

The Influence of Motivation, Locus of Control, Income Expectations, Students' Perceptions of Interest in Entrepreneurship with an Understanding of Accounting as a Moderating Variable

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Abstract

This research aims to determine the influence of motivation, locus of control, income expectations and student perceptions on interest in entrepreneurship with understanding of accounting as a moderating variable. The population in this study were active students in the 6th and 8th semesters of the Bachelor of Accounting study program at the Muhammadiyah University of Jember and the Mandala Institute of Technology and Science. This research used a sampling technique, namely purposive sampling, to obtain 73 samples. The data analysis methods used are multiple linear regression analysis and moderated regression analysis. The results of this research show that students' income expectations and perceptions influence their interest in entrepreneurship. while motivation and locus of control have no influence on interest in entrepreneurship. Understanding accounting can moderate the relationship between income expectations and entrepreneurial interest. And understanding accounting cannot moderate the relationship between motivation, locus of control and student perceptions of interest in entrepreneurship.

Article Information

Keywords:

Motivation,
Locus of Control,
Income Expectations,
Student Perception,
Entrepreneurship Interest

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Received: 23-11-2023

Revised: 23-12-2023

Accepted: 24-01-2024

Published: 30-01-2024



1. Introduction

Unemployment is often a very serious problem and still occurs in several countries in the world, including Indonesia. Lack of ability to compete in looking for work is one of the factors causing unemployment Juniardini and Priandani (2019). Poverty and unemployment have been problems that have been difficult to overcome in this country from the past until now. Slow movement of the economy can cause per capita income to decrease. This means that it can be one of the factors triggering continuous economic delays, this is because the number of job seekers is not commensurate with the available jobs. Therefore, entrepreneurship is an effort to reduce unemployment and poverty. Based on data from the Central Statistics Agency (BPS), the ratio of the number of entrepreneurs in Indonesia in 2022 will still be 9 million people or 3.47% of the total population of Indonesia. Meanwhile, in East Java itself the number of entrepreneurs is still 1.2% of the total population. If you look at this data, there are still very few Indonesians who are interested in becoming entrepreneurs.

According to Fathiannida and Erawati (2021), fostering an entrepreneurial spirit in students can reduce the unemployment rate in Indonesia. Because an entrepreneur has the potential to achieve and has great motivation to progress. Apart from that, an entrepreneur is able to overcome poverty without waiting for help from other parties. In entrepreneurship, understanding accounting plays a big role in the progress of a business being run. The accounting knowledge possessed by entrepreneurs, whether small, medium or large scale, will provide many benefits in using accounting information Noor and Anwar (2022). Entrepreneurship requires a willingness to take calculated risks so that one can overcome various obstacles to achieve the expected success Nugraha (2019). Several studies have found that interest in entrepreneurship is influenced by several factors, namely motivation, locus of control, income expectations and student perceptions. Strong motivation drives success in most people. One of the drivers for increasing students' interest in entrepreneurship is motivation to become an entrepreneur. Entrepreneurial motivation can be obtained from 2 factors, namely a person's internal and external factors. Internal factors can be obtained from within a person. Meanwhile, external factors can be obtained from outside a person, for example the surrounding environment. Great motivation within students can determine the level of success in entrepreneurship. The greater the effort to realize a goal, the greater the motivation a person has.

A part from motivational factors, interest in entrepreneurship is also influenced by personality factors, one of which is Locus of control. According to Putri and Kramadibrata (2022) Locus of control refers to an individual's perception of success and failure. Someone who has high control tends to have a clear vision and long-term business plan in entrepreneurship.

Interest in entrepreneurship can grow and develop when there is hope in the form of income expectations. Income expectations are a person's hopes for income from work carried out by Noor and Anwar (2022). If someone hopes to earn a higher income by entrepreneurship, then that person will be increasingly encouraged to become an entrepreneur.

