

**YANGON UNIVERSITY OF ECONOMICS
DEPARTMENT OF COMMERCE**

**THE EFFECT OF SELF-EFFICACY AND GOAL-SETTING ON
ACHIEVEMENT MOTIVATION AMONG CERTIFIED PUBLIC
ACCOUNTANT (CPA) TRAINEES**

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ACCOUNTTN (CPA) TRAINEES**

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ABSTRACT

The objectives of this research study are to explore the perception on self-efficacy and goal-setting of CPA trainees and to analyze the effect of self-efficacy and goal-setting on achievement motivation among CPA trainees. This study is conducted on 356 CPA trainees who are attending in batch 44 and batch 45. The trainees answered structured questionnaires through the google survey form. Quantitative research method, Pearson Correlation Analysis and Multiple Regression Analysis are also used to analyze data by using SPSS. Both the primary and secondary data are applied in this study. It is found that CPA trainees' perception on self-efficacy, goal-setting and achievement motivation are above the acceptable level. Both the self-efficacy and goal-setting have a significant effect on achievement motivation among CPA trainees and the relationship between self-efficacy, goal-setting and achievement motivation is positive. According to the result, it shows that goal-setting has more significant impact on achievement motivation of CPA trainees than self-efficacy.

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LIST OF ABBREVIATIONS

AAT	Association of Accounting Technician
ACCA	Association of Chartered Certified Accountants
AM	Achievement Motivation
ANOVA	Analysis of Variance
ARSC	Attention, Relevance, Confidence, Satisfaction
ASEAN	Association of Southeast Asian Nations
B	Beta (Coefficient)
CIMA	Chartered Institute of Management Accountants
CPA	Certified Public Accountant
DA	Diploma in Accounting
GAAP	Generally Accepted Accounting Principles
GPA	Grade Point Average
GS	Goal-Setting
MAC	Myanmar Accountancy Council
MF	Motivation to avoid Failure
MICPA	Myanmar Institutes of Certified Public Accountant
MS	Motivation to approach Success
SCT	Social Cognitive Theory
SE	Self-Efficacy
SPSS	Statistical Package for Social Sciences
STD	Self-Determination Theory
UAGO	Union Auditor General Office

CHAPTER I

INTRODUCTION

Nowadays, everything is changing rapidly along with the developing of technology. Every country in the world try to catch that rapidly growing environment. Developed countries like United States, Germany, Singapore, China, and Japan always compete among them to rule the world in every sector such as economy, health, education and innovation. And developing countries like Myanmar, Laos, Cambodia, Malawi, Yemen also try to reach the developed countries' level. For a country to develop sooner or later, there are many sectors to carry out. Firstly, infrastructure of a country is very important one and then education system, health care system, employment rate, foreign investments and diplomatic relations with powerful countries are also important.

To be a continuous advancement in a country, the initial requirement is the human resources who have creativity, hard-working behavior, discipline and good manner because humans are the origin of all innovations in the world. If a country has first-class human resources, all other sectors that recognize as developed countries will also develop. Thus, each sector of a country possesses good human resources, and then this is a plus sign to country for present and future development. Developing country such as Myanmar need a big push simultaneously in economic development to increase national income and job opportunities. To enable the nation through human capital, the value of skills, knowledge and experience of people must also need to be developed. Before to fulfill the vision, mission and goal of one country, every citizen should have specific goal to participate in implementing the good society. All people can define goals based on that they want to achieve and things they would like to modify. People also need to remember that it is not always so easy to bring these plans into performance. As a result, to approach goal, tasks and challenges, self-efficacy plays a vital role in human life.

Self-efficacy is the belief in own ability to effectively and efficiently perform the tasks required to attain a valued goal (Akhtar, 2008). The self-efficacy that perceived is the confidence in one's capability to constitute and conduct the course of action and produces those levels of achievement (Bandura, 1997). High level of self-efficacy enhances one's efforts and feelings of personal wellbeing (Pajares, 1996).

Thus, a person should have strong self-efficacy to perform and implement a defined goal completely.

Goal setting is one of the most important things in person's life because it drives toward career success and improvement. If individuals set a goal, it is a strong mechanism for dreaming about the perfect future and encouraging themselves to turn the vision of this future into reality. This also allow the individuals to choose the goal about where they want to be. Setting goals helps to trigger new behaviors, guides people's focus on one thing and helps to sustain that momentum and energy in life. Therefore, goal setting is a powerful motivator and this offers long-term vision for future and short-term motivation in current performance. The motivation is also one of the most important factors that people should possess to achieve goal and it can be defined as the driving force behind all the actions of an individual. The motivation for achievement of an individual refers to the degree of motivation to communicate in success, anticipation of achievement and the reward value for performance. Thus, individual who has motivation seeks achievement, attainment of challenging goals, and advancement in academic learning or performance on chosen tasks.

Self-efficacy, goal-setting and achievement motivation are the important factors to consider when developing an individual's career path. Nowadays, a career in accounting profession can be rewarding professionally and financially. In fact, accountants consistently make the top of "best" career lists and according to U.S. News & World Report ranked that accountant is the third in the best business jobs for 2019. Therefore, there are many job opportunities for people who joined in accounting field because accounting plays a vital and crucial role in every business organization.

There are a range of different qualifications which people can take to become an accountant. The Association of Accounting Technicians (AAT) qualification is the minimum level of qualification required for most kinds of accountancy and choose to take higher level qualifications like the Association of Chartered Certified Accountants (ACCA), Certified Public Accountant (CPA), and Chartered Institute of Management Accountants (CIMA) that will allow them to become a professional chartered accountant. The requirements of being professional in accounting field are important and each certificate consumes time, effort, money and requirement of intensity to be a qualified and skillful accountant. Therefore, people who intend to

enter and learn in this field should have not only self-efficacy, personal goal-setting but also motivation for achievement. Because being or to become a qualified accountant is one of the imperative and difficult professional jobs and it requires accounting and auditing knowledges to perform effectively, continuous learning to catch the changing knowledges, standards and fully attention on task performance.

1.1 Rationale of the Study

In recent years, many changes have been made by Myanmar Institutes of Certified Public Accountant in an attempt to access higher professional accounting education and to increase the number of qualified professional accountants. MICPA allowed a chance for any graduates to join CPA course and also permitted private accountancy schools to open the CPA course started from batch (43). Therefore, this is the opportunity or challenges for people who want to reach the position of professional accountant or qualified CPA because more people are pursuing higher professional accounting education in order to enhance their job prospects, to raise their social prestige and to satisfy their thirst for advanced accounting and auditing knowledges. Certified Public Accountant is the famous professional certificate in the accounting society of Myanmar.

There are a lot of channels to attend CPA course nowadays. From start opening to 2014, CPA course can be attended not only for graduates as BCom and BAct who obtained high marks in final year examination but also for those who got Diploma in Accounting graduates produced by MAC with satisfactory marks in the examination. To further increase the number of qualified professional accountant, not only commerce graduates but also BBA of the Universities of Economics across the country as well as those who has passed ACCA (Part 1) and CIMA (Level 2) exams are allowed to directly attend the CPA course and then any graduates who pass the entrance test held by MAC is also allowed to join the course starting from 2016. All these measures are taken by MAC in order to meet the growing needs for qualified CPAs and for community development of accounting and auditing field in Myanmar.

Generally, accountants can be classified as apprentice accountant and Certified Public Accountant relating to CPA course. Firstly, a person registered as an apprentice with the permission of the Council to qualify as a CPA is an apprentice accountant. Therefore, a person must register with the MAC and pay the prescribed

registration fees, tuition fees, examination fees and pursue studies during the period of apprentice service in accordance with the procedures in order to be as an apprentice accountant. The time after passing the exam and completing the practical training for the period of two years apprentice service, the certificate will be awarded. To register as a qualified CPA, a person must be a holder of CPA certificate, has passed the Registered Accountant examination with the completion of practical training, holder of accountancy certificate recognized by MAC and then finally register as a Registered Accountant under the Myanmar Accountancy Law, 1972.

