

THE ROLE OF CRITICAL INFORMATION ON SELF-INDUCED COMPETITIVENESS

DINI ROSDINI (dini.rosdini@unpad.ac.id)  
HAMZAH RITCHI (hamzah.ritchi@unpad.ac.id)

Department of Accounting, Faculty of Economics and Business, Universitas Padjadjaran, Indonesia

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ABSTRACT

*Competence and expertise improvement of accounting students in the global era are inevitable. Competition, particularly among accountants accross countries has now become a phenomenon to face from domestic professionals' view point. Yet, this recent regional dynamic appears to bring little awareness on accounting students. The current research aims to test the influence of vital Asean Economy Community competition information on the motivation of accounting students in the learning process through experiments oriented toward internal validity reinforcement. The sample obtained were 85 participants accounting students on their second year who had passed the course on Introduction to Accounting. The research aimed to find out how critical information, through motivation, was capable of providing resources and momentum to students as a control perception of their behavior to improve accounting or non-accounting competence. It was expected that the research could provide empirical evidence on accouting students' motivation related to competition information in the framework of TPB. The results indicate that critical competition information could increase motivation and skills of accounting students. Specifically, the research is expected to contribute in competence-based curriculum development through motivational aspect of competition information and can give suggestions to lecturers of accounting study program on factors affecting the motivation of accounting students in preparing for challenging working world.*

**Keywords:** accounting, information, competition, motivation, competence

Peningkatan kompetensi dan keahlian mahasiswa akuntansi di era globalisasi saat ini merupakan suatu keniscayaan yang tidak dapat dielakkan dan harus dilakukan. Saat ini kompetisi khususnya dengan para akuntan dari negara lain sudah menjadi fenomena yang dihadapi. Namun, fakta mengenai kompetisi ini bisa saja belum disadari sepenuhnya oleh para mahasiswa akuntansi. Penelitian ini bertujuan untuk menguji pengaruh informasi kompetisi vital Masyarakat Ekonomi Asean (MEA) terhadap motivasi mahasiswa akuntansi dalam proses belajar melalui metode eksperimen yang berorientasi pada penguatan validitas internal. Sampel dalam penelitian ini adalah 85 partisipan mahasiswa akuntansi tahun kedua dan telah lulus mata kuliah Pengantar Akuntansi. Penelitian ini juga mencoba melihat bagaimana informasi kritikal, melalui motivasi, mampu menyediakan sumberdaya dan daya gerak bagi mahasiswa sebagai wujud persepsi kendali berperilaku mereka, untuk meningkatkan kompetensi akuntansi dan non akuntansi mereka. Penelitian ini berkontribusi dalam memberikan bukti empiris mengenai motivasi mahasiswa akuntansi dikaitkan dengan informasi kompetisi yang mereka terima dalam kerangka *Theory of Planned Behavior* (TPB). Hasil penelitian ini menunjukkan bahwa informasi kompetisi kritikal dapat meningkatkan motivasi dan keahlian akuntansi para mahasiswa. Penelitian ini secara khusus diharapkan memberikan kontribusi dalam penyusunan kurikulum berbasis kompetensi dengan mempertimbangkan aspek motivasi terkait informasi kompetisi ini dan memberikan masukan kepada seluruh pendidik di perguruan tinggi khususnya program studi akuntansi mengenai faktor yang dapat memengaruhi motivasi mahasiswa akuntansi dalam proses belajar dan mempersiapkan diri di dunia kerja yang penuh tantangan.

**Kata Kunci:** akuntansi, informasi, kompetisi, motivasi, kompetensi

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INTRODUCTION

Competition is an innate and inevitable aspect of the venture to success. It will increase growth and innovation in each field of the activity process. In education field,

there exists competition that must be considered to increase students' motivation to better learn for achieving a more optimized result.

The theory of intrinsic motivation

states that fundamental motivation is based on organism needs for competence and determination. Each event considered to be affecting perceived competence or determination of one's fate will affect fundamental motivation. External events affect competition through information and affect one's destiny through one's control. Information yields positive and negative effects. When information yields positive effects, it will increase motivation; and when information yields negative effects, it will decrease motivation (Reeve & Deci, 1996).