Perception can be defined as a person's view or opinion regarding an event that will or has not yet happened. According to Lubis (2010) perception is how people see or interpret events, objects and humans. Perceptions about entrepreneurship, namely attitudes towards behavior, refer to the extent to which individuals have a positive or negative view of the entrepreneurial profession, individual perceptions of social norms that are felt to influence individuals to carry out or not carry out entrepreneurial behavior, and perceptions about the ease/difficulty of becoming an entrepreneur Astari (2016).

There are several Private Universities (PTS) in Jember Regency. However, in this research, the researcher only took research objects at private universities (PTS) which have Bachelor of Accounting study programs, including the Muhammadiyah University of Jember and the Institute of Technology and Science Mandala.

2. Literature Review

Motivation. Motivation is the urge that arises from a person to take and carry out an action regarding entrepreneurship. It can be called entrepreneurial motivation. The motivation indicators for interest in entrepreneurship according to (Winarsih, 2014) are as follows: 1) There is encouragement and desire to become an entrepreneur, 2) There is a feeling of joy in entrepreneurship, 3) There are hopes and aspirations for the future, 4) There are rewards in entrepreneurship, 5) There is creativity that needs to be developed through entrepreneurship.

Locus of Control. According to (Robbins and Judge, 2014), Locus of Control has two dimensions, namely internal Locus of Control, which is the belief that the success achieved is commensurate with the effort they make and most of it can be controlled. Meanwhile, an external Locus of Control is an individual's belief that their actions have little impact on their success/failure and there is little they can do to change it. The indicators for locus of control are as follows: 1) Likes to work hard, 2) Have high initiative, 3) Always try to find solutions to problems, 4) Have the perception that effort must be made if you want to succeed.

Income Expectations. Income expectation is a person's hope of getting unlimited income. The indicators of income expectations for interest in entrepreneurship according to (Ihsan, 2020) are as follows: 1) Expectations of earning a high income compared to being an employee, 2) Expectation of earning above average income, 3) There are greater benefits than following other people, 4) There is more potential income.

Student Perceptions. Perceptions about entrepreneurship, namely attitudes towards actors, refer to the extent to which individuals have a positive or negative view of the entrepreneurial profession, individual perceptions of perceived social norms that influence individuals to carry out or not carry out entrepreneurial behavior and perceptions about the ease/difficulty of becoming an entrepreneur (Astari: 2016). The indicators of student perception are as follows: 1) Intention to become an entrepreneur, 2) Knowledge about Entrepreneurship, 3) Attitudes towards Entrepreneurship.

Interest in Entrepreneurship. Entrepreneurial interest is a person's inner tendency to be interested in creating a business which then organizes, regulates, bears risks and develops the business he creates. The indicators of interest in entrepreneurship according to (Indriyani and Margunani, 2018) are as follows: 1) Make a job choice, 2) Feel interested in entrepreneurship, 3) Feel happy about entrepreneurship, 4) Desire to become an entrepreneur, 5) Dare to take risks to achieve success.

Understanding of Accounting. Understanding accounting is the process of a person's understanding of accounting knowledge that has been studied and is not only about theory but can be put into practice in the accounting recording process itself. Understanding accounting provides a measure of the extent to which the knowledge gained can be understood by students. The indicators for understanding accounting are as follows: 1) Can understand the recording cycle in accounting, 2) Able to produce financial reports, 3) Can understand the information in financial reports.

3. Methodology

This research is associative quantitative research, with the data collection method used, namely a Likert scale (5 points). The population in this study were students of the Bachelor of Accounting study program at Private Universities (PTS) in Jember Regency. The population in this study was 275 students. Population is a generalization area consisting of objects/subjects that have certain qualities and characteristics determined by the researcher to be studied and then conclusions drawn (Sugiyono, 2017). The sample in this study used a purposive sampling technique and was calculated using the Slovin formula, the respondents selected were Active student in semesters 6 and 8 of Muhammadiyah University Jember and ITS Mandala. The number of samples that have been calculated is 73 respondents. According to (Sugiyono, 2017), the sample is part of the population that is the source of data in research, where the population is part of the number of characteristics that the population has. To collect data using literature study, observation and questionnaires.