Typically, the difference between general accountant and CPA is that an accountant is a person who has received a bachelor degree in accounting and a CPA is a designation earned after completing educational and experience requirements under the criterion of MAC. There are difficulties to become a CPA within 2 or 3 years such as suffering stress between job pressure and need for study time, opportunity costs like resigning form current job to focus on CPA Exam, and amount of charge that need to attend this course. Choosing a career to be a certified public accountant also has pros and cons for a person whose bachelor degree is not associated with accounting field and not everyone can be a skillful accountant and suitable with this profession. Moreover, the subjects to study while attending this course may difficult for them. As a result, becoming CPA isn't a quick process and needs hardworking behaviors, self-efficacy, effective goal-setting and motivation in order to learn this course till the end.

Self-efficacy is an important factor for professional learners like CPA trainees because it increases the attitudes toward the capabilities to achieve the goal as well as belief in ability to fulfill the tasks assigned by the course and ensures to be successful in this professional learning. The learners with high levels of self-efficacy can lead to excellent performance through increasing commitment, endeavor, and perseverance. It can also effectively predict learners' future academic performance and results, and plays a central role in choosing the successful career. Thus, self-efficacy is the confident or strength of belief that one can learn and experience of success in professional learning. Moreover, self-efficacy can play a crucial role not only in how people feel about themselves, but also in whether or not the goal that set for life is successfully accomplished.

If the CPA trainees have the high self-efficacy, they will pass the exam outstandingly and finish the course within two years. Trainees will also set the goal effectively and efficiently and have high motivation such as becoming CPA (apprentice) by passing the yearly exam within two year or CPA (qualified) after completing the two years apprentice services in auditing firms. The pass percentage of CPA exam in recent year was that there were 327 trainees who registered as batch 43 (part 2) and who took the exam. The number of trainees who has passed the exam by all subjects were 127 trainees (38.83%), and passed the module 1 and 2 (only three subjects) were 38 trainees (11.62%). Furthermore, the number of CPA 44 (part-1) and who took the exam were 1454 trainees and the result that the number of passing all subjects were 453 trainees (31.16 %) and the module 1 and 2 (only three subjects) were 83 trainees (5.71%). According to the exam results, the passed percentage was not too high. It can be clearly seen that it is not easy to pass CPA exam and to get this certificate. Therefore, trainees need to have high aim, hardworking behaviors and self-efficacy. These motives tend to study this research which factors motivates the attending students of CPA course to pass the CPA exam.

Thus, this study emphasized to explore the perception of CPA trainees who are currently attending CPA course on their self-efficacy that requires to complete the course in both effective and efficient manner, on goal-setting that how they set goal to improve their career such as becoming qualified CPAs and then on achievement motivation that what types of motivation for achievements drive them to attend and accomplish it. Moreover, this study also intended to analyze the effect of self-efficacy and goal-setting on achievement motivation among CPA trainees.

1.2 Objectives of the Study

The objectives of this study are described as followed;

1. To explore the perception on self-efficacy and goal-setting of CPA trainees.
2. To analyze the effect of self-efficacy and goal-setting on achievement motivation among CPA trainees.

1.3 Scope and Methods of the Study

This study focused to analyze the effect of self-efficacy and goal-setting on achievement motivation among Certified Public Accountant Trainees. The total

population of CPA Part (1) and Part (2) trainees from batch 44 and batch 45 were 3243 students. Sample size was determined based on the formula of Taro Yamane (1967).

$$n = \frac{N}{(1+Ne^2)}$$

N = population size = 3243

e = level of precision (95% level of confidence level or 5% level of precision was assumed)

$$n = \frac{3243}{1+(3243 \times 0.05^2)}$$

$$n = 356.0802 \approx 356$$

In this study, the minimum required sample size was 356 respondents to collect from 3243 CPA trainees by using simple random sampling. In this research, the primary and secondary data were used. The primary data was collected from 356 sample of 3243 students by using structured questionnaires with Five points Likert Scale. The secondary data was also collected from related research journals, papers, articles, library books and academic internet websites. In this study, the quantitative research method was used to collect data from respondents, and Pearson Correlation Analysis and Multiple Regression Analysis were also calculated by using Statistical Package for the Social Sciences (SPSS) to achieve the stated objectives.

1.4 Organization of the Study

This study is organized by five chapters. Firstly, chapter one involves introduction, rationale, objectives, scope and methods and organization of the study. Chapter two presents self-efficacy theory, goal-setting theory, intrinsic and extrinsic motivation theory, empirical studies and the framework of the study. The third chapter describes background of CPA trainees who are from batch 44 and 45. Chapter four includes the analysis on the effect of self-efficacy and goal setting on achievement motivation among CPA trainees. And the last chapter expresses the findings and discussion, suggestions and recommendations, limitations and need for further study.

CHAPTER II

LITERATURE REVIEW

This chapter presented the theories, concepts and principles concerning with self-efficacy, goal-setting and motivation for achievement. There are five parts as (1) self-efficacy, self-efficacy theory and sources of self-efficacy beliefs, (2) goal-setting theory, (3) motivation, theories of motivation and intrinsic and extrinsic motivation theory, (4) empirical studies and (5) conceptual framework of the study.

2.1 Self-Efficacy

Self-efficacy is the belief in one's ability to manage one's own actions, thoughts, and motivation. Self-efficacy is a basic set of principles that decide how effectively an action plan can be applied in prospective circumstances (Bandura, 1977). It is also the confidence of the individual in their abilities to succeed in a specific situation. And self-efficacy, including the motivation that people have to achieve the objectives, can have a strong impact on how people act. The amount of self-efficacy that individuals owned will impact how they achieve goals and whether or not they accomplish them.

Self-efficacy can be considered in various situations such as developing teacher's self-efficacy in teaching the students, increasing academic performance of students, measuring level of experiences of nursing in health care field, increasing job performance in the workplace, effecting on performance of people who do sport and exercise, and making career decision for career improvement. Therefore, the chance of success depends on assessing the level of the self-efficacy of an individual. Many authors defined many definitions of self-efficacy and Albert Bandura, psychologist's concepts are famous and suitable for both academic and general situations.

The confidence in the ability to exert control over one's own motivation, behavior, and social environment is also reflected by self-efficacy. It affects the domain of human operation, such as health and education. This also largely affects both the talent that a person has in order to meet challenges completely and the purpose or desire that is most likely to be accomplished.

2.1.1 Self-Efficacy Theory

The theory of self-efficacy focuses on the importance of the expectation and the personalities as the main determinants of good performance of the individuals. The broader Social Cognitive Theory in that self-efficacy is enveloped and self-efficacy theory suggests that all individuals are proficient and capable of being successful, provided that they have the probability and self-efficacy that is necessary to pursue their goals. It refers to an individual's belief in capacity to execute behaviors which necessary to produce specific performance attainments (Bandura, 1997). The key concept of SCT is that the acts of people has witnessed in others dominate the actions and reactions of them, including social activities and cognitive processes, under almost all circumstances. It is also influential in determining the outcome of many situations because self-efficacy is also developed from external experiences and self-perception,

Values, beliefs, customs, and practices are the personal perception of external social factors which are represented by self-efficacy. The primary principle of self-efficacy is that the acts that people have observed in others influence a person's behavior and responses, including social interactions and cognitive processes in almost every situation. In certain cases, it is also influential in deciding the outcome because it is also created from self-perception and external perception. The theory of self-efficacy indicates that there are four key sources of knowledges used by people when making decisions on self-efficacy (staples et al., 1998).