One critical form of information that is deemed critical is the one related to competition, which is the arrival of ASEAN Economic Community (AEC) in 2015 which gave an opportunity for Indonesian people to expand their businesses and skills in ASEAN countries. The opportunity poses relatively heavy challenges due to resource competition of ASEAN countries.

Indonesian accountants face the work competition challenges as accountants across ASEAN countries have unequivocally the same opportunities to work in Indonesia. The challenges and opportunities resulting from AEC should be comprehended and considered by students, in particular accounting students as aspiring accountants. It should also change their perception of AEC challenges and increase their motivation, perservance, and accuracy in learning accounting.

Research on motives in career choice determination have been conducted in various dimension of accounting field (Demagalhaes, Wilde, and Fitzgerald, 2011; Gîrbină, Albu & Albu, 2013). Theory of Reasoned Action (TRA) (Ajzen & Fishbein, 1980; Fishbein & Ajzen, 1975) and its extension, namely the Theory of Planned Behavior (TPB) (Ajzen & Fishbein, 1980) provides basis or common references that are used to predict the antecedents in career choices. Despite other studies that are conducted surround career choices, few studies have attempted to explore the role of motivation in encouraging accounting students to improve their accounting and non-accounting competencies.

In addition, there appears a potential

contribution that can be attributed to the body of psychological and accounting education through TPB as a basic model in predicting students' behavior after the exposure to critical competition information e.g., AEC. Furthermore, research that tries to empirically investigate factors of attitude, norms, and control on behavior achievement that improve learning and competences is limited.

This research aims to test the influences of critical information on students' motivation in learning, such that it builds the skills and individual competencies via experimental approach. In particular, this piece of research strives to investigate whether AEC-related competition information is perceived to be imperative and bring positive impact to accounting students' motivation through a series of experiments that reinforce internal validity. This research also aims to find out how critical information, through motivation, can provide resources and momentum for students as a perception of their behavior control to improve their accounting and non-accounting competencies. This research contributes to provide empirical evidence on accounting students' motives linked to their competencies built on TPB framework. Its results are expected to give recommendation to all tertiary educators, particularly accounting study programs, on factors affecting accounting students' motivation in their learning to be equally reliable and competitive professional with overseas accounting. Specifically, this research is expected to contribute to competence-based curriculum design by considering motivation in the competition information.

The remainder of the paper is organized as follows. The next section provides literature review and hypoythesis development, and the third section describes the research method. The fourth section presents the results of hypothesis testing, and the final section summarizes the findings and discusses the study's limitation and implications for research and practice.

## LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

### Theories on Motivation

Motivational construct should be described as an operational variable as it has numerous involvements in this research. Being motivated means being driven to do something. Someone's behavior in increasing his capabilities—here graduates or students of accounting trying their best to improve accounting and personal skills—is a decision driven by individual motivation. The underlying motivation in a decision can be based on several beliefs as an antecedent factor. The factor linked to the beliefs is perceived to be able to explain variations on the big intensity and direction of changes in individual competence.

Generally, motivation is divided into intrinsic motivation and extrinsic motivation. Intrinsic motivation refers to something or an activity which brings personal satisfaction (Ryan and Deci, 2000). Ryan and Deci (2000) further explained that intrinsic motivation is a positive experience a person has when he acts out of his own interest or challenge. It is not influenced by external factors such as pressures, rewards, or enforcement. Meanwhile Jackling and Keneley (2009) defined intrinsic motivation as a personal contentment achieved from chasing and searching for some activity. Intrinsic motivation includes two components, namely, personal interest and personal choice.

