

DETERMINANTS OF PURSUING ACCOUNTING PROFESSIONAL CERTIFICATION: SPI'S MEMBER BASED AT INDONESIA RELIGIOUS' STATE UNIVERSITY

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Abstract

This research aims to analyze the impact of personality, professional recognition, financial recognition, and working environment toward Satuan Pengawasan Internal Perguruan Tinggi Keagamaan Negeri (SPI PTKN/Internal Supervision Unit of Religious' State University) of Indonesia in taking professional certification in accounting field. Primary data is collected from the questionnaire circulation to the members of SPI PTKN after convenience sampling method was applied. This research finds that among four variables, working environment is the only variable that interest the member of SPI PTKN to take professional certification.

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1. Introduction

Regulation of Ministry of Religious Affairs Number 25 Year 2017 about SPI PTKN regulates its existence to run its non-academic supervisory role on behalf of religious state universities which is part of education unit under the Ministry of Religious Affairs. The member of SPI PTKN consists of chairman, secretary, and members. In running its role as SPI members, being independent and professional are compulsory in each assignment with diverse backgrounds. As internal audit, their presence is highly needed by each organisation's unit.

Owning professional certification of competency, workers will get several benefits, namely helping them in promoting their profession in labour market, planning their career ladders, earning recognition from cross sector of competencies and countries, convincing organizations/industries/clients that they are competent in working or producing product or services, fulfilling regulation's requirements, ensuring and maintaining competencies to boost self-confidence, and measuring the accomplishment level of competency during learning process either by taking education formally or independently (LSP Trainer Indonesia, 2018).

Pusat Pengembangan Internal Audit stated that in 2018, there are 5.263 CIA/QIA certification's holders in YPIA. On the other hand, there are 1.549 PIA's certification holders under Asosiasi Auditor Internal (Internal Auditor's Association). Ikatan Konsultan Pajak Indonesia (IKPI) said that until August 11, 2020 the members has reached 5.040 people, while the CFE certification's holders under Association of Certified Fraud Examiners only 467 people. Further, the certification's holder of Ahli Akuntan Pemerintahan (AAP) under IAI in 2019 is 774 people, while the FRM certification's holder is 13.675 people.

Based on the data mentioned above shows that low number of professional accounting certification holders cause industry unable to provide the best public services. It is supported by the coverage news mentions Institut Akuntan Publik Indonesia (IAPI) revealing that Indonesia lack of public accountant and need the profession in large number as the anticipation of business growth where there are thousand of corporate taxpayers who will report their Annual Tax Return (SPT) as much as 700.000 companies. Among the number, there are 30.000 companies use external audit (CNN Indonesia, 2019).

The open opportunity for SPI for having one of professional certification indicate that there is desire from SPI to gain professional recognition, boosting the auditor competencies, and guarantee its reputation in carrying out each assignment. This is inseparable from internal audit function quality who able to detect material weakness exposed in the report (Lin, Pizzini, Vargus, & Bardhan, 2011). Unexpectedly, in several organisations, internal audit does not have enough support from the top-level management, be it in a form of limited fund, limited members as well as low organisational response toward their jobs (Afriyenti and Sari, 2018), hence in order to keep their professionalism in fulfilling their tasks, SPI should maintain and improving their competencies.

In valuing professionalism to capture the individual quality, motivation quality intrinsically related to someone's quality in term of their willingness to enhance the quality professionally by earning professional certification (Setyawan and Iswanaji, 2019). A research carried by Nisa (2019) figured out that motivational variable and character influence the interest of taking professional certification. Contradictly, Oktaviani et.al (2020) argued that personality does not have influence toward the career interest in accounting professional. While on the other hand, it is elaborated that in decision making where profession and career should be pursued, several parties face difficulties stem from high pressure situation and the fear of taking the premature decisions in a short time, hence be motivated and having good potential management and resources effectively will create an emotional security and effective management for the career (Safta, 2015). Further, Talamosandi and Wirakusuma (2017) showed that personality significantly and positively influence in the career choosing.

In working world, professional recognition is needed to show someone's ability on the field so they will be more valued and appreciated in running the job. According to Wicaksono and Aisyah (2017), financial recognition is seen as measurement tool to consider the value of services given to the client. Financial recognition becomes the main magnet of company in satisfying the employees. Working accomplishment recognition can enhance the working quality as well as motivation in pursuing better career yet the research done by Sartika (2014) argued that professional recognition does not influence the career choosing as public

accountant and non-public accountant. It is in fact do not in line with Rikawati & Arumsari (2020) and Febriyanti (2019) that mentioned professional recognition have significant influence toward people's interest in choosing profession to achieve better economic welfare.