2.1.2 Self-Efficacy Beliefs

People who consider themselves as a highly efficacious act, think, and feel differ in order of strength from those who realize themselves as inefficacious (Albert Bandura, 1977). The belief in personal self-efficacy helps to decide how much effort individuals will put into an endeavor, how long they will survive in the face of challenges and their endurance in the face of adversity (Pajares, 2009). Individuals with a good sense of self-ability have greater intrinsic interest and set the challenging goals, strong participation in activities, maintain a strong commitment to the goal, and improve and sustain their efforts. They can also quickly restore a sense of self-efficacy after experiencing failures.

People's thoughts and emotional reactions can be influenced by believing in self-efficacy. When facing with challenging tasks and events, a high degree of self-efficacy provides feelings of serenity. On the opposite, people with low self-efficacy appear to believe that things are harder than they actually think. Individuals form their beliefs in self-efficacy by looking mainly at others through four sources: mastery experiences, vicarious experiences, verbal or social persuasions, and physiological and emotional states (Bandura, 1994 & Akhtar, 2008).

The first source of self-efficacy is mastery experiences which refer to the experiences which people gains when they take on a new challenge based on past success. They will increase the belief by teaching themselves in way that they are capable of acquiring new skills by reminding their past experience that similar to current situation. Therefore, previous achievements raise the mastery expectations while continuous failures decrease the expectations. Successfully performing a task often improves self-efficacy when failure to execute a task or perform goal effectively will reduce and be weaken self-efficacy (Cherry, 2013).

The second source of belief is vicarious experiences that means people also formulate the belief through watching others' performed tasks. Hence, vicarious experiences often affect one's understanding of self-efficacy through observance of social models. Seeing successful individuals similar to them increases the expectation of observers that they would have the potential to conduct these operations. In contrast, observing others' failure cause to be lower judgements on their own efficacy and undermines their efforts. If people more pursue on the role model's success and failures, they will more assume the similarity between the role model and them. Individuals' perceived self-efficacy is not much affected by the behavior of the models and the results they show if individuals see the models as very distinct from themselves.

The verbal or social persuasion factor also describes the positive impact that others' words can influence on individual's self-efficacy. It involves someone is convincing or encouraging another person as in the form of that they have the capability to perform a task successfully. The increased self-efficacy can become more permanent when it is efficient in mobilizing an individual to action and their actions lead to required results. The message from influential people in life such as

parents, friends and teachers can strengthen the belief that they possess the capabilities to deal with certain activities.

Physiological and emotional states, the final basis of belief, contribute to the value of well-being in the improvement and preservation of self-efficacy. The self-efficacy judgements concerning particular tasks are also affected by physiological and emotional states. The symptoms of susceptibility to low results are stress and tension, moods of fatigue, aches and pains also affects the perception on own ability. The strength of the emotional or physical response is not alluded to, but it demonstrates how it is viewed and interpreted. Therefore, positive mindset increases the level of self-efficacy belief whereas depression or a sense of despondency decreases it.

The beliefs of self-efficacy perform in coordination with component skill and incentive to it and they are important factors in human motivation. Self-efficacy plays an important role in deciding what activities a person will choose to participate in, how much effort they will invest, and how long that effort will be maintained when things get difficult as long as provided that a person has both the component skills required to succeed and the motivation to engage. Associated with learning in accounting field, studies are commonly less than the other studies which focused on other variables, yet some do exist (Byrne et al., 2014; Christensen et al., 2002; Stone et al., 1996). Thus, this study tends to measure the level of self-efficacy among CPA trainees because it is one of the difficult certificates to achieve and how self-efficacy of them encourage to achieve or perform completely the goal or task.

2.2 Goal-Setting Theory

Goal-setting theory is based on the idea that setting specific and measurable goal is more effective than setting unclear goals. This theory argued for goal-setting as to be successful with desired outcomes, it must contain the specific points. The points on goal-setting are that it needs to be specific, challenging but realistic, understandable, and provide feedback on the achievement of goals. Goals are more productive when they are used to measure the performance, as deadlines for enhancing the effectiveness of goals, as learning goal orientation that leads to higher performance than a performance goal orientation. Therefore, an individual needs to set the goals to perform exactly what they want.

In accordance with the concept of the theory, goals act as a motivator for three reasons (Latham, 2004). At first, the interest of people leads to the only thing when the target is set and people can calculate how well the goal is running. In other words, they assess their present ability to perform with that requirement to succeed the setting goal. Secondly, given goals are ultimately recognized as the personal goals by the people themselves or individuals emphasize continuously on the goal they set, and thus this is the feeling of dedication to the goal. And finally, it also states that the success of the mission is affected by the values of both self-efficacy and dedication to the target.

Goals are a part of every aspect of life and provide a sense of direction, motivation, a clear focus, and clarify what is important. Setting goal produces people's mind the power to imagine their ideal future, the way that want to see in years to come. Goal-setting is also the act of selecting a target or objective by person that want to achieve by a person. By gaining insight into wants and needs, and then aware of the reality and can set reasonable expectations. People often set goals for professional careers, health, and their lives in general and thus, goal-setting can be everywhere in the world. It seems that modern society is always encouraging people to think about the next milestone. Human behavior is purposeful, and these purposes guide the behavior and setting of goals to maintain the resources of individuals to perform a specific action (Locke & Latham, 1990, cited in Chipunza & Masiza, 2004). In addition, when targets are set at a difficult level, people are expected to put more effort into reaching the required standard and their efforts lead to motivation (Locke & Latham, 2002). Therefore, targets are motivation-based results that contribute to outstanding performance and satisfaction.

People performed better who set precise and challenging goals than those who set general and simple goals (Edwin Locke, 1968). The setting of goals is also a mechanism of power to think about the future and to inspire the vision of this future to become true. Every people set goals once in their life for future and successful business person, top-level athletes in varieties of sport and winner or achievers in various fields have clearly set the goals. The creation of an action plan aimed at motivating and directing an individuals' behavior also includes in goal setting. SMART is an acronym which stands for Specific, Measurable, Achievable, Realistic, and Time Bound and it is used to guide in goal-setting. To concentrate individuals'

attentions or efforts and maximize the chances of achieving the target, a SMART goal combines all these criteria. Goal-setting is a major component of personal development and management and the goals should be specific, time constrained and difficult.

There are five goal setting principles for personal goal-setting such as clarity, challenge, commitment, feedback, and task complexity and these principles can improve the chances of success (Edwin Locke, 1968). The first one is setting clear goal by a person which means that when the goal is clear, a person can perform exactly what is trying to achieve, can measure results accurately and know which type of behaviors to reward. Goals should also be very explicit regarding what outcome is desired and how will it be measured. Thus, clear goals help to understand the task or goal at hand, measure the results and achieve the desired outcome.

Secondly a person should set the goal in challenging nature. It also requires a careful balance to ensure the right degree of challenge. The motivation and performance of individuals will be negatively affected if the goals are too easy or too difficult. Therefore, it is important not to set a target of too much complexity because it cannot be accomplished on time but challenging goals always guided the individuals. When the goals are somewhere between easy and difficult, the highest level of motivation exist. Thus, setting goals need to ensure that goals are challenging yet realistic, difficult yet attainable. The third one is the goal commitment that refers to a goal set by a person, and in order to accomplish goal, a person must stay committed by using visualization techniques to imagine how life will change when achieved this goal. Create a treasure map to remind themselves why should try hard to achieve this goal and the visual representation of goal can also help to stay committed, even when the goal gets tough.

