152

Based on the above it can be seen that all questionnaires distributed, namely as many as 152 questionnaires can be used entirely in the study. This is because, all questionnaires given to respondents get a 100% rate of return. Thus, the questionnaires used in the study and the treatable amounted to 152 questionnaires. Respondent students UNPAS semester V 25 respondents and semester VII 25 respondent number 50 respondents. Respondents of UNDIL students semester V 20 respondents and semester VII 20 respondents number of 40 respondents. Respondent students IOB semester V 30 respondent and semester VII 32 respondent number 63 respondents.

Table 2. Descriptive Statistical Test

	N	Minimum	Maximum	Mean	Std. Deviation
Motivasi Belajar	152	11	35	25.27	6.965
Persepsi Mahasiswa Akuntansi	152	22	49	36.78	7.185
Pilihan Karir	152	13	35	26.20	6.088
Valid N (Listwise)	152				

Based on the table data above learning motivation shows that the maximum score achieved is 35 and the minimum total score of 11. The Mean value is 25.27; Std. Deviation of 6,965, the perception of accounting students shows that the maximum score achieved is 49 and the minimum total score is 22. The Mean value is 36.78; Std. Deviation of 7,185, career choice indicates that the maximum score achieved is 35 and the minimum total score is 13. The Mean value is 26.20; Std. Deviation is 6,088. This shows that the lower the standard deviation and close to 0 indicates that there is a relationship of data similarity that has low deviation.

B. Instrument Test

Instrument testing techniques are carried out using validity tests and reliability tests so that the resulting data is quality and can be accounted for.

Table 3. Determination Coefficient Test Results (R²)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.850 ^a	.722	.719	3.230
a. Predictors: (Constant), JMLHPM, JMLHMB				
b. Dependent Variable: JMLHPK				

Statistics test results showed significance values were $0.000 < 0.05$ and R square of 0.722. This means that the regression equation obtained is reliable or the model used is fixed and can be used to predict the influence of Learning Motivation and Perception of Accounting Students in Timor-Leste Towards Career Choices IOB, UNDIL and UNPAZ is 72.2% while 27.8% is determined by other factors outside the study model. Predicting the influence of Learning Motivation and Perception of Accounting Students in Timor-Leste on Career Choices IOB, UNDIL and UNPAZ is 72.2% while 27.8% is determined by other factors outside the study model.

C. Classic Assumption Test

1) Normality Test

Table 4. Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		152
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	3.20813264
Most Extreme Differences	Absolute	.108
	Positive	.097
	Negative	-.108
Kolmogorov-Smirnov Z		1.333
Asymp. Sig. (2-tailed)		.057
a. Test distribution is Normal.		
b. Calculated from data.		

The magnitude of Kolmogorof-Smirnov (K-S) is 1.333 which is greater than $\alpha = 0.05$. Thus, hypotheses stating abnormal residual data are rejected or in other words it can be concluded that residual models are normally distributed.

Table 5. Multicollinearity

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.395	1.383		1.009	.315		
	MOTIVASI BELAJAR	-.602	.062	-.689	-9.740	.000	.373	2.683
	PERSEPSI MAHASISWA AKUNTANSI	1.088	.060	1.284	18.158	.000	.373	2.683
a. Dependent Variable: PILIHAN KARIR								

Multicollinearity test results showed that the values of Variance Inflation Factor (VIF) < 10 and tolerance > 0.1. This suggests that all the variables in the study did not occur multicollinearity with other variables in the model.

The Heteroskedasticity test aims to test whether in regression models there is a variance inequality from residual one observation to another. If the variance from residual one observation to another remains, it is called heteroskedasticity. A good regression model is one that does not occur heteroskedasticity.

One way to know the absence of heteroskedasticity in a multiple linear regression model is by regression, while the basis of decision-making of the heteroskedasticity test with regression is as follows: If the value of significance or Sig. (2-tailed) greater than the value of 0.05, it can be concluded that there are no symptoms of heteroskedasticity. Conversely, if the value of significance or Sig. (2-tailed) is smaller than the value of 0.05 so it can be said that there are symptoms of heteroskedasticity.

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if the value of significance or Sig. (2-tailed) is smaller than the value of 0.05 so it can be said that there are symptoms of heteroskedasticity.

Tabel 6. Heteroscedasticity

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	7.220	.662		10.911	.000
Motivasi Belajar	.130	.030	.495	4.384	.060
Persepsi Mahasiswa Akuntansi	.214	.029	.842	7.461	.422

a. Dependent Variable: RES2

Based on the spearman rho table above it can be known that the value of significance or Sig. (2-tailed) in the table above can be seen the learning motivation variable of 0.060 greater than the value of 0.05, while the value

of significance or Sig. (2-tailed) the perception variable of accounting students amounted to 0.422, greater than the value of 0.05, so it can be said that the variable motivation of learning and perception of accounting students there are no symptoms of heteroscedasticity.

D. Hypothesis Test Results

1) F Test

Table 7. ANOVA

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	4041.970	2	2020.985	193.762	.000 ^b
	Residual	1554.109	149	10.430		
	Total	5596.079	151			
a. Dependent Variable: JMLHPK						
b. Predictors: (Constant), JMLHPM, JMLHMB						

Based on the results of the test showed a significance level of 0.000 or less than 0.05 then it can be concluded that the model used meets the requirements of goodness of fit. Based on the f test showed that regression learning motivation factors and perception factors of accounting students affect career choices.

2) Test T

Significance tests on research are conducted to determine the significance and direction of the influence of dependent variables on independent variables in the submission of 3 (three) hypotheses in the previous chapter.