Good economic welfare improves the quality life as people who work expecting financial recognition where the higher the risk the higher the financial recognition. Setyawan and Iswanaji (2019) stated that economic motivation does not influence the people's interest in taking professional certificate because their income does not automatically improve the moment, they get the certification. Herawati (2016) also mentioned the same finding which is in contradiction with Oktaviani et.al (2020) stating that financial recognition influences the interest. Financial recognition worth considered in choosing profession as the main purpose of working is to gain the financial recognition. By doing certification hence the compensation related to the financial reward is sufficient salary and job allowances (Rita and Patricia, 2017 in Aulia et.al, 2019).

In deciding career, working environment have vital role in shaping working mindset to direct someone choosing the working purpose in their career ladder. It can be seen from someone who have been in the industry for quite long and direct the career align with the previous leaders. Working environment is one of the factors influencing motivation in choosing the career related to the someone's productivity in the related working environment (Sari and Sukanti, 2016). The work environment is characterized by routine work, faster accomplishment, more attractive or challenging work, pleasant working environment, frequent overtime, high levels of competition and pressure among employees to achieve perfect results, but this does not have a positive effect on career selection to become someone who takes professional certification (Pandilon and Cheisviyanny, 2019). In contrast,

Oktaviani, et al. (2020) stated that the working environment has a positive influence on a person's interest in taking certification. Someone who get satisfied with ordinary activities tends to be reluctant to get involved because of the comfortability of current job profession, while someone who likes challenges tends to do work that makes them develop and likes new things to add to their experience during their career so that their interest in raising the career ladder and social status is bigger (Rikawati and Arumsari, 2020). This is in accordance with the theory of expectations, hierarchies, and the theory of planned behavior (TPB).

The basic concept of career selection is expectancy theory where it is explaining that human act based on the expectancy (Vroom, 1964 in Pandilion and Cheisviyanny, 2019). As human have purposes in their life so they will do effort to do everything to reach the life purposes.

2. Methods

2.1 Population and Sample

This research is a comparative causal research which showing the relationship direction among independent variable and dependent variable (Sudaryono, 2017). The data used in this research is primary data which can be obtained directly through the original source (Supriyono, 2018). The primary data is collected through questionnaire circulated via Google Form (<http://bit.ly/2ZBlb05>) to all SPI PTKN in Indonesia. The research population here is SPI PTKN with convenience sampling method applied. Convenience sampling method is a group of individual, element or event which already provided and can be used directly for research (Morisan, 2015). There are 26 IAIN, 12 UIN, 1 STAIN, and 1 STABN.

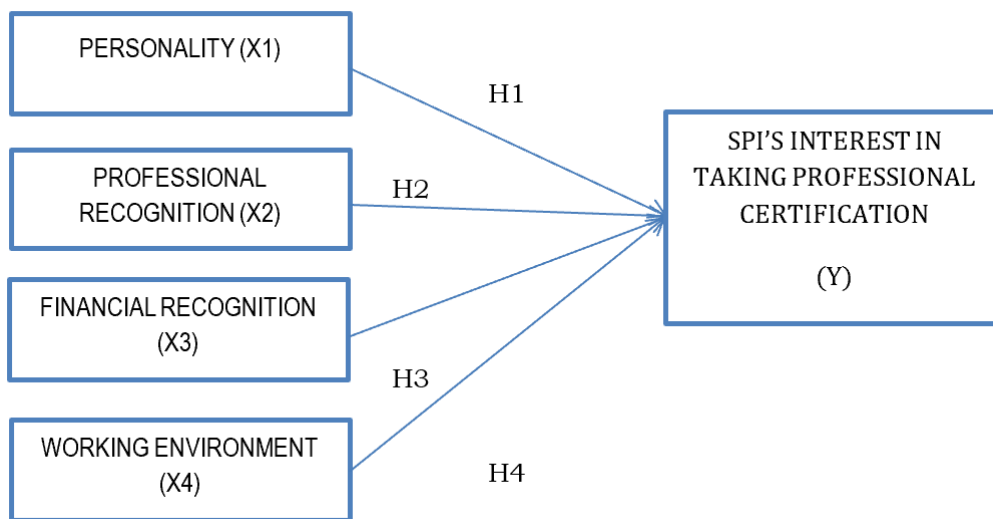


Fig. 1. Research Model

Source: Sartika (2014), Herawati (2015), Sari and Sukanti (2016) Wicaksono and Aisyah (2017), Talamosandi and Wirakusuma (2017), Nisa (2019) Setyawan dan Iswanaji (2019), Pandilon and Cheisviyanny (2019) Oktviani dkk (2020), dan Rikawati and Arumsari (2020).