Motivation includes the dynamic behavior stage, providing or not, along with other psychological or strictly objective material factors, the achievement of success, an increased productivity and tries to explain why people do what they do, why they prefer an activity and not another and what makes people move from one activity to another. Motivation transforms the human being into an active subject and triggers actions and behaviors. (Wentzel, Muenks, & McNeish; 2017; Ticoi & Albu, 2018; Aziz 2016; Harackiewicz & Hulleman, 2010)

Barroso & Tanoira (2017) found empirical evidence that the most important factor to be considered for enhancing creativity, innovation and entrepreneurship is intrinsic motivation. They said that the more creative people are, the better performance and higher productivity could be

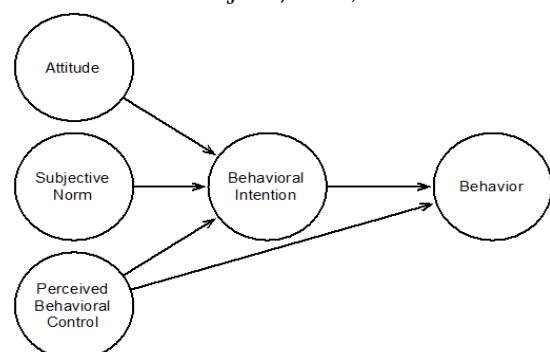
expected. Bauer et al., (2016) conducted a meta-analysis investigating the impact of motivation type on four training outcomes. They found that motivation to learn can be used to assess and enhance declarative knowledge and initial skill acquisition. Vasilie (2012) relates the feeling of success to a degree of efficiency in cognitive functions.

To comprehend how intensity and direction of an attitude and motivational behavior vary, two related theories serve as the framework in building predictions in the research, namely Theory of Reasoned Action (TRA) and Theory of Planned Behavior (TPB). TRA is a theory used as a model to predict the intensity of behavior and human behavior (Ajzen & Fishbein, 1980; Fishbein & Ajzen, 1975) as described in Figure 1. It describes human behavior as intentional and rational.

Therefore, TPB facilitates TRA in perceived behavioral control reflecting behavioral expectation as stated by Ozwe & Yilmaz (2011) that TPB extends the TRA with the additional determinant; Planned Behavioral Control. The behavioral control is a realistic measurement reflecting required resource possession and a chance to do intended behavior.

In essence, TPB draws a border line of one's intention (behavioral intention) and what one expects to do, i.e. the behavioral expectation. Limited volitional control leads to greater belief and desire on the achievement of desired actions which enhance the intention in performing an action. Belief control could be a relevant model (TPB) when prediction accuracy of TRA decreases in imperfect volitional con-

**Figure 1.**  
Theory of Reasoned Action (Fishbein & Ajzen, 1975)



trol.

TPB recommends a consideration on perception of realistic behavioral control in an effort to achieve desired target behavioral success. It can also be used simultaneously with an intention to try to predict successful behavioral efforts. In addition to past experiences, another consideration involves certainty over subjective interpretation control, detailed planned actions availability, and general self-knowledge (Ajzen & Fishbein, 1980).

Critical information can create a condition in which an individual has limited control over performing volitional actions because critical information has the potency to contribute pressure and challenge that must be acted upon. Thus, TPB can be used as a model to capture behavioral change in improving students' professional quality in facing tighter professional accounting competition.

In general, efforts confirmation of TRA and TPB have been done through empirical studies, and these theories are recommended as a frame to comprehend the mechanism of behavioral decision in career choice, individual market behavior, ethics, and obligations in tax adherence (Tan & Laswad, 2006).

Hence, TRA and TPB can predict intentions and/or abilities of students' behavioral tendency in improving his competence as a response to actual information which expose challenges or opportunities.

### **Studies Linked to Characteristics of Individual Behavior in Accounting Competence**

There have been many studies linked to student's characteristics and choices in accounting education (Demagalhaes et al., 2011; van Zyl & de Villiers, 2011; Gîrbină, Albu & Albu, 2013). Some studies base the prediction model on TRA and TPB. Studies linked to TRA is Law's (2010). Law (2010) uses TRA as the theoretical framework. The result from findings of the study supports TRA model. Two constructs—*intrinsic factors as behavioral attitude proxy and parental influence as subjective norm proxy* show significant contribution in career choice prediction of CPA post Enron inci-

dent even though it denotes a different condition from literature prior to Enron incident.

Similar research conducted by Law and Yuen (2012). They use TRA model to predict and explain the decision to major or minor in accounting. The results from their research show that the two constructs in the model, *intrinsic interest and parental influence*, make significant contributions to predicting the decision to major or minor in accounting. Their findings extend the application of the TRA model to the accounting profession.

