

Research Article

## The Influence of Career Motivation, Family Support, Cost, and Length of Education on Students' Interest in Pursuing A Master's Degree in Accounting

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**Abstract:** Based on data from the Faculty of Economics and Business, Udayana University, interest in pursuing a master's degree in accounting remains very low, while the demand for individuals with a strong educational background, good work ethic, and professionalism continues to increase. A master's degree is a level of education that can be pursued after completing undergraduate studies (S1). This study aims to empirically examine the influence of career motivation, family support, cost, and duration of education on students' interest in continuing their studies to the master's level in accounting. This research differs from previous studies in terms of location and the theoretical framework used. The population in this study consists of undergraduate accounting students from the 2021 cohort at universities in Bali that offer a master's program in accounting. The sample was determined using probability sampling, specifically simple random sampling, resulting in 305 respondents. The data analysis technique used is multiple linear regression analysis. The results show that career motivation, family support, and duration of education have a positive and significant influence on students' interest in pursuing a master's degree in accounting, while education costs have a negative and significant influence.

**Keywords:** Career motivation, family support, interest in pursuing a master's degree in accounting

### 1. INTRODUCTION

The era of the Industrial Revolution 4.0 demands that society effectively utilize technology in their activities to remain competitive in the workforce. Quality education is essential in producing future generations with better self-quality, enabling them to operate existing technologies. One educational path available after completing basic and secondary education is higher education. Unlike basic and secondary education, higher education offers more specific fields of study, allowing students to choose majors aligned with their desired careers. Accounting is among the majors with consistently high enrollment each year. This is evidenced by the increasing number of undergraduate accounting students at the Faculty of Economics and Business, Udayana University. The following data presents the number of active undergraduate accounting students from 2022 to 2024:

**Table 1. Number of Undergraduate Accounting Students at Udayana University**

Year	Number of Students
2022	280
2023	306
2024	353

Source: Processed Data, 2024

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The demand for professional and expert individuals in the field of accounting continues to rise. The need for accountants remains steady in the job market, even though some accounting tasks have been replaced by Artificial Intelligence (AI). This persistence is due to several reasons, such as the auditor's role in fulfilling professional responsibilities during audits, making subjective assessments involving conceptual aspects, and providing ethical judgments requiring consideration of policies, regulations, and ethical values in financial statement examinations. Professional accountants are crucial for companies to produce credible financial reports (Aziz et al., 2017). According to Enget et al. (2020), accounting is an attractive major for several reasons, including stable career opportunities and diverse job fields such as public accountants, consultants, accounting managers, internal auditors, financial analysts, and educators/lecturers. The profession of public accounting is consistently in demand, even during pandemics or economic instability, making it an ideal career choice for those seeking stability and high income (Norizan et al., 2023). This is supported by the recognition of accountants as individuals with high integrity and trustworthiness in handling employers' financial matters (Sampaio et al., 2024).

An undergraduate degree alone is often insufficient to compete with other job applicants; hence, pursuing a master's degree becomes essential for students to be more competitive in the job market. The Master of Accounting program is available to individuals who have completed an undergraduate degree (S1) and typically spans two years, culminating in the Master of Accounting (M.Ak) degree. Graduates are expected to meet the demand for skilled and professional personnel capable of conducting applied research and addressing managerial issues from an accounting perspective. According to Kesumawati & Widanaputra (2023), promising career opportunities aligned with educational backgrounds motivate students to pursue a master's degree. Additionally, a master's program delves deeper into specialized fields, providing a more comprehensive understanding of accounting practices (Wulan et al., 2024a). Data from the Faculty of Economics and Business at Udayana University (2024) shows fluctuations in student interest in pursuing a Master's degree in Accounting:

**Table 2. Number of Applicants for the Master of Accounting Program at Udayana University**

Year	Number of Applicants
2022	115
2023	124
2024	106

**Source: Processed Data, 2024**

The data indicates that 2024 had the lowest number of applicants, with only 106 individuals. In 2022, there were 115 applicants, which increased to 124 in 2023, but declined again in 2024. This trend suggests that interest among accounting students in pursuing a master's degree remains low.