Data analysis method use multiple regression analysis with SPSS. The tests applied in this research are data quality test, namely validity and reliability tests. Classic assumption tests, namely multicollinearity test, normality test, and heteroscedasticity test. While hypothesis tests applied are determinant coefficient test, F statistic test, and t statistic test (Ghozali, 2018).

These tests aimed to test independent variables, namely personality, professional recognition, financial recognition, and working environment while the dependent variables is SPI interest in taking professional certification. The regression equation is bellow.

$$Y = \alpha + \beta_1PE + \beta_2PP + \beta_3PF + \beta_4LK + \varepsilon$$

Definition:

Y = SPI's interest in taking professional certification

A = constanta

$\beta_1 - \beta_4$ = regression coefficient

PE = personality variable

PP = professional recognition

PF = financial recognition

LK = working environment

ε = error

3. Results and Discussion

3.1 Observation Results

This research is done in public university under the Ministry of Religious Affairs involved 60 SPI's members. Questionnaier distribution can be seen in Table 1. The varied amount of respondent shows that not every institution has complete member consists of chairman, secretary, and members. The respondent demographic show that the education level of respondent participated in this research averagely are master graduate as much as 87%. There were

57% males' respondents and 62% were above 37 years old with the highest working span above 9 years as much as 57%.

Professional certification favoured by SPI's member are PIA with 31 enthusiasts, CIA with 30 enthusiasts, and QIA with 27 enthusiasts. It indicates that SPI's member interested in taking internal auditor professional certification to support their role as SPI's members professionally and with integrity. The respondent able to take more than one certification.

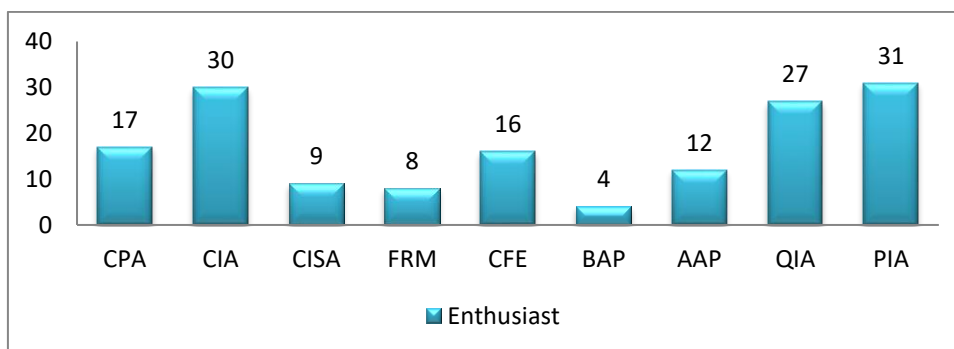


Figure 2. Professional Certifications' Enthusiast
Source: The Processed Primary Data (2021)

Table 1. Questionnaire Distribution List

Institution	Amount	Persentase	Institution	Amount	Persentase
IAIN Batusangkar	1	2%	IAIN Salatiga	1	2%
IAIN Bukittinggi	2	3%	IAIN Samarinda	1	2%
IAIN Bengkulu	1	2%	IAIN Sorong	1	2%
IAIN Curup	1	2%	IAIN Sultan Amai Gorontalo	2	3%
IAIN Jember	1	2%	IAIN Surakarta	1	2%
IAIN Kediri	2	3%	IAIN Syekh Nurjati Cirebon	1	2%
IAIN Kerinci	1	2%	STABN Sriwijaya Tangerang Banten	1	2%
IAIN Kudus	3	5%	STAIN Majene	1	2%
IAIN Langsa	1	2%	UIN Alauddin Makassar	2	3%
IAIN Lhokseumawe	1	2%	UIN Antasari	1	2%
IAIN Manado	1	2%	UIN Arraniry Aceh	1	2%
IAIN Metro	1	2%	UIN Imam Bonjol Padang	1	2%
IAIN Palangkaraya	1	2%	UIN Mataram	2	3%
IAIN Palopo	2	3%	UIN Raden Fatah Palembang	2	3%
IAIN Palu	2	3%	UIN SMH Banten	1	2%
IAIN Pare-pare	1	2%	UIN Sunan Ampel Surabaya	1	2%
IAIN Pekalongan	1	2%	UIN Sunan Gunung Djati	1	2%
IAIN Ponorogo	1	2%	UIN Sunan Kalijaga Yogyakarta	2	3%
IAIN Pontianak	1	2%	UIN Syarif Hidayatullah Jakarta	9	15%
IAIN Purwokerto	1	2%	UIN Walisongo Semarang	2	3%
Jumlah	26		Jumlah	34	