In TPB area, a study used this model to investigate factors affecting students' intentions in choosing accounting or non-accounting department (Tan & Laswad, 2006). A survey at a university in New Zealand states that three determinants—*personal beliefs, reference, and control* in TPB model can be confirmed as yielding independent effects of students' intention in choosing a major. Study of TPB also signals support of linked model to *attitude, subjective norms, and behavioral control* in pursuing a career as CPA (Solikhah, 2014).

The same scope is also found in a study by Porter and Woolley (2014). They examine both TRA and TPB models to predict students' choice of accounting or non-accounting major. Advanced operationalization from referred factors identifies four constructs: *extrinsic impacts, intrinsic impacts, social norms, and behavioral control*. The study shown that accounting students put more importance on career goal and less importance on intrinsic characteristics than non-accounting students. Other studies principally adopt some constructs of TRA and TPB without establishing research concept in both models. Among appointed variables, *vocational expectation factors, cognitive style, perceptions of the accounting profession* (Sugahara et al, 2008), *change in accountants' attitude towards flexibility* (Olimid & Calu, 2010), and *personal attitudes linked to intrinsic and extrinsic interest* (Jackling & Keneley, 2009; McDowall & Jackling, 2010).

### **Critical Information and Motivation in Accounting Profession**

As a complementary to TRA, TPB can be used in an environment that does not fully give space for volitional control. Although TPM is suitable in context of study option within accounting, investigations still focus on intention and career choice of accounting profession. In addition, investigations on information influences that can increase motivation and various initiatives encouraged by opportunities and willingness in improving self-competence have not received much attention. As a generic model, TPB may facilitate the gap through construct identification reflecting attitude, subjective norms, and perceived behavioral control as factors affecting behavioral intentions and final desired goal behavior (Tan & Laswad, 2006).

More specifically, TPB can be an underlying thought in comprehending how critical information on competitive challenges affect a student's motivation, which in turn will encourage him to improve his competence. Critical competition information can be in a form of threatening news for Indonesian accountant profession such as unlimited use of regional accountant service, global accountant standard convergence, or competence in system and technology. Decision on individual's behavior attempting to improve his competence is closely related to his intention in behavior driven by motivation as the manifestation of three beliefs in encountering competitive challenges.

Self-determination Theory (SDT) states that most activities are performed based on extrinsic motivation (Ryan & Deci, 2000). Competition information, thus, can be defined as a trigger of extrinsic motivation in attitude, norms, and perception in one's behavior. External events affect competitive perception through information and affect perception of one's perseverance control. At this point, an informational aspect could present positive or negative effectance-relevant information (Reeve & Deci, 1996).

Therefore, a deeper scientific examination in professional accounting can be carried out. The test will depict critical competition informational influences over the possibilities of increasing motivation

and efforts to improve accounting students' competence in competition.

This study fills the gap in previous studies, which is the absence of research that specifically examines the influence of critical information on motivation in particular which portrays the motivation of accounting students to improve their skills. Furthermore, this research is expected to add the literatures about critical information and its impact on motivation to enhance student's accounting skill.

### **Hypothesis Development**

Deducting TRB model, influences of salient competition information exposure as students' challenges to improve their competition can be predicted. Critical competition information (competition, ASEAN service free market, technology qualification) could affect the dynamics of three TPB antecedents. However, if tracked further, TPB implies that the effects of competition information exposure might be irrelevant to two previously identified factors of TRA: attitude and social norms of competition information. Critical competition information is an attached consequence to accounting students that must be faced which in time will become more acknowledgeable after deciding to learn in accounting field (Ryan & Deci, 2000).

With critical competition information, attitude and social norms on competition and external motivation should produce stronger motivation due to the more specified field of expertise and professional market. Bigger factors variation will lie upon the degree of an individual's control to transform motivation into competence improvement.

Critical information discussed in this research is description on ASEAN Economic Community (AEC). Although it has been implemented since 2015, students' responses to information on open competition are important to be explored. An important message of AEC is that accounting service in ASEAN is borderless. Are human resources in Indonesia prepared to face the invasion of ASEAN workers in their own country? Or can human resources from Indonesia compete in other ASEAN coun-

tries?