The data analysis technique used Test classical assumptions, multiple linear regression, and moderated regression analysis. The classical assumption test is a statistical requirement that must be carried out in multiple linear regression analysis based on ordinary least squares. Multiple linear regression is a regression model that involves more than one independent variable. Multiple linear regression analysis was carried out to determine the direction and how much influence the independent variable has on the dependent variable (Firdaus, 2019). While Moderated Regression Analysis (MRA) is a special application of linear multiple regression where the regression equation contains elements of interaction (multiplication of two or more independent variables)

4. Results and Discussion

4.1. Results

Instrument Test

a. Validity Test

The results of the analysis of the validity test are presented as follows:

Table 1. Validity Test Results

Variable	Indicator	r-hitung	r-table	Sig	Information
X1 = Motivation	X1.1	0,230	0,758	0,000	Valid
	X1.2	0,230	0,700	0,000	Valid
	X1.3	0,230	0,712	0,000	Valid
	X1.4	0,230	0,793	0,000	Valid
	X1.5	0,230	0,792	0,000	Valid
X2 = Locus of Control	X2.1	0,230	0,758	0,000	Valid
	X2.2	0,230	0,838	0,000	Valid
	X2.3	0,230	0,785	0,000	Valid
	X2.4	0,230	0,783	0,000	Valid
X3 = Income Expectations	X3.1	0,230	0,771	0,000	Valid
	X3.2	0,230	0,783	0,000	Valid
	X3.3	0,230	0,890	0,000	Valid
	X3.4	0,230	0,855	0,000	Valid
X4 = Student Perceptions	X4.1	0,230	0,838	0,000	Valid
	X4.2	0,230	0,788	0,000	Valid
	X4.3	0,230	0,809	0,000	Valid
Y = Interest in Entrepreneurship	Y1.1	0,230	0,790	0,000	Valid
	Y1.2	0,230	0,807	0,000	Valid
	Y1.3	0,230	0,729	0,000	Valid
	Y1.4	0,230	0,853	0,000	Valid
	Y1.5	0,230	0,836	0,000	Valid
Z = Understanding of Accounting	Z1.1	0,230	0,874	0,000	Valid
	Z1.2	0,230	0,858	0,000	Valid
	Z1.3	0,230	0,899	0,000	Valid

Source: Data Processed (2023)

Based on Table 1, it can be seen that the results of validity testing show all statements related to the variables Motivation (X1), Locus of Control (X2), Income Expectations (X3), Student Perceptions (X4),

Interest in Entrepreneurship (Y) and Accounting Understanding that all The statements used in this research questionnaire are valid and can be used as research data collection instruments.

b. Reliability Test

The results of the analysis of the reliability test are presented as follows:

Table 2. Reliability Test Results

Variable	Cronbach's Alpha	Alpha Standard	Information
Motivation (X1)	0,806	0,70	Reliable
Locus of Control (X2)	0,797	0,70	Reliable
Income Expectation (X3)	0,842	0,70	Reliable
Student Perceptions (X4)	0,738	0,70	Reliable
Interest in Entrepreneurship (Y)	0,858	0,70	Reliable
Understanding of Accounting (Z)	0,850	0,70	Reliable

Source: Data Processed (2023)

Based on Table 2, the results of the reliability test show that all variables are said to be reliable because the Cronbach's alpha value is > 0.70 . So it can be concluded that all instruments used in this research are declared reliable.

Classic Assumption Test

a. Normality Test

The results of the analysis of the normality test are presented as follows:

Table 3. Normality Test

N			73
Normal Parameters ^{a,b}	Mean		0,0000000
	Std. Deviation		1,25420697
	Absolute		0,103
	Positive		0,078
	Negative		-0,103
Test Statistic			0,103
Asymp. Sig. (2-tailed)			0,051 ^c
Monte Carlo Sig. (2-tailed)	Sig.		0,394 ^d
	99% Confidence Interval	Lower Bound	0,381
		Upper Bound	0,406

Source: Data Processed (2023)

Based on table 3 it is known that the Monte Carlo Sig (2-tailed) value is 0.394, which means it is greater than 0.05, so the regression model has a normal distribution because $0.394 > 0.05$.