Interest plays a significant role in human behavior, especially in the learning process to achieve success. High interest motivates individuals to persevere through challenges. Interest is associated with a strong inclination to engage in activities without external prompting, leading to sustained motivation. According to Adyatama & Latrini (2023), students' interest is influenced by various considerations and beliefs that affect their attraction to a profession.

Several factors influence students' interest in pursuing a Master's degree in Accounting. The Theory of Planned Behavior posits that the primary factor influencing human behavior is intention (Ajzen, 1991). This theory categorizes influencing components into three: attitude toward behavior (individual's perception of a behavior), subjective norms (external factors like environment and social influences), and perceived behavioral control (individual's perceived control over actions). Victor Vroom's Expectancy Theory (1964) suggests that individuals act in certain ways because they are motivated by expected outcomes, with motivation levels depending on the anticipated results. [ResearchGate](#)

Career motivation can be classified as intrinsic motivation arising from within an individual, influencing behavior and decisions to seek and accept jobs aligned with future career plans. Career motivation is a primary factor affecting one's interest in pursuing a Master's degree in Accounting (Durso et al., 2016). Wilkins et al. (2018) state that the knowledge and skills acquired during a master's program enable individuals to perform better in their jobs, enhancing self-esteem and job satisfaction. Family support is another crucial factor in pursuing a master's degree. Family plays a significant role in decision-making (Santos & Almeida, 2018). Hsiao & Nova (2016) note that individuals often involve family support when choosing careers, which can influence their interest in further education. A positive family environment positively impacts an individual's interest in making life choices. Educational costs refer to financial expenditures incurred throughout one's education. High educational costs often pose challenges for individuals seeking higher education, as advanced degrees typically require more significant financial investment. When individuals make financial sacrifices, they anticipate future benefits (Geymina & Mimba, 2024). Duration of education refers to the time taken to complete a master's program and attain the desired degree. A master's program typically spans two years, which is shorter compared to undergraduate and doctoral programs. [OJS UNUD+1Academia+1](#)

Expectancy theory suggests that an individual's motivation to act is influenced by the expected outcomes. According to Schoenfeld et al. (2017), expectations significantly motivate individuals to achieve goals. Career choice involves individuals investing time and effort to gain specific knowledge and skills (Rosyadi & Sari, 2019). Anh et al. (2024) found that promising career opportunities influence students' interest in pursuing master's degrees abroad. Higher career aspirations correlate with increased interest in pursuing a Master's degree in Accounting. Studies by Surya & Budiasih (2019) and Sari et al. (2022) found a positive relationship between career motivation and students' interest in pursuing a Master's degree in Accounting.

### **H1: Career motivation positively influences students' interest in pursuing a Master's degree in Accounting.**

Family support serves as a primary driver of students' interest in pursuing a master's degree. According to the Theory of Planned Behavior, individual behavior is influenced by three factors, one of which is subjective norms. Subjective norms refer to an individual's perception of social pressure and influence from others, leading them to consider family members' opinions in decision-making (Wulan et al., 2024b). Family is considered the first environment influencing children's behavior (Li & Qiu, 2018). Family support positively affects undergraduate accounting students' interest in pursuing a Master's degree in Accounting.

**H2: Family support has a positive influence on students' interest in pursuing a Master's degree in Accounting.**

Educational expenses refer to all costs incurred by an individual while attending higher education. According to the Theory of Planned Behavior, a person's behavior is influenced by three factors, one of which is perceived behavioral control. Students' perceptions of high educational costs can lead to a decreased interest in pursuing a master's degree. Individuals tend to conduct a cost-benefit analysis, in which they aim to obtain greater benefits compared to the costs incurred (Surya & Budiasih, 2019). A study conducted by Suriastra & Putra (2022) revealed that educational costs have a negative effect on students' interest in pursuing a Master's degree in Accounting. Similarly, research by Berlinasari & Erawati (2017), Sari & Astika (2022), and Kesumawati & Widanaputra (2023) found that educational expenses negatively influence students' interest in enrolling in the Accounting Professional Education Program.