Source: The Processed Primary Data (2021)

Table 2. Respondent Demographic

RESPONDENT DEMOGRAPHY					
Education Level			Gender		
D3	0	0%	Male	34	57%
D4/S1	11	18%	Female	26	43%
S2	40	67%	Total	60	100%
S3	9	15%			
Total	60	100%			
Age			Working Span		
20-25	0	0%	1-3	12	20%
26-31	13	22%	4-6	11	18%

32-37	10	17%	7-9	3	5%
>37	37	62%	>9	34	57%
Total	60	100%	Total	60	100%

Source: The Processed Primary Data (2021)

The hypothesis tests for determinant coefficient shows that adjusted R square value is 0.327. it means that the SPI's interest for taking professional certification can be explained by personality, professional recognition, financial recognition, and working environment as much as 32.7 %, meanwhile 67.3% is explained by other factors beyond this research.

Table 3. Coefficient Determinant Test's Result

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.611 ^a	.373	.327	2.977
a. Predictors: (Constant), LK, PE, PF, PP				
b. Dependent Variabel: IA				

Source: The Processed Primary Data (2021)

The test's result of F statistic's test (simultaneous test) in Table 8 show that the significance value below 0.05. It means that personality, professional recognition, financial recognition, and working environment's variable simultaneously influence the SPI's interest in taking professional certification.

Table 4. F-Sstatistic's Test Result

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	289.590	4	72.397	8.171	.000 ^b
	Residual	487.344	55	8.861		
	Total	776.933	59			
a. Dependent Variabel: IA						
b. Predictors: (Constant), LK, PE, PF, PP						

The result of t statistic's result (partial test) can be found in Table 5. It shows that working environment variable have influence toward SPI's interest in taking professional certification which in other words the hypothesis is accepted, while personality, professional recognition and financial recognition do not have significant effect to the SPI's interest in taking professional certification because of the significance value above 0.05. In conclusion, working environment is the only variable influence the SPI's interest in taking professional certification.

Table 5. t Statistic Test's Result (partial)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.008	3.424		1.755	.085
	Personality	.057	.201	.040	.286	.776
	Professional recognition	.269	.240	.194	1.123	.266
	Financial recognition	-.330	.174	-.243	-1.900	.063
	Working environment	.732	.172	.563	4.246	.000
a. Dependent Variabel: SPI's interest in taking professional certification						

Source: The Processed Primary Data (2021)

Ha1 The Influence of Personality towards SPI's interest in taking Professional Certification

The personality test shows the significant value of 0.776, which is above 0.05 so that the hypothesis is rejected. Personality's definition according to the Kamus Besar Bahasa Indonesia (KBBI) is the way someone react and interact about anything with others. SPI is a working unit functions as supervisory non-academically. As supervisor, SPI has crucial position in the organisation's unit to ensure that everything run well according to the standar. SPI's personnel contributions are expected in helping the working units to actualize the sound supervisory role. In fulfilling the role, SPI's personnel act by holding on the ethics code to be independent and have integration in each appointment. SPI's personality is reflected from the behaviour of each member that should face the unprecedented situation which might never happen before hence fast response is needed to solve problem precisely (Safta, 2015 dalam Santos et, al, 2018). People who have good personality, broad knowledge and specific skills will be able to solve problems when they have various assignment hence, they tend to enjoy doing something new to evolve themselves (Cahyadi dan Rikawati, 2019). SPI's personnel consist of chairman, secretary, and members which mostly are lectures with additional duties while there are only few members who have structural positions.

Leaders appoint lecturers the position to be the SPI's members. It is then understandably as they are not fully based in SPI for a long period, therefore they are not interested in taking professional certification since they will leave the positions eventually or because there is a mutation in the related working unit to the other working units. As a result, it will not able to strengthen the working unit as well as the personnel in which most of them are functional lecturers.

In line with the TBP theory stating that someone does not have opportunity or resources, it does not mean that they do not have strong willing to do take the certification (Sartika, 2014). It indicates that there is limitation faced by the SPI's personnel, like time or unit's policy that hinder them to take certification eventhough they have strong willing. It is inline with Oktaviani et.al (2020) that mentioned characters do not influence the career interest toward accounting profession. This is different with Nisa (2019) and Talamosandi and Wirakusuma (2017) stating that personality have been significantly and positively influence the career selection.

