

ABSTRACT

The purpose of this study is to analyze factors influencing intention to be chartered accountant. factors influencing the intention is measured by referents variable, intrinsic interest, job expectation, and opportunity cost.

The samples used in this research are 70 respondents. The samples are collected from auditor in Semarang and students accounting in Diponegoro University. Analyzing this hypothesis, this research use logistic regression.

The results show that referents, intrinsic interest, and opportunity cost have significant effect for influencing intention to be chartered accountant. however, job expectation do not have significant effect for influencing the intention to be chartered accountant.

Keywords : intention, referents, intrinsic interest, job expectation, opportunity cost, chartered accountant, auditor, accounting students