In addition to setting the right goal, people should evaluate feedback in order to determine how well it is doing and it is the fourth principle. Feedback doesn't necessarily have to come from other people and it can come from self-judgement as well. To give feedback on goal, a person should schedule time once a week to analyze the progress and accomplishments by looking at what has and hasn't worked, and make adjustments along the way, and can also measure progress by breaking difficult or large goals down into smaller chunks and seek feedback when reach each milestone. The positive feedback increases satisfaction after achieving the target.

The final principle is task complexity. It is important to be careful in adding too much complexity to goal because complexity can impact morale, outcome and motivation. For such situation, give plenty of time to accomplish this complex goal, set deadlines that apply an appropriate amount of pressure while still being achievable, reassess both of complex and unrealistic areas, and modify goals if necessary, and break large, complex goals down into smaller sub-goals that will stop the feeling overwhelmed and make goal easier to stay motivated.

In conclusion, setting goal offers a norm by which learners or individuals can evaluate their success and can have a relationship with self-efficacy and achievement motivation. It is also a clear role in social cognitive model of accomplishment. In addition, the goals can be recognized to be effective in two ways, such as directing people's efforts and offering a way to assess, look at and build from past accomplishment (Siegle, 2002). If a person experience of achieving the target, their self-efficacy increases, this in turn strengthen engagement to the goals set and organize the self-regulation of cognitive and motivational resources to open the channels for subsequent attainments (Pintrich, 2000).

2.3 Motivation

Motivation is the driving force that keeps pushing people to reach a certain goal through their actions. People can become persistent and energize to perform the actions toward the goal by the motivation. When people feel motivation, they move and take action to complete the tasks or to perform goals. And motivation is dominated by the satisfaction of needs that are either necessary for sustaining life or essential for wellbeing and growth. It is defined as the establishment of process that stimulate, guide and preserve behavior toward achieving a goal (Greenberg & Baron, 2003).

Furthermore, motivation is defined as the mechanism that accounts for the intensity, direction and persistence of effort to achieve a goal. The first one, intensity, refers to how hard an individual is trying to fulfill the need mentioned. The second component represents to the direction in which the effort is routed so that either the individual or organization benefits once when the need is satisfied. Finally, motivation has a durability component, which is a measure of the time for effort that

can be sustained by a person. Compared to the contrary, motivated individuals stick with a mission long enough to accomplish their objective (Robbin et al., 2009).

Motivation has also numerous effects on student's learning behavior. Student motivation is the element that leads student's attitude towards the learning process and it also determines the specific goals towards which they strive. Motivation also increases effort and energy of students. Thus, motivation determines whether a student will pursue a difficult task with enthusiasm or a lackluster attitude. Motivation of students is defined as a process in which students concentrate their attention on achieving academic goals and their willingness, need, desire and obligation to participate and be successful in the learning process.

There are two types of motivation as intrinsic or extrinsic and interplay of both that can drive the individuals' performance. Each type has a different impact on the action and pursuit of goals of individuals. Extrinsic motivation is when individuals desire to gain a reward or escape from punishment, and then they are motivated to perform a behavior or engage in an activity. A student with high extrinsic motivation engages solely in learning process to receive a reward or to escape from any punishment (Poonam C. Dev, 1997). For students at professional accounting education, their extrinsic motivation will be that they do the best for professional status, prospect of financial rewards and career aspirations.

On the other hand, intrinsic motivation is that individuals have more interest on what they perform rather than rewards and punishment. It is the motivation that students are driven from within and these students deliberately participate in learning in order to achieve their own academic and personal objectives and out of peculiarity, interest or pleasure (Afzal et al., 2010). Similarly, not only students who are undergraduates but also people who attend advanced course for career development should have intrinsic motivation to complete the chosen task and eagerly deal with challenging nature of an activity like attending CPA course and achieving the certificate.

2.3.1 Theories of Motivation

Motivation can be considered into content and process models. Content models of motivation focus on the "what's" of motivation, more specifically they focus on the different things that people may feel that need in their lives. The content

theories are that people's motivations will be based on acquiring the things. These theories look for the variables within individuals that energize, steer, maintain and stop people's execution. Some famous content theories include Hierarchy of Needs Theory, Two factors Theory, Theory of Needs, and ERG Theory.

The mechanism by which people choose a target, and the effort that people exert to reach the target is explored by process theories of motivation. These theories focus on the psychological and behavioral mechanisms that humans adopt, instead of concentrating on what individuals need. The most famous process models are Skinner's Reinforcement Theory, Vroom's Expectancy Theory, Adam's Equity Theory and Locke's Goal Setting Theory.

Specially, motivation and learning process also have a deep connection. Motivation is the core for human being's aspirations and achievements. Thus, motivation is vital to succeed in educational matters and without this fighting spirit, nothing is possible to accomplish not only in education but also in real life. In order to achieve continuously, a high motivation is essential. Therefore, motivation is the force that encourages students to face all the tough and challenged circumstances. Aristotle and Plato advocated that motivation is associated with physical, emotional and logical. Motivation is also an internal condition that arouses, directs and maintains behavior (Woolfolk, 2013). Furthermore, it is a factor which leads to behavior and determine the directions, the force and representative of goal-oriented behavior.

Individuals with self-motivation always can find a motive and intensity without expecting external encouragements to complete a task even though the task is challenging. In contrast, unfavorable motivation illustrates the behavior that is motivated by expectation and fear of not be able to achieve the aimed outcome. Fear is considered as a powerful motivator, notably because the fear is regarding our survival and future endeavors. And then, the will power associates students with academic activities and then students' level of motivation reflects on their engagement and contribution in a learning environment. Without anticipating any external incentives, highly motivated students will voluntarily engage in learning process if they have self-motivation. Therefore, to encourage low motivated students who has the nature of extrinsic motivation, external rewards are needed to convince students to participate in activities.

Motivation is able to initiate to succeed in people's choice and at the same time lack of motivation can initiate to major barrier that prevents the success. This is the feeling of frustration and annoyance which can disrupt productivity and wellbeing. Basically, motivation can be categorized as intrinsic motivation, extrinsic motivation, and amotivation. In addition, there are several theories that could be implemented, especially in education territory. These theories are good to stand alone without being reliant on any other theories in the field of education to contribute to the outcome of the learning process. They are Intrinsic and Extrinsic Motivation Theory, Self-Determination Theory (STD), the ARSC model, Social Cognitive Theory and Expectancy theory.

2.3.2 Intrinsic and Extrinsic Motivation Theory

Intrinsic motivation describes an action that carried out without any external anticipation in accordance with the principle of intrinsic and extrinsic motivation theory and focuses only for won contentment. An activity performed without anticipating external rewards, and performed only for own sake and pleasure it provides is the intrinsic motivation (Ryan & Deci, 2000). The main factors for triggering intrinsic motivation are challenge, interest, power and fantasy. In educational learning, lot of will power and positive attitude are very much required to sustain the motivation. Therefore, academic achievement and intrinsic motivation have the positive connection (Perez Lopes & Contero, 2013). In academic activities, it also guides a person to experience great, challenge and uniqueness without any external pressure or expecting rewards and gifts. Attitude in learning is considered as prominent and it influences the academic achievement. Intrinsic motivation is able to spread the positivity and make individuals to sustain the gained knowledge for a long time.

On the other hand, extrinsic motivation depicts external activities, such as rewards, compulsion and punishment. While students expect incentives, whether in the form of good grades or praise or out of obligation and fear of punishment, they will participate in learning activities and this is defined as extrinsic motivation (Tohidi & Jabbari, 2012). The motivation can be cultivated extrinsically at the initial stage and transform as intrinsic motivation in the learning process when it goes deeper in accordance with Aristotle and Plato. This kind of motivation provides a high level of

will power and engagement and opposite to the intrinsic nature that would not be able to sustain longer. If they are continuously motivated through the use of external rewards or compliments, it could be habitual for students or learners to perform the activities only to gain the rewards and not for own sake or to mastery skills or knowledge. In addition, social motivation refers to the human desire to engage with and be accepted by other humans. These interactions are known as social activities that approach other individuals either by directly or indirectly, for the purpose of requesting a social response.