This critical information signals the competition message that will be faced by students in the working environment as a result of AEC. Reeve & Deci (1996) research shows that competitive results influence motivation. Previous studies had been conducted by Zandi, Naysary and Say (2013) with the topic of the behavioral intention of Malaysian students toward accounting discipline. They found that for male students' perception and the amount of information have a significant role in the decision to enroll in accounting program, but for female students the amount of information given didn't affect their decision to enroll in accounting program. For male students its better for parents and high school to enhance the understanding about accounting discipline in order to choose their future profession in accounting major. Student perception about job satisfaction and quality of life will affect their decision for future careers. It showed that the information had influenced students to make a decision in studies related to their future profession.

Santos and Almeida (2018) used theory of planned behavior to determine the pursuit of career in accounting. The result showed that the competent bodies need to influence the intention for future accounting professionals to develop more adequate and consistent courses for market needs. The bodies also can focus to support accounting professional practice to increase the interest and knowledge based on the market for students. The curricula and course approach need to consider student's region where they are located, economic, and social characteristic because this will influence the perception of job opportunities for future career.

Previous research on critical information relations with motivation is still rare, and research on the relationship of competition with motivation has not been tested specifically about motivation to improve accounting competence. Educational quality of accountants is still vulnerable, with the quality of English proficiency and soft skills that must be tested. If Indonesian accountants are not prepared to en-

counter AEC 2015, international accountants will flood Indonesia. The number of Indonesian professional accountants is smaller compared to Singapore, Malaysia, and Philippines. Whereas, the market of accountant service in Indonesia is large, considering that Indonesia dominates 40% of ASEAN economy.

Those who believe have no resources or strong motivation to improve accounting and non-accounting competencies (as goal behavior) are possibly lacking strong intentions to improve their skills as a response to meet AEC needs, even though they are certain that influential people around them will approve the behavior (Ajzen, 1988).

Building on the TPB framework and to fill the gap from earlier research that has not examined the motivation to improve accounting competence, this research formulates two hypotheses:

- H1: Students' motivation to improve accounting and non-accounting competence increases after information on critical competition of AEC is revealed.
- H2: Students' competence in accounting improves after information on critical competition of AEC is revealed.

**RESEARCH METHODS**

This research employed two sets of experiments with each factorial design of 1x2. The first experiment was conducted to find out the influences of future career challenge information on students' motivation to improve accounting and soft skills. The second experiment was conducted to find out the influences of future career challenge information on students' accounting skills. Both experiments were between-subject experiments in which each participant was given two different treatments. Future career challenge information had two factors, namely (1) before the information was revealed, and (2) after the in-

**Table 1.**  
Factorial Designs of the Experiments

Exp.	Dependent Variable	Critical Information	
		Before	After
1	Motivation	1	2
2	Skill	3	4

formation was revealed. The factorial design of both experiments can be seen in Table 1.

The sample obtained were 85 participants accounting students on their second year who had passed the course on Introduction to Accounting. Its selection was conducted to avoid possible misrepresentation in measuring the improvement of accounting skill.

Participants are chosen randomly in each class, not selected based on GPA or certain skills in order to ensure that they are free from participant bias. Participants were informed that their participation in filling out the questionnaire was part of the mark of class participation solely to ensure that participants filled out the questionnaire seriously. Questionnaire answers are not related to the grade of the course, but only as an increase in the mark of participation.

### ***Experiment Protocol***

#### ***First Set of Experiment (Students' Motivation in Improving Abilities and Skills)***

We set a scenario that resembles exercises typically provided in accounting classes. Experimental requires one to rigorously set a controlled treatment of which a desired outcome would be an exclusive function of the given manipulation.

The participants were gathered in a classroom and were given questions to measure their motivation in improving accounting and soft skills (communication, interpersonal, etc.). The questions consisted of 10 (ten) questions with the following topics: (1) does the emergence of AEC that gives opportunities to accountants from other countries to work as accountants in Indonesia pose competition and career threats to students?, (2) with accountants from other countries as competitors, how does it affect students' motivation in comprehension improvement on Financial Accounting (IFRS and SAK), Accounting Management, Auditing, Accounting Information System, and Public Sector Accounting? (3) what are students' perceptions on the urgency of non-accounting technical skills (soft skills) such as communication, interpersonal skills, etc.? (5) what are students'

perceptions on the urgency of English improvement?