b. Multicollinearity Test

The results of the analysis of the multicollinearity test are presented as follows:

Table 4. Multicollinearity Test Results

Variabel	Tolerance	VIF	Information: Tolerance Value $> 0,1$ dan VIF < 10
Motivation (X1)	0,345	2,898	Multicollinearity Free
Locus of Control (X2)	0,195	5,122	Multicollinearity Free
Income Expectation (X3)	0,252	3,966	Multicollinearity Free
Student Perceptions (X4)	0,199	5,021	Multicollinearity Free

Source: Data Processed (2023)

Based on Table 4., it can be seen that the tolerance value in this study is greater than 0.10 and the VIP value is smaller than 10. So the regression model in this study does not have multicollinearity because the tolerance value is > 0.10 and the VIP value is < 10 .

c. Heteroscedasticity Test

The results of the analysis of the heteroscedasticity test are presented as follows:

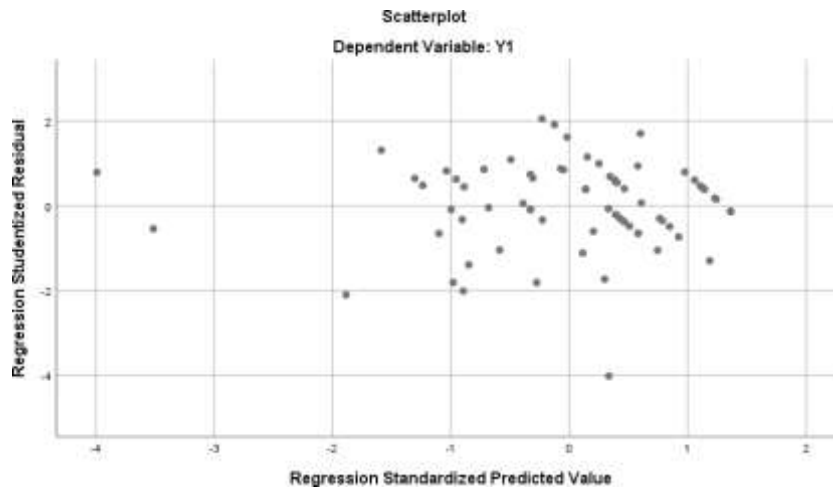


Figure 1. Heteroscedasticity Test Results
Source: Data Processed (2023)

Based on Figure 4.1 above, it can be seen that the points spread above and below the number 0 on the Y axis and the scatterplot distribution does not form a certain regular pattern (wavy, widening then narrowing). So it can be concluded that in this study there was no heteroscedasticity.

Multiple Linear Regression Results

The results of the analysis of Multiple Linear Regression are presented as follows:

Table 5. Multiple Linear Regression Analysis Test Results

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
(Constant)	0,726	1,235		0,588	0,559
X1	0,146	0,094	0,126	1,547	0,126
X2	0,258	0,137	0,201	1,888	0,063
X3	0,432	0,112	0,373	3,857	0,000
X4	0,453	0,162	0,289	2,788	0,007

Source: Data Processed (2023)

Based on table 5, the regression equation can be seen as follows:

$$Y = 0.726 + 0.146X_1 + 0.258X_2 + 0.432X_3 + 0.453X_4 + 0.05$$

To interpret the results of this analysis, they can be explained as follows:

- The constant value (a) shows a value of 0.726 and has a positive value explaining the situation when the independent variables of motivation, locus of control, income expectations and student perceptions are constant, then the value of the variable interest in entrepreneurship increases by 0.726.
- The Motivation regression coefficient value is 0.146 and is positive, which means that if the Motivation variable increases by one unit, the dependent variable Entrepreneurial Interest also increases by 0.146 and vice versa. The higher the student's motivation, the greater their interest in entrepreneurship.
- The Locus of Control regression coefficient value is 0.258 and is positive, which means that if the Locus of Control variable increases by one unit, the dependent variable Entrepreneurial Interest also increases by 0.258 and vice versa. The higher a student's locus of control, the greater their interest in entrepreneurship.
- The regression coefficient value of Income Expectation is 0.432 and is positive, which means that if the Income Expectation variable increases by one unit, then the future variable Interest in Entrepreneurship also increased by 0.432 and vice versa. The higher students' income expectations, the greater their interest in entrepreneurship.
- The regression coefficient value for Student Perception is 0.453 and is positive, which means that if the Student Perception variable increases by one unit, then the variable Interest in Entrepreneurship also increases by 0.453 and vice versa. The higher the student's perception, the greater their interest in entrepreneurship.