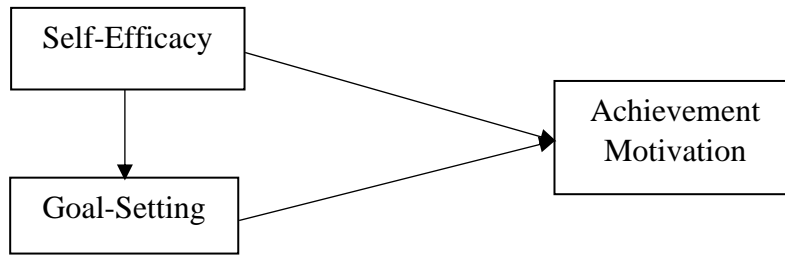
Individuals can have a feeling of amotivation when they have no either intrinsic or extrinsic motivation. But either extrinsic motivation or intrinsic motivation have its own unique features to motivate students. The necessity of intrinsic and extrinsic motivation is vital in the learning practice. Learning is a complicated process and motivation is the hard rock for this process and it needs guidance to successfully achieve the objective. Therefore, to meet the challenges, to grasp the process and to be able to apply in real environments, students need to be highly motivated. Intrinsic motivation leads to self-motivation in pursuing the learning meanwhile extrinsic motivation gives the purpose of learning. Thus, this study tends to measure how achievement motivation is affected by self-efficacy and goal-setting among CPA trainees.

2.4 Empirical Studies

There were many researches concerned with the self-efficacy, motivation, goal-setting and academic achievement among undergraduates and high school students.

Samantha David (2015) examined the nature of the relationship between self-efficacy, goal-setting and achievement motivation among final year students at a selected university in the Western Cape Province. Figure (2.1) shows the conceptual framework of this study.

Figure (2.1) The Relationship between Self-Efficacy, Goal-Setting and Achievement Motivation

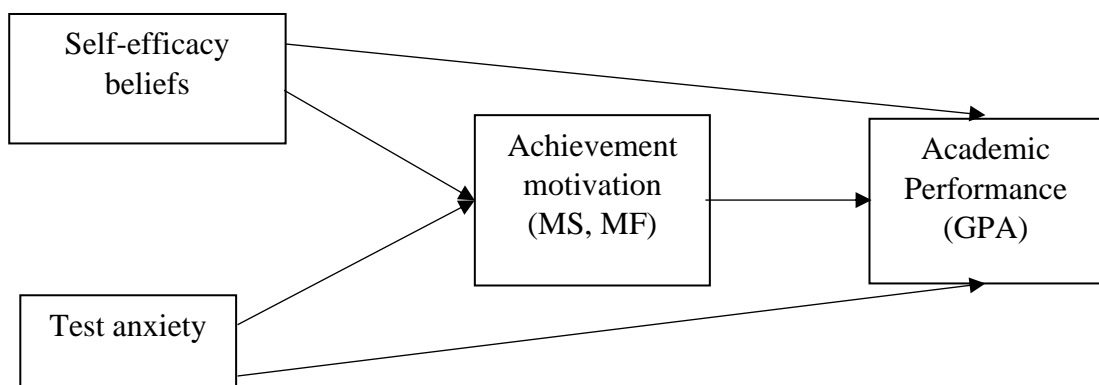


Source: Samantha David (2015)

The results of this study are described as follows. There is a statistically significant relationship between self-efficacy, goal-setting and achievement motivation among students in their final year of study. It was also founded that self-efficacy and goal-setting were significant predictors of achievement motivation and goal-setting made the largest unique contribution than self-efficacy.

The second previous study was found out as follow that was done by Hamid Movahed Mohammadi, et al., (2013). This study examined the influences of self-efficacy beliefs and test anxiety on achievement motivation and academic performance from Iranian Colleges of Agriculture. The conceptual framework for this study developed by Hamid Movahed Mohammadi et al., is shown in Figure (2.2).

Figure (2.2) Effects of Self-Efficacy Beliefs and Test Anxiety on Achievement Motivation and Academic Performance



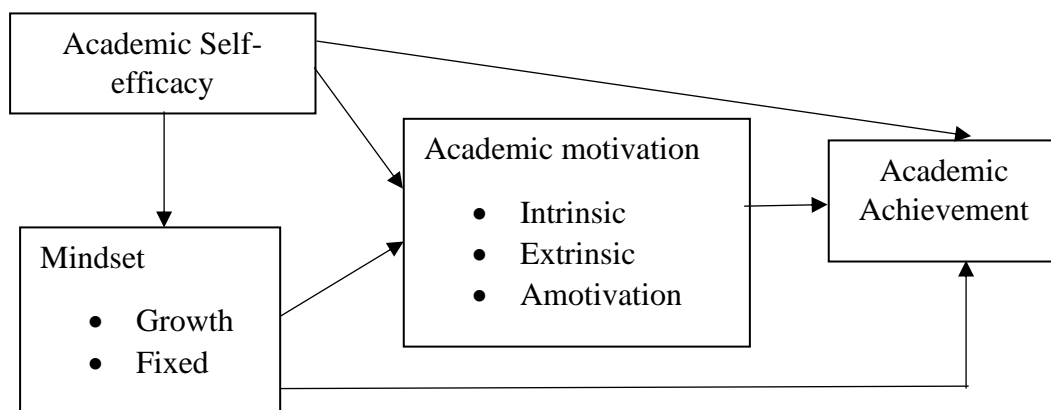
Source: Hamid Movahed Mohammadis et al., (2013)

The findings of this study showed that correlational analysis indicated the self-efficacy beliefs were positively related to motivation to approach success and academic performance and negatively related to motivation to avoid failure. In contrast, test anxiety was negatively related to motivation to approach success and academic performance and positively related to motivation to avoid failure. The positive correlation between motivation to approach success and academic performance was also founded, while the correlation between motivation to avoid failure and academic performance was negative.

Between the self-efficacy and test anxiety, the motivation to approach success and academic performance was more affected by self-efficacy beliefs than test anxiety. In contrast, the motivation to avoid failure was more affected by test anxiety than beliefs in self-efficacy. In addition, the effect on academic performance was more impacted by motivation to approach success than motivation to avoid failure.

Heather Loraine Ferguson (2017) examined the extent to which types of mindset, academic motivation, and academic self-efficacy were correlated with academic achievement among undergraduate communication sciences and disorders students in Great Lakes States universities. The conceptual framework of the study is displayed in Figure (2.3).

Figure (2.3) Linking Academic Achievement, Academic Self-Efficacy, Mindset and Academic Motivation



Source: Heather Loraine Ferguson (2017)

The results showed that undergraduate communication sciences and disorders students have very high extrinsic motivation, high intrinsic motivation, and very low

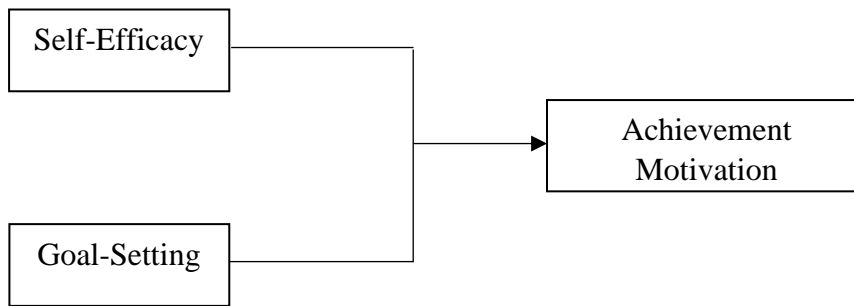
amotivation. The students had high growth mindset and high self-efficacy. And then the academic achievement of the students was negatively correlated to amotivation because the higher the amotivation, the lower the academic achievement. Academic self-efficacy was also related to academic achievement. Hence, the greater the academic self-efficacy, the larger the academic achievement. There is no significant relationship between mindset, academic motivation and academic achievement. The growth mindset is not directly linked to academic achievement, it has been linked to overall wellbeing.