After the participants answered the questions, the answers were collected by the experimenters followed by a video presentation on ASEAN Economic Community (AEC) along with its opportunities and threats to students' future career as accountants. The duration of the video was 8 (eight) minutes. After watching the video, the participants were given the same questions and were asked to fill them out and submit them. This experimental instrument has been prepared so that the bias in the experiment can be overcome. The bias that may arise is that changes in participant motivation are due to factors other than critical information. This bias has been prevented by giving questionnaires that photograph motivation given directly (without pause) after critical information (by video) is given. This is done to minimize the existence of other factors that can influence the behavior of participants.

#### ***The Second Set of Experiments (Students' Skills in Accounting and Soft Skills)***

The participants for the second set of experiment were the same as the first one. It was conducted simultaneously. After the participants filled out the questions on motivation to improve ability and skills, they were asked to answer questions with medium-level difficulty on basic accounting for 12 (twelve) minutes. After that a video on threats and opportunities of AEC was played with the emphasis on increasing competition as accountants from other countries would also work in Indonesia. It was announced that the following week they would be asked to answer accounting questions with the the same difficulty level and time provided to understand career threats so that they would be more prepared. The following week, the participants were invited to the experiment and were asked to answer questions on basic accounting with the same difficulty level as the previous ones. In order to avoid the occurrence of skill change bias due to factors other than critical information, in the following week before participants answered basic accounting questions with the

same level of difficulty as the previous week, participants were asked to fill out the questions regarding threats and opportunities of AEC with the aim of checking participation understanding regarding the contents of the critical information submitted and ensure that changes in participant skills are caused by the critical information they capture and understand, not from other factors.

**Internal Validity**

Internal validity is important in experimental research. The internal validity of this research were: (1) the selection of random samples as participants, (2) maturity avoidance was done by setting the shortest duration of the experiments to avoid boredom and fatigue, (3) historical avoidance was done by conducting the experiments in the morning before class sessions, (4) mortality avoidance was done by disseminating information to the participants on the duration of the experiments and their commitment was obligatory in the following week in the second set of experiment.

Before experiments, a pilot test was conducted on 6 (six) other students to find out the duration in answering the questions as well as to what extent the questions were comprehended.

**RESULTS**

**Descriptive Statistics**

The tabulation of the questionnaire filled out by the participants before being informed on challenges and future career threats showed that most participants perceived “strongly agree” that competition with accountants from other countries was a competition, but they stated “fairly agree” in responding to the statement that competition with accountants from other countries was a threat for them as aspiring accountants. On average, student shown the highest motivation to improve understanding in Auditing course. The students

perceived the urgency of improving non-accounting skills such as communication, presentation, interpersonal, problem-solving skills, etc. Most student thought that it was urgent for them to improve their skills in English as well. The tabulation of the questionnaire before critical information was exposed is displayed in Table 2.

The answers are shown in the questionnaire after the participants watched a video on future career challenges (due to competition with accountants from other countries) which is displayed in Table 3. It shows the increased number of students who perceived the potency of accountants from other countries as a competition. It denotes that the exposure of critical information on challenges and future career threats increases students’ perception of competition as opposed to the condition without the information.

It was mentioned that after critical information, students’ motivation to improve their understanding on Financial Accounting Standard (FAS) and International Financial Reporting Standards (IFRS), Management Accounting, Auditing, Accounting Information System, and Public Sector Accounting increased. Based on the participants’ responses, the highest motivation was to improve understanding on Auditing while the highest improvement before and after critical information exposure was motivation to improve understanding on Accounting Information System. Participants’ self-measurement on motivation to improve ability and skills in accounting generally increased from the perception of “improve” to “improve rapidly” after the critical information revelation. Students’ perception on the urgency of improving soft skills increased from “urgent” to “highly urgent”. This shows that information revealing students’ insights on future challenges may directly increase their motivation in improving accounting com-

**Table 4.**  
Post Critical Information Motivation

	<i>Mean</i>	<i>N</i>	<i>Mean Diff</i>	<i>t</i>	<i>df</i>	<i>Sig.(2-tailed)</i>
Motivation Before Information	5.6718	85				
Motivation After Information	6.1447	85	-0.47294	-10.47	84	0.0000



petence and soft skills. The significance of the improvement is discussed on hypotheses results.