Ha2 The Influence of Professional Recognition towards SPI's interest in taking Professional Certification

The results of the professional recognition test showed a significance value of 0.226 above 0.05, therefore the hypothesis was rejected. SPI is always required to work professionally under each supervision that has been carried out in its working unit. Professional recognition for SPI is important as a form of recognition of the competence and expertise possessed by each SPI personnel in carrying out their activities as a supervisory organ in their working units which has always been the spotlight of many parties. With the professional recognition, it will be more respected in carrying out the work (Sulistiyani and Fachriyah, 2019). However, in this study it turns out that professional recognition has no effect on the interest in taking professional certification. The desire to hold the title QIA, CIA, PIA and else is expected when individual becomes a part of SPI to support the recognition of the working unit for its competence and expertise, but along with the expired period of the position, this title becomes less supportive for their career path whose background is a lecturer with diverse scientific fields. This is because most of the SPI personnel are lecturers with additional assignments who already owned certain professional certifications in accordance with their fields of expertise, so that professional recognition is not only obtained by working as SPI. The results of this study inline with Sartika (2014) and Sulistiyani and Fachriyah (2019) stating that professions other than SPI can also provide professional recognition to their work. In contrast with Rikawati and Arumsari (2020) as well as Febriyanti (2019), they argue that professional recognition affects interest in taking certification because it will increase career paths in working unit. Recognition of working performance can improve the quality of the work produced and can increase motivation in achieving a better career (Sartika, 2014).

Ha3 The Influence of Financial Recognition towards SPI's interest in taking Professional Certification

The results of the professional recognition test show a significance value of 0.063, which is above 0.05 so that the hypothesis is rejected. welfare and social has been important consideration in working field, therefore the financial recognition received sould be equal with the rights and obligations in relation to the work fulfilled. The higher the financial recognition, the greater a person's interest in taking professional

certification. However, for SPI personnel, financial recognition does not affect their willingness to pursue certification because there is no difference, in term of financial recognition received, when they take the professional certification in a form of salary and allowances. Setyawan and Iswanaji (2019) also stated that economic motivation has no effect on interest in taking a profession, this is because having professional certification does not automatically boost one's income, specifically for SPI personnel. The salary and allowances system have been established by the ministries which are derived through the policies of their respective working units, hence when SPI personnel are interested in taking professional certification and succeed it then their expertise and abilities are used to serve the country as state servants who work within the government. This finding similar with the research done by Herawati (2016) that financial recognition does not affect one's interest in taking professional certification and contradict the research done by Oktaviani et al (2020).

Ha4 The Influence of Working Environment towards SPI's Interest in Taking Professional Certification

The results of testing the working environment shows a significance value of 0.000 below 0.05, so that the hypothesis is accepted. The working environment shapes a person's

4. Conclusion

This study examines the influence of personality, professional recognition, financial recognition, and working environment toward the interest of SPI PTKN in taking professional certification. This study uses multiple linear regression analysis with the IBM SPSS (Statistical Package for Social Sciences). The sample data used were 60 respondents who belong to SPI PTKN personnel throughout Indonesia. It is concluded that the working environment has a significant influence while personality, professional recognition, financial rewards do not affect the interest of SPI PTKN in taking professional certification. This research is expected to provide input for SPI PTKN to map their human resources through development programs for all SPI personnel therefore they can update their knowledge and be ready to face the dynamics of work by doing activities that can support career paths and support

behaviour at work, the atmosphere that occurs around can affect people in fulfilling the assigned tasks (Senjari, et al., 2016). SPI as part of the working unit has duties and functions to carry obligations in supporting organizational performance, which is to carry assignments that have been given by the direct leader. The direct leader has a role in creating a conducive working environment for his subordinates. A conducive working environment will create a comfortable working atmosphere so that it will increase the productivity of SPI personnel. The assignments given by the direct leader to SPI personnel, one of which is in the form of developing the human resources of SPI personnel by involving SPI personnel to take professional certification. It aims to support the performance of SPI as a supervisory element by improving the quality and developing the capabilities and expertise of SPI personnel. Direct superiors have a role in transforming the working environment where the good leader will appoint their subordinates to keep themselves updated with the development and knowledge, therefore it will improve their roles in their organisation's units. The results of this study support the research conducted by Oktaviani, et al. (2020) which stated that the working environment has a positive influence on someone's interest in taking certification, but this does not support Pandilon and Cheisviyanny (2019) and Rikawati and Arumsari (2020).

organizational goals and objectives. Future research is expected to develop or cover the study limitations, namely adding the respondents' quantity for future research; expanding the research scope for instance APIP Inspektorat Jenderal, BPKP, or BPK RI; and adding other variables that can increase interest in SPI PTKN such as motivation, intrinsic value of work, professional training, or other variables.

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