**H3: Educational costs have a negative influence on students' interest in pursuing a Master's degree in Accounting.**

The length of education refers to the duration required by an individual to complete their studies. According to the Theory of Planned Behavior, one of the three factors influencing behavior is perceived behavioral control. If students perceive the duration of a master's program as not problematic, their interest in pursuing a master's degree is likely to increase, and vice versa. The study duration is a matter of perception; the faster one completes their studies, the higher their interest in continuing to a Master's in Accounting. Studies conducted by Fajarsari (2020), Dewi & Yadnyana (2020), Rivandi & Kemala (2021), and Widiyani & Badera (2019) indicate that the length of education has a positive influence on accounting students' interest in joining the Accounting Professional Education Program.

**H4: The length of education has a positive influence on accounting students' interest in pursuing a Master's degree in Accounting****2. METHOD**

This research is classified as associative quantitative research, which aims to determine the causal relationship between two or more variables using a quantitative approach (Sugiyono, 2024: 53). The research was conducted at universities in Bali that offer Master's programs in Accounting, namely Udayana University, Ganesha University of Education, Warmadewa University, and Mahasaraswati University. The focus of this study is on the interest of undergraduate accounting students in pursuing a Master's degree in Accounting, influenced by career motivation, family support, educational costs, and the length of education.

The population in this study consists of accounting students from the 2021 cohort at Udayana University, Ganesha University of Education, Warmadewa University, and Mahasaraswati University. The sampling technique used is simple random sampling to ensure that the research findings can be generalized more broadly. The sample size was determined using the Slovin formula, resulting in a total of 305 respondents. This sample was chosen because final-year students typically have considered their career plans, whether to enter the workforce directly or pursue higher education.

Data collection was carried out using a questionnaire distributed to respondents via Google Forms. The study includes four independent variables and one dependent variable. The independent variables are:

- Career motivation, measured by indicators such as the opportunity for job promotion, obtaining a suitable job, enhancing professionalism, the ability to handle work responsibilities and achieve in the workplace, receiving professional treatment from supervisors and colleagues, feelings of pride and professionalism toward the accounting profession and job responsibilities, and expanding access and networks in the work environment.
- Family support, measured by indicators such as trust from family, attention from family members, emotional support, and financial assistance from family.
- Educational costs, measured by the costs of administrative/registration fees for the master's program, tuition fees, and other expenditures related to attending lectures.
- Length of education, measured by the maximum duration allowed to complete the master's program, the typical duration of study, and the perceived difficulty in completing the Master's program in Accounting.

The data analysis technique used in this study is multiple linear regression analysis, which aims to provide an overview of the influence and direction of the independent variables on the dependent variable. The relationship between the independent and dependent variables can be expressed in the following equation (Utama, 2016: 77):

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e \quad (1)$$

Explanation:

Y = Students' interest in pursuing a Master's degree in Accounting

X<sub>1</sub> = Career motivation

X<sub>2</sub> = Family support

X<sub>3</sub> = Educational costs

X<sub>4</sub> = Length of education

e = Error term

$\alpha$  = Constant

$\beta_1 - \beta_4$  = Regression coefficients

### 3. RESULTS AND DISCUSSION

The research data were obtained through the distribution of questionnaires to undergraduate accounting students from the 2021 cohort at selected universities, using Google Forms. A total of 305 questionnaires were distributed, with a 100% response rate. The details of the questionnaire distribution and returns are presented in Table 3.