### Hypothesis Testing

The two research hypotheses were tested through paired samples t-test. Prior to testing, a test on data normality and homogeneity of variances was conducted. The first hypothesis is students' motivation to improve accounting and non-accounting competence increases after information on critical competitive challenges. The result of the first hypothesis testing is displayed in Table 4.

It can be seen that students' motivation to improve understanding on accounting competence and soft skills after the exposure of critical information on future career challenge was higher than motivation before the information exposure. The significant difference on  $\alpha$  is 5%. It means that the critical information exposure on competitive challenges could increase students' motivation to further strengthen understanding and skills on accounting and soft skills such as communication, interpersonal, problem-solving skills, etc. It empirically denotes the first hypothesis that students' motivation to improve accounting competence and soft skills increase after critical competitive challenge information is exposed. These results confirm the research of Reeve & Deci (1996).

The second hypothesis states that competence in the form of accounting skills increases after exposure of critical competition information. The results of the second hypothesis testing is displayed in Table 5.

It can be seen that students' accounting skills improved after critical information on future career challenges was informed, as opposed to their accounting skills before the exposure of the critical

information. This was in line with their increased motivation to put more efforts to improve their skills in accounting and soft skills.

The testing results verify the second hypothesis, i.e. competence in the form of students' accounting skills after the relevance of information on critical challenges. It means that through the critical competition information on future career challenges and threats, namely competition with international accountants, students' skills in accounting improved significantly.

The increased motivation and accounting skills verify *Theory of Planned Behaviour* (TPB). TPB could be a rationale base in understanding how critical information on competition challenges affects a student's motivation to improve his skills. Critical competition information is an inherent consequence that must be faced by accounting students. Critical information on competition, attitude and social norms of competition, and extrinsic motivation should generate higher motivation due to the more intense competition in working as an accountant in Indonesia with the incoming of accountants from other countries.

### CONCLUSION

Competition is inevitable in accounting industry. In accounting education, there exists competition that must be considered to increase students' motivation to better learn for achieving a more optimized result. This current research contributes to the literature by understanding how challenges as proxied by critical information of future career competition might affect aspiring accountants' future motivation and skills acquisition and improvement.

This research explores, through experimental design how individual perceives such critical information and shows responses based upon the revelation.

**Table 5.**  
Post Critical Information Accounting Skills

	Mean	N	Mean Diff	t	df	Sig. (2-tailed)
Accounting Skills Before Information	43.7059	85	-9.29412	-9.683	84	0.0000
Accounting Skills After Information	53	85				

Accounting students who were informed about challenges of future career competition with deeper insights would have higher motivation to improve their accounting competence and soft skills (communication, interpersonal, problem-solving skills, etc.). The same thing happened to basic accounting skills. The students' accounting skills were higher after the revelation on challenges of future career competition. This empirically proves that information on challenges of future career is crucial to accounting students to increase their motivation and accounting skills.

This research result may fill the research gap in which there is no research examined the influence of critical information to accounting students' motivation and may contribute to the way of teaching and giving motivation to accounting students.

#### LIMITATIONS AND SUGGESTIONS

The results of the research have implications for teaching practices. First, students should be given extrinsic motivation stimuli such as news on competition that poses challenges or even threats to their future career. Second, curriculum should be combined with practical world and should be intensively updated to meet technical ability developments.

The limitations of this research are that the instruments in the research did not separate the motivation to improve comprehension of one course with others. Also, the measurement of accounting skills was limited to only financial accounting skills.

Some improvements could be made in order to extend the knowledge in further research. Researchers suggestion is to test the motivation on each core courses so that deeper understanding will be obtained. In addition, it will be better to measure accounting skills more comprehensively covering some courses in accounting department.

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