Table 8. T-Test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.395	1.383		1.009	.315
	JMLHMB	-.602	.062	-.689	9.740	.000
	JMLHPM	1.088	.060	1.284	18.158	.000

a. Dependent Variable: JMLHPK

If the significance value < 0.05 then it can be stated that the hypothesis is accepted, so that there is a significant influence between independent variables to dependent variables.

E. The Impact of Learning Motivation on Career Choices

Hypothesis 1 (H1) states that learning motivation has a positive and significant effect on career choices. Test results showed that motivation to learn proved to have a positive and significant effect on career choices. This is shown to be statistically significant at the level of 5% (thitung=9,740; sig.0,000). Based on the results of these tests, the hypothesis 1 (H1) formulated that learning motivation has a positive and significant effect on career choices, is accepted. Hypothesis 1 (H1) states that learning motivation has a positive and significant effect on career choices. Test results showed that motivation to learn proved to have a positive and significant effect on career choices. This is shown to be statistically significant at the level of 5% (thitung=9,740; sig.0,000). Based on the results of these tests, the hypothesis 1 (H1) formulated that learning motivation has a positive and significant effect on career choices, is accepted.

F. The Effect of Student Perception on Career Choices

Hypothesis 2 (H2) states that the perception of accounting students has a positive and significant effect on career choices. Test results showed that accounting students' perceptions proved to have a positive and significant effect on career choices. This is shown to be statistically significant at the level of 5% (thitung=18,158; sig.0,000). Based on the results of these tests, the hypothesis 2 (H2) formulated that the perception of accounting students has a positive and significant effect on career choices, is accepted.

VI. DISCUSSION

A. Influence of Learning Motivation on Career Choices IOB, UNDIL and UNPAZ.

Based on the results of statistical analysis it was found that the first hypothesis (H1) namely Learning Motivation has a significant influence on Career Choices IOB, UNDIL and UNPAZ, which is indicated by a thitung value of 9,740 $<$ of 1.9799 for learning motivation variables (X1) with a significance value (0.000 $>$ α 0.05). Thus the first hypothesis in this study is accepted, meaning that the more students get motivation to study high it will affect students in choosing a career in the future, especially in students of IOB, UNDIL and UNPAZ.

The results of this study consistent with the theory stated by Sardiman, A.M (2010: 75) revealed that learning motivation is a non-intellectual psychic factor. His typical role is in terms of growing passion, feeling happy and eager to learn. One must have the motivation to learn in him in order to get a desired result.

According to Sardiman A.M. (2011: 75), "Learning motivation is a non-intellectual psychic factor". His special role is in terms of growing passion, feeling happy and eager to learn" In motivational learning activities can be said to be the overall driving force in students that give rise to learning activities, which ensure the continuity of learning activities and that provide direction to learning activities, so that the desired goals of the learning subject can be achieved.

B. Influence of Students Perception on Career IOB, UNDIL and UNPAZ.

Based on the results of statistical analysis it was found that the second hypothesis (H2) namely Student Perception affects Career Choices IOB, UNDIL and UNPAZ, which is shown with a value of $t_{hitung} 18,158 > t_{tabel}$ of 1.9799 (X2) with a value of significance ($0.000 < \alpha 0.05$). Thus the second hypothesis in this study is accepted, meaning that the more students have a good perception in terms of learning it will affect students to prefer the right career for the future.

The results of this study are supported by Santrock's theory (2007: 220) explaining that perception is an interpretation of what is associated. Gibson further explains that we directly perceive the information that exists in the world around us. Perception brings us to contact with the environment to interact and adapt to that environment.

According to Kotler in Aprilyan (2011), perception is the process of individuals choosing information, organizing, interpreting information inputs to create a meaningful picture. Simply put, perception can be interpreted as the process of understanding every information received through the five senses (seeing, touching, hearing, feeling and smelling).

VII. CONCLUSION

Based on the results of research and hypothesis testing that has been submitted, it can be concluded that: Learning motivation has a positive and significant effect on Career Choices and Student Perception has a positive and significant influence on Career Choices.

A. Theoretical Implications

The results of this study can contribute to theoretical implications based on the results of instrument testing and regression that have been done in the following previous chapters:

First, the motivation to learn to affect career choices means that the more students get motivation to learn high it will affect students in choosing a career in the future, especially in students of IOB, UNDIL and UNPAZ. Sardiman, A.M (2010: 75) revealed that learning motivation is a non-intellectual psychic factor. His typical role is in terms of growing passion, feeling happy and eager to learn. One must have the motivation to learn in him in order to get a desired result.

Both perceptions of accounting students affect career choices means that the more students have a good perception in terms of learning it will affect students to prefer the right career for the future. Santrock (2007:220) explains that perception is an interpretation of what is associated. Gibson further explains that we directly perceive the information that exists in the world around us. Perception brings us to contact with the environment to interact and adapt to that environment.

B. Applied Implications

Based on the conclusions submitted by the author, the implications of the research for parties who have interests are as follows:

1. For further researchers should do additional data collection techniques such as interviews with students with the aim of obtaining more complete information.
2. For IOB, UNDIL and UNPAZ universities are expected to maintain in terms of motivating students and perceptions to direct students to choose the right career for their own future.
3. Limitations of Research
4. This research has been tried and carried out in accordance with scientific procedures, but nevertheless still has limitations, namely:
5. The limitations of research using questionnaires are that sometimes the answers given by the sample do not show the real situation.
6. The number of respondents who were only 152 students from three universities, of course, is still lacking to describe the real situation.
7. At least the number of samples taken due to limited costs and researchers' efforts.

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