THE INFLUENCE OF LOCUS OF CONTROL ON THE INTEREST OF PRESIDENT UNIVERSITY ACCOUNTING STUDENTS TAKING THE CERTIFIED PUBLIC ACCOUNTANT (CPA) EXAM

UNDEGRADUATE THESIS

Submitted as one of the requirements to obtain

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CIKARANG

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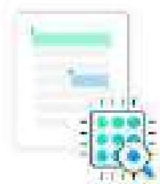

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ABSTRACT

This study examined the factors that influence the interest of accounting students at President University in taking the Certified Public Accountant (CPA) exam. This quantitative investigation focused on an independent variable such as External Locus of Control. A purposive sampling technique was used to gather data and the researcher collected 100 respondents from students across batch 2022 and 2023. The collected data were processed using the SmartPLS software. The findings confirm that External Locus of Control is significant predictors of interest in the CPA certification. It is anticipated that these results will assist accounting department of President University and Professional Institute like IAPI, IAI and others in formulating effective strategies to grow the number of accounting professionals in Indonesia. A noted limitation is the study's lack of variables describing students' direct intentions to face the exam. consequently, future research could be strengthened by including mediating factors like self-efficacy.

Keywords: *CPA Exam Interest, External Locus of Control, Professional Certification.*

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