**Table 3. Details of Questionnaire Distribution and Return**

Description	Number
Total questionnaires distributed	305
Questionnaires not returned	0
Questionnaires returned	305
Questionnaires deemed invalid	0

Description	Number
Questionnaires used for analysis	305
Response rate: $305/305 \times 100\%$	100%
Usable response rate: $305/305 \times 100\%$	100%

Source: Processed Data, 2025

The respondent characteristics describe the profile of the 305 participants in the research questionnaire. These characteristics were identified based on gender and university of origin. Of the respondents, 221 were female (72,5%) and 84 were male (27,5%). By university, 67 students (21,96%) were from Udayana University, 66 students (21,63%) from Ganesha University of Education, 85 students (27,86%) from Warmadewa University, and 87 students (28,52%) from Mahasaraswati University. Detailed respondent characteristics are shown in Table 4.

Table 4. Respondent Characteristics

Respondent Characteristics	Classification	Number (People)	Percentage (%)
Gender	Male	84	27,5
	Female	221	72,5
University	Udayana University	67	21,96
	Ganesha University of Education	66	21,63
	Warmadewa University	85	27,86
	Mahasaraswati University	87	28,52

Source: Processed Data, 2025

Descriptive statistical analysis was conducted to describe the minimum, maximum, mean, and standard deviation values. The results of the descriptive statistics are shown in Table 5.

Table 5. Descriptive Statistics

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Student Interest	305	14,00	20,00	17,06	2,02
Career Motivation	305	24,00	32,00	28,12	2,62
Family Support	305	30,00	40,00	34,99	3,14
Educational Cost	305	12,00	16,00	13,97	1,43
Length of Education	305	12,00	16,00	13,91	1,37

Source: Processed Data, 2025

The descriptive statistics indicate that:

- Career Motivation had a minimum value of 24,00 and a maximum of 32,00, with a mean of 28,12. This suggests a tendency toward high responses, indicating generally strong career motivation. The standard deviation of 2,62 is relatively low, suggesting a fairly even distribution of responses.
- Family Support had values ranging from 30,00 to 40,00, with a mean of 34,99. This also indicates a high tendency among respondents and a low standard deviation (3,14), suggesting consistency in responses.
- Educational Cost showed a lower mean value of 13,97, closer to its minimum (12,00), indicating that students perceived educational costs as relatively low. The standard deviation of 1,43 shows that responses did not vary widely.

- Length of Education had a mean of 13,91, suggesting a lower tendency near the minimum, and a standard deviation of 1,37, indicating low variability.
- Student Interest had a mean of 17,06, closer to its minimum, suggesting moderate to high interest levels. The standard deviation of 2,02 also reflects consistent responses.

**Table 6. Normality Test Results**

• One-Sample Kolmogorov-Smirnov Test	
	Unstandardized Residual
N	305
Test Statistic	.047
Asymp. Sig. (2-tailed)	.200 <sup>c,d</sup>
a. Test distribution is Normal.	
b. Calculated from data.	
c. Lilliefors Significance Correction.	
d. This is a lower bound of the true significance.	

Sumber: Processed Data, 2025

The normality test indicated that the regression model is normally distributed, as the Asymp. Sig. (2-tailed) value is greater than 0,05. Tolerance values for each independent variable were greater than 0,10, and VIF values were below 10, suggesting no multicollinearity. The Glejser test for heteroscedasticity yielded results above 0.05, indicating the model is free from heteroscedasticity. Since all classical assumption tests were satisfied, hypothesis testing could be conducted.