Regression with Interaction

Table 6. Interaction Test Results

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
(Constant)	-4,486	6,832		-0,657	0,514
Motivation	0,463	0,514	0,400	0,901	0,371
Locus of Control	0,068	0,777	0,053	0,087	0,931
Income Exspection	-0,573	0,645	-0,494	-0,887	0,378
Student Perceptions	1,755	0,959	1,120	1,831	0,072
Understanding of Accounting	0,670	0,663	0,435	1,010	0,316
Motivation * Understanding of Accounting	-0,027	0,043	-0,536	-0,628	0,532
Locus of Control* Understanding of Accounting	0,012	0,065	0,214	0,181	0,857
Income Expectation* Understanding of Accounting	0,092	0,057	1,707	1,624	0,109
Persepsi Mahasiswa* Understanding of Accounting	-0,133	0,083	-1,828	-1,606	0,113

Source: Data Processed (2023)

Based on the equation above, the following equation can be formed:

$$Y = -4.486 + 0.463X_1 + 0.068X_2 - 0.473X_3 + 1.775X_4 + 0.670Z - 0.027X_1*Z + 0.012X_2*Z + 0.092X_3*Z - 0.133X_4*Z$$

Based on the table above, it can be seen:

- The equation with a constant value of -4.486 proves that the variables Motivation, Locus of Control, Income Expectations and student perceptions are at a constant value which will reduce interest in entrepreneurship by -4.486.
- The test without the interaction of Motivation and Accounting Understanding, which is thought to be a moderating variable, shows a significance level of less than 0.05 so b2 is significant. Meanwhile, the interaction test between the Motivation variable and Accounting Understanding (X1*Z) shows a significance level of 0.432, which means more than 0.05, so b3 is not significant. So it is obtained that b2 is not significant and b3 is not significant so it can be concluded that the Accounting Understanding variable is a moderating homologizer.
- The test without the interaction of Locus of Control and Accounting Understanding, which is thought to be a moderating variable, shows a significance level of less than 0.05 so b2 is significant. Meanwhile, the interaction test between the variable Locus of Control and Accounting Understanding (X1*Z) shows a significance level of 0.857, which means more than 0.05, so b3 is not significant. So it is obtained that b2 is not significant and b3 is not significant so it can be concluded that the Accounting Understanding variable is a moderating homologizer.
- The test without the interaction of Income Expectations and Accounting Understanding, which is thought to be a moderating variable, shows a significance level of less than 0.05 so b2 is significant. Meanwhile, the interaction test between the variable Income Expectations and Accounting Understanding (X1*Z) shows a significance level of 0.109, which means more than 0.05, so b3 is not significant. So it is obtained that b2 is not significant and b3 is not significant so it can be concluded that the Accounting Understanding variable is a moderating homologizer.
- The test without the interaction of Student Perception and Accounting Understanding, which is thought to be a moderating variable, shows a significance level of less than 0.05 so b2 is significant. Meanwhile, the interaction test between the student perception variable and Accounting Understanding (X1*Z) shows a significance level of 0.113, which means more than 0.05, so b3 is not significant. So it is obtained that b2 is not significant and b3 is not significant so it can be concluded that the Accounting Understanding variable is a moderating homologizer.