2.5 Conceptual Framework of the Study

The conceptual framework of this study is adapted to Samantha David (2015) in order to explore the perception on self-efficacy and goal-setting of CPA trainees and to analyze the effect of self-efficacy and goal-setting on achievement motivation among CPA trainees from batch 44 and batch 45.

In Myanmar, CPA has existed as the famous and distinct profession for many years. From the SMEs and public company to government agency, every business or organization requires the skillful human resources in relevant department. The skillful accountant as CPA plays a crucial role in every business or organizations. For Certified Public Accountant, there are job positions mainly in public accounting, business and industry, government, non-profit, and educational field. Therefore, people want to pass CPA exam and to be qualified CPAs for more opportunities in their career. But It is impossible to pass CPA exam without self-efficacy and goal-setting. The conceptual framework for the study is shown in Figure (2.4) and this study tries to inquiry the effect of self-efficacy and goal-setting on achievement motivation among CPA trainees.

Figure (2.4) Conceptual Framework of the Study



Source: Adapted to Samantha David (2015)

In this study, the effect of self-efficacy and goal-setting on achievement motivation among CPA trainees will be analyzed. Self-efficacy level of CPA trainees is measured by ten questionnaires from self-efficacy theory. Respondents' perception on goal-setting is also evaluated by ten questionnaires in accordance with goal-setting theory. Finally, motivation for achievement is measured according to intrinsic and extrinsic motivation theory of learning. According to the conceptual framework of the study, the effect of self-efficacy and goal-setting on achievement motivation among CPA trainees is tested by using Multiple Regression Analysis. The results are expected to provide the significant and useful benefits.

CHAPTER III

BACKGROUND OF CPA TRAINEES

This chapter includes the explanation about Certified Public Accountants, registered Lists of CPA trainees from batch (44) and (45) and the demographic profile of CPA trainees.

3.1 Certified Public Accountants (CPAs)

The name of qualified accountants called CPA is different in various countries. CPA is a Certified Public Accountant in the United States, and is a certification provided by the American Institute of Certified Public Accountants, whereas other countries around the world have their own name for the similar designation as CPA in the country. The CPA is an acronym for the Certified Practicing Accountant in Australia which requires a certain amount of experience in order to be suitable working in accounting profession. And then Chartered Professional Accountant is referred to Canadian CPA. People applying for the CPA in the Philippines must obey certain requirements in the act provided for, which is known as the Philippine Accountancy Act of 2004.

The important role of this profession is to provide assurance services. Financial audit services, where CPAs testify to the reasonableness of disclosures, freedom from material errors, conformity to the relevant widely agreed accounting standards GAAP in the financial statement, are the most frequently performed services. In addition, CPAs may also be working in finance or organizational roles within business but they do not explicitly provide directly to the public. Therefore, CPAs is the famous professional position in the accounting field.

A Certified Public Accountant is a more qualified version of accountant that is responsible for handling finances, auditing, taxation and performing other essential functions. A business owner focuses on many business departments simultaneously but the accounting department is also the important one that requires complete attention. Therefore, it is a better way to hire a professional accountant to manage this department. In this situation, a person who has qualification like CPA is required in order to perform the related tasks effectively. Thus, a Certified Public Accountant is essential in every structured organization because it is someone who has received a

professional designation through a completion and combination of education, experience and licensing.

To become a CPA, the candidate must take and pass the Certified Public Accountant Examination, which is set by the related organization (such as MAC in Myanmar). Moreover, the candidate must not only pass the exam but also require to be experienced in audit firms. They are also required for continuous learning of career improvement and are under the direction of Myanmar Institute of Certified Public Accountants (MICPA) which is the professional accounting body of Myanmar. This body also serve as the community development as to interact with and distribute information from international accounting bodies to the member. Under the Myanmar Accountancy Council (MAC), MICPA was founded in 2013 and MAC is the national authority for accounting practice and license including the Certified Public Accountant and Accounting in Diploma.

There are a number of career options for CPAs and potential CPAs. They can work with major company in any sized firm ranging from a large firm to a small accounting practice within public accounting. Auditing, taxation, accounting and management consulting are the areas that they can work within the firm. In specialized fields of accounting such as financial forensics, business valuation, personal financial planning and IT consulting, CPAs may also provide services. They can also build a path to success within the government at either the union, state, division or township level. There are also many diverse opportunities for them to work within non-profit organizations like NGO and education.

The professional development for CPAs is to distribute knowledge of accounting standards among members of the accounting profession. A series of workshops on accounting and auditing practices, professional ethics, company law and taxation have been conducted by MICPA over the years since the “Continuing Professional Education (CPE)” program was initiated for the member of MICPA. These workshops are dedicated to improve the accounting industrial competency and performance of all MICPA members in all aspects. The main goals of MICPA are to improve accounting standards to international standards, gain global recognition of the principles of Burmese accounting standards and professionals, and further improve participants’ skills and abilities. Moreover, MICPA values the integrity, excellence, observance, collaboration and lifelong learning.

3.2 Registered Lists of CPA Trainees

At present, the MICPA is allowing the CPA courses for any graduates who interested in auditing and accounting field. Since batch 43, private accountancy schools have been allowed to open CPA courses as well as Myanmar Accountancy Council (MAC). There are 16 private accountancy schools which registered at MAC that are now opening CPA course. Hence, there are many chances for trainees to choose between MAC and private schools. The following Table shows the number of batch-45 (Part-1) and batch-44 (Part-2) students who registered at Union Auditor General Office.

Table (3.1) Registered Lists of CPA Trainees

	CPA (part-1)	CPA (part-2)
School of MAC	155	74
Private Accountancy Schools	1189	43
Self-Study	1397	385
Total	2741	502

Source: Myanmar Accountancy Council, Union Auditor General Office, Yangon

3.3 Profile of the CPA Trainees

The total number of respondents for this study collected from CPA batch (44) and (45) are 356 trainees. According to the results, the number of female trainees is larger than male and most of the respondents are single between the age of 21 and 30 years. The number of CPA (Part – 1) trainees are 205 and (Part – 2) trainees are 151 that are distinguished from total respondents. This shows that Part 1 trainees are larger than the number of Part 2. The educational background of respondents that described as the commerce and management graduates are large in number than other graduates and the respondents have other accounting diploma and certificates. Most of the respondents attends at private accountancy school to accomplish the CPA course. The job positions of respondents are most in accountant position except the number of other job positions. The respondents work mostly in private sector and working experiences is under 5 years.

3.3.1 Demographic Profile of Respondents

The demographic characteristics of 356 respondents from CPA batch 44 and batch 45 are showed in Table (3.2) by gender, age, marital status and year of study.