**Table 7. Multiple Linear Regression Results**

Variable	Unstandardized B	Std. Error	Beta	t-value	Sig.
(Constant)	2,039	1,698	—	1,201	0,231
Career Motivation	0,290	0,040	0,375	7,207	0,000
Family Support	0,149	0,033	0,231	4,578	0,000
Educational Cost	-0,134	0,066	-0,095	-2,027	0,044
Length of Education	0,252	0,071	0,171	3,530	0,000

#### Additional Output:

- R Square: 0,359
- Adjusted R Square: 0,350
- F Statistic: 41,959
- Significance (F test): 0,000

#### Source: Processed Data, 2025

Based on the regression results, the following regression equation was obtained:

$$Y = 2,039 + 0,290X_1 + 0,149X_2 - 0,134X_3 + 0,252X_4 + e \dots\dots\dots (2)$$

Where:

Y = Interest in Pursuing a Master's Degree in Accounting

X<sub>1</sub> = Career Motivation

X<sub>2</sub> = Family Support

X<sub>3</sub> = Educational Cost

X<sub>4</sub> = Length of Education

The F-test results indicate an F-value of 41,959 with a significance level of 0,000 (< 0.05), meaning the variables of career motivation, family support, educational cost, and length of

education are collectively significant predictors of students' interest in pursuing a master's degree in accounting.

The t-test results show that: Career Motivation has a t-value of 7,207 with  $p = 0,000$ , indicating a positive and significant effect on student interest. A one-unit increase in career motivation would increase student interest by 0,290 units, assuming other variables remain constant. This supports expectancy theory, which posits that motivation to act is influenced by the expected outcomes. Students believe higher education leads to better careers and social recognition, thereby increasing their interest in further study. This finding aligns with studies by Ulfah et al. (2019) and Surya & Budiasih (2019). These results support the findings of Surya & Budiasih (2019), Adelia et al. (2020), and Mardiana (2022), who concluded that career motivation has a positive influence on students' interest in pursuing further education.

The family support variable has a t-count value of 4,578 with a significance of 0,000. Since the significance value is less than 0,05,  $H_0$  is rejected and  $H_1$  is accepted. This indicates that family support has a positive and significant effect on students' interest in pursuing a Master's degree in accounting. The regression coefficient of 0,149 means that for every one-unit increase in family support, assuming other variables remain constant, students' interest increases by 0,149. This finding aligns with social theory, which states that social support from the surrounding environment, including family, can influence individual decision-making. In this context, students who receive moral and material support from their families are more likely to feel confident and motivated to continue their education. This study supports the findings of Wulandari and Ramantha (2021) and Lestari (2020), which also showed that family support positively contributes to students' interest in further education.

The education cost variable has a t-count value of -2,027 with a significance of 0,044. Since the significance is less than 0,05,  $H_0$  is rejected and  $H_1$  is accepted. This means that education cost has a negative and significant effect on students' interest in pursuing a Master's degree in accounting. The regression coefficient of -0,134 implies that a one-unit increase in perceived education cost, assuming other variables remain constant, will decrease student interest by 0,134. This result indicates that cost is a major consideration in the decision to pursue further education. The higher the perceived cost, the lower the likelihood that students will be interested in continuing their studies. This finding is consistent with consumer behavior theory, which states that economic decisions are heavily influenced by perceptions of benefits and costs. It is also in line with the studies conducted by Yuliana (2021) and Ramadhan (2022), which identified education costs as a barrier to further study decisions.

The study duration variable has a t-count value of 3,530 with a significance of 0,000. Since the significance is less than 0,05,  $H_0$  is rejected and  $H_1$  is accepted. This indicates that study duration has a positive and significant effect on students' interest in pursuing a Master's degree in accounting. The regression coefficient of 0,252 suggests that for each one-unit increase in positive perception of the length of study, student interest increases by 0,252, assuming other variables remain constant. This suggests that students are more likely to be interested in pursuing further education if they perceive the duration of the program as reasonable and not too long. Time efficiency is therefore an important consideration. This finding is consistent with the research of Putri and Yasa (2020) and Astika (2023), who also found that the duration of study affects interest in further education. Overall, the regression model shows an R square value of 0,359, meaning that 35,9% of the variation in students'



interest in pursuing a Master's degree in accounting is explained by the variables of career motivation, family support, education cost, and study duration. The remaining 64,1% is explained by other variables not included in this model. The F-significance value of 0,000 indicates that the regression model is simultaneously significant and thus appropriate for prediction.