Hypothesis Testing

The results of the analysis of the (t) test are presented as follows:

Table 7. t Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	0,726	1,235		0,588	0,559
X1	0,146	0,094	0,126	1,547	0,126
X2	0,258	0,137	0,201	1,888	0,063
X3	0,432	0,112	0,373	3,857	0,000
X4	0,453	0,162	0,289	2,788	0,007

Source: Data Processed (2023)

Based on table 7, the results of the multiple regression t test can be seen as follows:

- The influence of the motivation variable (X1) on the entrepreneurial interest variable (Y) is proven to have no effect. This is because the sig value > 0.05 , namely $0.126 > 0.05$, this means there is no significant influence between the independent variable (X1) on the independent variable (Y).
- The influence of the locus of control variable (X2) on the entrepreneurial interest variable (Y) is proven to have no effect. This is because the sig value > 0.05 , namely $0.063 > 0.05$, this means there is no significant influence between the independent variable (X2) on the independent variable (Y).
- The influence of the income expectation variable (X3) on the entrepreneurial interest variable (Y) is proven to be influential. This is because the sig value < 0.05 , namely $0.000 < 0.05$, this means that there is a significant influence between the independent variable (X3) on the independent variable (Y).
- The influence of the student perception variable (X4) on the entrepreneurial interest variable (Y) is proven to be influential. This is because the sig value < 0.05 , namely $0.007 < 0.05$, this means there is a significant influence between the independent variable (X4) on the independent variable (Y).

Table 8. t Test Results with Moderation

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	10,905	0,911		11,970	0,000
Motivation * Understanding of Accounting	0,013	0,010	0,256	1,234	0,221
Locus of Control*Understanding of Accounting	-0,009	0,015	-0,155	-0,563	0,575
Income Exspection * Understanding of Accounting	0,036	0,013	0,661	2,716	0,008
Student Perceptions *Understanding of Accounting	0,007	0,019	0,097	0,363	0,718

Source: Data Processed (2023)

Based on Table 8., the results of the moderation regression t test can be seen as follows:

- The influence of the motivation variable (X1) on the entrepreneurial interest variable (Y) and the accounting understanding variable (Z) is proven to have no effect. This is because the sig value > 0.05 , namely $0.221 > 0.05$, this means that understanding accounting (Z) cannot moderate the relationship between the independent variable (X1) and the independent variable (Y).
 - The influence of the locus of control variable (X2) on the entrepreneurial interest variable (Y) and the accounting understanding variable (Z) is proven to have no effect. This is because the sig value > 0.05 , namely $0.575 > 0.05$, this means that understanding accounting (Z) cannot moderate the relationship between the independent variable (X2) and the independent variable (Y).
 - The influence of the income expectation variable (X3) on the entrepreneurial interest variable (Y) and the accounting understanding variable (Z) is proven to be influential. This is because the sig value < 0.05 , namely $0.008 < 0.05$, this means that understanding accounting (Z) can moderate the relationship between the independent variable (X3) and the independent variable (Y).
- The influence of the student perception variable (X2) on the entrepreneurial interest variable (Y) and the accounting understanding variable (Z) is proven to have no effect. This is because the sig value

> 0.05 , namely $0.718 > 0.05$, this means that understanding accounting (Z) cannot moderate the relationship between the independent variable (X4) and the independent variable (Y).

4.2. Discussion

The Influence of Motivation (X1) on Entrepreneurial Interest (Y)

In this research, based on the results of the t test on the influence of motivation variables on interest in entrepreneurship, it can be concluded that motivation has no effect on interest in entrepreneurship. Motivation is one of the things that influences human behavior. Motivation is also called a driver, desire, supporter or needs that can make someone enthusiastic and motivated to reduce and fulfill their own impulses, so that they can act and act in certain ways that will lead to the optimal direction. This is in contrast to findings in the field which state that some respondents do not have the motivation to become an entrepreneur.

The Influence of Locus of Control (X2) on Entrepreneurial Interest (Y)

In this research, based on the results of the t test on the influence of the locus of control variable on interest in entrepreneurship, it can be concluded that locus of control has no effect on interest in entrepreneurship. Locus of control means trusting yourself to solve problems in entrepreneurship. Locus of control can influence a person's attitudes, motivation, behavior and well-being. There are several factors that must be taken into account in locus of control, one of which is a person's self-confidence and optimism for entrepreneurship. In this case, there is a lack of internal control among students, but there are some students who are interested in becoming entrepreneurs, as evidenced by the results of the questionnaire with respondents' answers strongly agreeing.