Table (3.2) Demographic Characteristics of Respondents

Demographic Characteristics	Number of Respondents	Percent (%)
Gender		
Male	36	10.1
Female	320	89.9
Age		
21-30 years	247	69.4
31-40 years	78	21.9
41-50 years	30	8.4
51-60 years	1	0.3
61 years and above	0	-
Marital Status		
Married	65	18.3
Single	291	81.7
Year of Study		
Part 1	205	57.6
Part 2	151	42.4

Source: Survey Data, 2020

According to the results, male respondents are 10.1% of total and female respondents are 89.9%. The number of females represents 320 in total and the rest 36 respondents are male. Therefore, female CPA trainees are larger in number than male. This survey divides the age levels into 5 parts as 21-30, 31-40, 41-50, 51-60 and 61 and above. There are 247 respondents at age 21-30 level and it is the 69.4% of total respondents and the largest group of respondents in all age levels. And then 78 (21.9%) respondents are at 31- 40 age level, 30 (8.4%) respondents are at 41-50 age level and at 51-60 age level, there is only one (0.3%) respondent at 51-60 age level. There is no respondent at 61 and above age level. There are 291 singles in all respondents that is larger than married (65 respondents) because most of the respondents are in 21-30 age group. Year of study indicates that among 356

respondents, there are 205 Part-1 respondents representing 57.6% and 151 Part-2 respondents representing 42.4%. This means that the number of Part-1 are larger than the Part-2 CPA trainees.

3.3.2 Educational Background of Respondents

This research targeted on CPA trainees from batch 44 and batch 45 who are attending at School of Myanmar Accountancy Council, Private Accountancy School and do as self-study. In this situation, the educational backgrounds of CPA trainees are collected as whether direct entrance (Commerce and Management Graduates), accomplished ACCA (Part I) and CIMA (Level 2), or completed the Diploma in Accounting (MAC) or passing entrance to attend CPA course.

In Table (3.3), bachelor degree, diploma and other certificates accomplished by respondents are shown. Bachelor of Commerce, Business Administration and Accounting are major degrees to attend CPA course and Diploma in Accounting (MAC), ACCA (Part I), CIMA (Level 2) are also important diplomas and certificates for direct entrancing CPA course. Since batch 43, MAC has allowed the private accountancy school to lecture and open CPA course for increasing the number of Certified Public Accountants and it is the chance for people who have not enough time to attend at the school of MAC.

Table (3.3) Educational Background of the Respondents

Educational Background	Number of Respondents	Percent (%)
Bachelor Degree		
Commerce and Management Graduates (BCom, BBA & BAct)	255	71.6
Other Degrees	101	28.4
Diploma		
Diploma in Accounting (MAC)	20	5.6
Other	336	94.4
Other Certificates		
ACCA (Part 1)	46	13
CIMA (Level 2)	4	1
Passing CPA Entrance	88	25
None	218	61
Name of School		
School of Myanmar Accountancy Council	69	19.4
Private School	181	50.8
Self-Study	106	29.8

Source: Survey Data, 2020

According to the survey data, the people who attend CPA course are mostly commerce and management graduates because they are 71.6% of the total respondents and 255 in number. The number of respondents who graduated in other degrees as Bachelor of Art and Science, L.L.B, B. Econ (Economics) and (Statistics) are 101 (28.4%) respondents who can attend CPA course by passing entrance or completing ACCA (part 1), CIMA (level 2) and Diploma in Accounting (MAC). Moreover, the diplomas received by respondents are Diploma in Accounting (MAC) and other diplomas as LCCI, Diploma in Management Accounting (UK), Dip IFR and Diploma in Accounting and Finance. In this part, 336 (94.4%) respondents are other diplomas holders which are larger than 20 respondents who have passed Diploma in Accounting (MAC).

The other certificates include ACCA (Part 1), CIMA (Level 2), passing CPA entrance and others. In the respondents, passing ACCA (part 1) is 46 (13%) respondents, passing CIMA (level 2) is 4 (1%) respondent and passing CPA entrance is 88 (25%) respondents. The other number of respondents are trainees who has no other certificates like stated above and 218 (61%) in total. The last part stated in the Table is the school that CPA trainees attend. The 181 (50.8%) respondents attend at private accountancy school and it is larger than the respondents who attend at school of MAC (19.4%) and do as self-study (29.8%)

3.3.3 Occupational Background of the Respondents

In this section, respondents' occupational background about job position, types of work organization, and working experiences are presented. Table (3.4) states the occupational background of CPA trainees.

Table (3.4) Occupational Background of the Respondents

Occupational Background	Number of Respondents	Percent (%)
Job Position		
Auditor	97	27.2
Accountant	101	28.4
Apprentice	50	14.1
Others	108	30.3
Work-Organization		
Private	153	43
Government	68	19.1
Audit Firms	87	24.4
NGO	9	2.5
Others	39	11
Working Experience		
Under 5 years	239	67
6-10 years	64	18
11-15 years	34	10
16-20 years	12	3
21 and above	7	2

Source: Survey Data, 2020

Table (3.4) presents that the job positions of respondents are classified as auditor, accountant, apprentice and others. Most of the respondents are in job positions that are related with accounting, finance and auditing field. The largest number of respondents, 108 (30.3%) are in other job positions such as deputy staff officer, technical executive, financial analyst, students and finance manager. In the respondents, the number of accountants is second largest as 101(28.4%) in number and then 97 respondents as auditors. The respondents who perform as apprentices in audit and accounting departments are 50 (14.1%).

The most of the respondents work at private sector and they influence the 43% of total respondents. The other respondents are 19.1% in government sector, 24.4% in audit firm, 2.5% in NGO. And the rest 39 (11%) respondents are in other sectors. The biggest range of respondents is 67% of (239 respondents) who experienced under 5 years in their current job. The second largest group is the 64 respondents (18%) who experienced between 6 and 10 years, and then 34 (10%) of respondents have an experience between 11 and 15 years, 12 (3%) have an experience between 16 and 20 years. There are seven respondents whose experience are 21 year and above.

CHAPTER IV

ANALYSIS ON THE EFFECT OF SELF-EFFICACY AND GOAL-SETTING ON ACHIEVEMENT MOTIVATION AMONG CPA TRAINEES

This chapter reveals research design, reliability statistics and the perception on self-efficacy, goal-setting and achievement motivation of CPA trainees. It also describes the analysis on the effect of self-efficacy and goal-setting on achievement motivation among CPA trainees.

4.1 Research Design

This study intended at analyzing the effect of self-efficacy and goal-setting on achievement motivation among CPA trainees. The sample size is 356 respondents which are collected from 3243 trainees. The primary and secondary data are used in this research. The primary data is collected from 356 CPA trainees by using structured questionnaires with google form through via Facebook messenger and SMS. And the secondary data is compiled form related research journals, articles, library books, and academic websites. Quantitative research method and Multiple Regression Analysis are applied in this study.

4.2 Reliability Test

Reliability analysis of scales or questionnaires in this study is carried out by performing Cronbach's alpha as a measure of internal consistency. Table (4.1) shows the results of test for independent as self-efficacy and goal-setting, and dependent variables as achievement motivation.

Table (4.1) Reliabilities of the Variables

Sr. No	Scales	Items	Cronbach's Alpha
1	Self-Efficacy	10	0.847
2	Goal-Setting	10	0.883
3	Achievement Motivation	11	0.865

Source: Survey data, 2020

The number of statements used to measure self-efficacy and goal-setting are ten statements and to measure the achievement motivation is eleven statements. The alpha value of self-efficacy and goal-setting are above 0.7 which shows the reliability of each variable. Moreover, the dependent variable's alpha value is also above 0.7 and therefore all of the variables are consistent and reliable in this study.

4.3 CPA Trainees' Perception on Self-Efficacy, Goal-Setting and Achievement Motivation

This study described the analysis of self-efficacy and goal-setting on achievement motivation among CPA trainees. Measurements of self-efficacy level, goal-setting and achievement motivation are conducted by means and standard deviation. The mean score for each statement is calculated and discussed. The minimum, the middle, and the maximum value of mean score is 1,3 and 5 and each statement is measured with Five points Likert Scale. If the mean score is less than 3, respondents are not accepted with current self-efficacy level, goal-setting questionnaires and motivation for achievement related with attending CPA course.

4.3.1 CPA Trainees Perception on Self-Efficacy

The perception level of CPA trainees on self-efficacy measured with ten questions. Regarding the level of perception with the CPA Trainees answered, the scores are range. The overall mean value and the mean value for each statement are presented in Table (4.2).