Based on the results of the multiple linear regression analysis, the t-value for the family support variable is 4,578 with a significance level of 0,000. Since the significance value of 0,000 is less than 0,05, it indicates that  $H_0$  is rejected and  $H_1$  is accepted. This means that family support has a positive and significant effect on students' interest in pursuing a Master's degree in accounting. The regression coefficient for family support is 0,149, meaning that if family support increases by one unit, assuming other variables remain constant, students' interest will increase by 0,149.

This finding is in line with the Theory of Planned Behavior, which states that there are three factors influencing individual behavior: attitude toward behavior, subjective norms, and perceived behavioral control. The relevant factor explaining this variable is subjective norms. An individual's perception of pressure and influence from others can affect their decision-making in determining behavior. Family support, both financial and emotional, can enhance one's interest in pursuing graduate-level accounting education.

This finding is consistent with research conducted by Damayanti & Ratnadi (2022), who found that family support positively influences students' interest in continuing to a Master's in accounting. Similarly, Giantari & Ramantha (2019) and Wardan & Wirasedana (2024) stated that the family environment has a positive influence on accounting students' entrepreneurial interest.

Based on the results of the multiple linear regression analysis, the t-value for the education cost variable is -2,027 with a significance level of 0,044. Since the significance value of 0,044 is less than 0,05, this indicates that  $H_0$  is rejected and  $H_1$  is accepted. This means that education cost has a negative and significant effect on students' interest in pursuing a Master's degree in accounting. The regression coefficient for education cost is -0,134, meaning that if the education cost increases by one unit, assuming other variables remain constant, students' interest will decrease by 0,134.

This result aligns with the Theory of Planned Behavior, particularly the factor of perceived behavioral control. Individuals tend to expect greater outcomes when they make sacrifices. High education costs tend to reduce an individual's interest in pursuing higher education. This finding is supported by research conducted by Berlinasari & Erawati (2017), Sari & Astika (2022), and Kesumawati & Widanaputra (2023), which showed that education costs have a negative influence on students' interest in continuing to a Professional Accounting Education (PPAk) program. Findings by Adelia et al. (2020) also revealed that education costs negatively impact students' interest in pursuing a Master's degree in accounting.

Based on the results of the multiple linear regression analysis, the t-value for the study duration variable is 3,530 with a significance level of 0,000. Since the significance value of 0,000 is less than 0,05, it indicates that  $H_0$  is rejected and  $H_1$  is accepted. This means that study duration has a positive and significant effect on students' interest in pursuing a Master's degree in accounting. The regression coefficient for study duration is 0,252, meaning that if the study duration increases by one unit, assuming other variables remain constant, students' interest

will increase by 0,252. This result also aligns with the Theory of Planned Behavior, particularly the factor of perceived behavioral control. The relatively short duration of a Master's in Accounting program, typically around two years, is generally not perceived as an obstacle for individuals to continue their studies. This is supported by research from Fajarsari (2020), Dewi & Yadnyana (2020), Rivandi & Kemala (2021), and Widiyani & Badera (2019), who found that study duration has a positive effect on accounting students' interest in enrolling in the PPAk program.

#### 4. CONCLUSION AND SUGGESTIONS

Based on the analysis conducted, the following conclusions can be drawn: career motivation, family support, and study duration have a positive and significant effect on students' interest in pursuing a Master's degree in accounting, while education costs have a negative and significant effect on students' interest in continuing their studies at the Master's level in accounting.

It is recommended that future research on similar topics include additional variables, such as scholarships. Scholarships play a crucial role in an individual's decision to pursue a Master's degree in accounting. The presence of scholarships can help alleviate an individual's financial burden while pursuing education, as part or all of the educational expenses may be covered by the scholarship. Therefore, future research is encouraged to include the educational scholarship variable in order to examine its influence on students' interest in pursuing a Master's degree in Accounting.

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