The Influence of Income Expectations (X3) on Entrepreneurial Interest (Y)

In this research, based on the results of the t test on the influence of the income expectation variable on interest in entrepreneurship, it can be concluded that income expectations influence interest in entrepreneurship. Income expectations refer to individuals' estimates or expectations of the amount of income they will obtain from work or entrepreneurship in the form of money or goods.

The Influence of Student Perceptions (X4) on Entrepreneurial Interest (Y)

In this research, based on the results of the t test on the influence of student perception variables on interest in entrepreneurship, it can be concluded that student perceptions influence interest in entrepreneurship. Perception of entrepreneurship is an individual attitude that refers to a positive or negative view of entrepreneurship. Perceptions of entrepreneurship can influence an individual's decision to engage in entrepreneurial activities, the extent to which they will develop the necessary skills and knowledge, and their likelihood of success in the venture.

The Influence of Motivation (X1) on Entrepreneurial Interest (Y) with Accounting Understanding as a Moderating Variable (Z)

In this research, based on the results of the Moderated Regression Analysis (MRA) test, the influence of motivation variables on interest in entrepreneurship with understanding of accounting as a moderating variable can be concluded that understanding of accounting cannot moderate the relationship between motivation and interest in entrepreneurship. This is because whether students understand accounting or not, both of them do not determine whether students will become entrepreneurs with motivation factors. The Influence of Locus of Control (X2) on Interest in Entrepreneurship (Y) with Accounting Understanding as a Moderating Variable (Z).

In this research, based on the results of the Moderated Regression Analysis (MRA) test, the influence of the locus of control variable on interest in entrepreneurship with understanding of accounting as a moderating variable can be concluded that understanding accounting cannot moderate the relationship between locus of control and interest in entrepreneurship. Understanding accounting is not a determinant for students to become entrepreneurs with the locus of control factor. From the research results, the more students understand about accounting, especially those with low internal locus of control, the less interested they are in entrepreneurship.

The Influence of Income Expectations (X3) on Entrepreneurial Interest (Y) with Accounting Understanding as a Moderating Variable (Z)

In this research, based on the results of the Moderated Regression Analysis (MRA) test, the influence of the income expectation variable on interest in entrepreneurship with understanding of accounting as a moderating variable can be concluded that understanding accounting can moderate the relationship between income expectations and interest in entrepreneurship. The higher a person's income expectations, the more motivated they will be to become an entrepreneur, supported by a good understanding of accounting.

The Influence of Student Perceptions (X4) on Entrepreneurial Interest (Y) with Accounting Understanding as a Moderating Variable (Z)

In this research, based on the results of the Moderated Regression Analysis (MRA) test, the influence of the income expectations variable on interest in entrepreneurship with understanding of accounting as a moderating variable can be concluded that understanding of accounting cannot moderate the relationship between students' perceptions of interest in entrepreneurship. From the research results, the more students understand about accounting is not a determining factor in students' perceptions of their interest in entrepreneurship.

5. Conclusion

Based on the test results in this research, the following conclusions can be obtained: 1) Students' income expectations and perceptions partially influence interest in entrepreneurship, while motivation and locus of control do not influence interest in entrepreneurship. 2) Understanding accounting can moderate the relationship between income expectations and interest in entrepreneurship, while understanding accounting cannot moderate the relationship between motivation, locus of control and student perceptions of interest in entrepreneurship.

Based on the test results in this research, the following implication can be obtained: 1) For Students. Accounting students are expected to be able to develop the application of motivation, locus of control, income expectations and student perceptions in entrepreneurship as well as involving an understanding of accounting so that financial management in entrepreneurship can run effectively and efficiently. 2) For Further Researchers. Future researchers can expand their understanding of the variables of student perceptions of interest in entrepreneurship by considering a broader context because there is still very little previous research on these variables.

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