Table (4.2) Trainees' Perception on Self-Efficacy

No.	Particular	Mean
1	Achieving most of the goals which set in life.	3.62
2	Facing difficult tasks or assignments during attending CPA course and sure to accomplish them.	3.81
3	Establishing on mind relating with any endeavor and believing to succeed it.	4.24
4	Successfully overcome many challenges when facing as a CPA student.	4.00
5	Performing effectively and efficiently on many different tasks between work and learning processes.	4.06
6	Learning all subjects understandably what is being taught in CPA's classes.	3.95
7	Deciding to accomplish something that's important and then keep trying to accomplish it, even it is harder.	4.22
8	Believing to succeed in whatever career path that has been chosen likes being CPA.	4.26
9	Remaining calm when facing difficulties because can rely on coping abilities.	4.02
10	Struggling to accomplish attending CPA course between work stress and not enough study time but focus on the progress instead of feeling discouraged.	3.61
	Overall Mean	3.98

Source: Survey Data, 2020

Table (4.2) reveals that overall mean value of self-efficacy is 3.98 and exists at middle value of mean score. Among them, the highest mean value is 4.26 and the lowest mean value is 3.61. The factors believe to success in whatever career path they choose has the largest mean value among ten statements of self-efficacy because respondents have the high level of self-efficacy to achieve the goals that they set related with another field. And the factor struggling to accomplish CPA course between work stress and not enough study time, but focus only on the progress has the lowest mean value which means that the respondents may discourage sometimes on attending CPA course between the work stress and not enough study time. However,

the overall mean of self-efficacy showed the acceptable level and said that the respondents have high self-efficacy.

4.3.2 CPA Trainees Perception on Goal-Setting

The following Table (4.3) describes CPA trainees' perception on goal-setting. There are ten statements in goal-setting.

Table (4.3) Trainees' Perception on Goal-Setting

No.	Particular	Mean
1	Setting long-term goals such as earning a CPA certificate or being CPA (qualified).	4.26
2	Setting goal as becoming CPA (qualified) is based on own interest and plan for the future.	4.42
3	Goals are set in order to help be more successful in career.	4.31
4	Instead of worrying about whether other people are doing better, focus on own improvement.	4.37
5	Think about barriers that might get in way of the setting goal and be confident to meet it.	4.22
6	Setting goals that help to keep organized and focused on one thing.	3.92
7	For career improvement, setting goal as being a qualified CPA.	4.39
8	Goals state exactly what results that plan to achieve.	4.21
9	Goals are stated in quantifiable terms that are challenging but achievable.	3.83
10	Setting goal to perform in effective and efficient manner when want to learn something new.	4.05
	Overall Mean	4.20

Source; Survey Data,2020

Table (4.3) shows that overall mean value of goal-setting is 4.20 and presents above middle value of mean score. Among them, the highest mean value is 4.42 and the lowest mean value is 3.83. The factor becoming CPA (qualified) is based on own interest and plan for future has the highest mean value among ten statements which shows that the goal for attending CPA course is based on their own interest and plan

for the future of life. On the other hand, the factor goals are quantifiable terms, challenging and achievable has the lowest mean value which represents that the trainees don't ensure about the goals they set that are stated in quantifiable terms such as passing exam within two years. But it is concluded that the overall mean of goal-setting showed the acceptable level and said that the respondents set the goal in accordance with goal-setting theory.

4.3.3 CPA Trainees Perception on Achievement Motivation

The CPA trainee's perception on motivation for achievement is described in the following Table (4.4) and the achievement motivation has the eleven statements.

Table (4.4) Trainees' Perception on Achievement Motivation

No.	Particular	Mean
1	Like the rewards as high salary, promoting job position and job opportunities that studies bring.	4.42
2	Try to work hard in studies because doing well in studies will bring high status.	4.18
3	For more opportunities, dedicating in studies in order to be the goal medalist winner or pass the CPA exam with high marks.	3.34
4	Like this study because of sharing and interacting accounting knowledge with friends during attending course.	4.03
5	Because strong interest and passion on learning in accounting field, try to work hard in studies.	4.09
6	Like the intellectual challenge brought about by the studies.	4.17
7	Like to think and solve the assignments and lessons from the studies.	4.12
8	Like the social relationship with friends and teachers during attending this course.	4.21
9	Like to have fun with friends and teachers when studying.	4.28
10	Like to get honor and praise from my family and friends for passing CPA exam.	4.21
11	Like to get honor and praise from superior officer and peers at work for passing CPA exam and achieving certificate as a qualified CPA.	4.14
	Overall Mean	4.11

Source: Survey Data, 2020

According to Table (4.4), the overall mean value of achievement motivation is 4.11 and exists above the middle level of mean score. Among them, the highest mean value is 4.42 and the lowest mean value is 3.34. The factor high level of salary, promotion and job opportunities bring by CPA has the highest mean value among eleven statements which means that the trainees prefer the incentives that can be received after finishing CPA course. The factor winning goal-medalist and getting high-marks in exams has the lowest mean value which means that the trainees who are attending CPA course don't interest to pass the examination outstandingly. It is concluded that the overall mean of achievement motivation showed the acceptable level and said that the respondents have high motivation on attending CPA course.

4.4 The Relationship between Self-Efficacy, Goal-Setting and Achievement Motivation of CPA Trainees

Correlation is the relationship between two or more paired variable or two or more set of data to measure the degree of relationship. Correlation coefficient ranges from - 0.1 to + 0.1. If the value is positive, it means that as one variable get larger, the other gets larger. If the value is negative, it means that as one variable get bigger, the other gets smaller. In this section, the correlation of the independent variables as self-efficacy and goal-setting are tested to show their correlation with dependent variable, achievement motivation. The result of correlation analysis of variables is shown in Table (4.5).

Table (4.5) The Relationship between Self-efficacy, Goal-Setting and Achievement Motivation of CPA Trainees

	Achievement Motivation	P Value
Self-Efficacy	0.596**	0.000
Goal-Setting	0.731**	0.000

Source: Survey Data,2020

**Correlation is significant at the 0.01 level.

*Correlation is significant at the 0.05 level.

Dependent variable: Achievement Motivation

The self-efficacy and goal-setting are significantly correlated with achievement motivation at 0.01 level in accordance with the result that is shown in Table (4.5). It can be concluded that the self-efficacy and goal-setting have strong

correlation with achievement motivation of CPA trainees and goal-setting has more relationship with achievement motivation because its correlated value is higher than self-efficacy, According to the results, the stronger the self-efficacy and goal-setting, the larger the trainees' motivation on their learning. Thus, results showed that self-efficacy and goal-setting are essential to CPA trainees' achievement motivation. The trainees should emphasize their self-efficacy and goal-setting in order to enhance achievement motivation in executing goal like attending and passing CPA course, and becoming a Certified Public Accountant.

4.5 Analysis on the Effect of Self-Efficacy and Goal-Setting on Achievement Motivation among CPA Trainees

To analyze the effect of self-efficacy and goal-setting on achievement motivation, the multiple regression analysis is used. The result of SPSS output that analyzed the effect of self-efficacy and goal-setting on achievement motivation is shown in Table (4.6).

Table (4.6) Effect of Self-efficacy and Goal-setting on Achievement Motivation among CPA Trainees

Scale	Unstandardized Coefficients		t	Sig.
	B	Std. Error		
(Constant)	0.883	0.160	5.504	0.000
Self-Efficacy	0.135**	0.052	2.617	0.009
Goal-Setting	0.640**	0.053	12.060	0.000
R	0.737			
R Square	0.544			
Adjusted R Square	0.541			

Source: Survey Data, 2020

**Correlation is significant at the 0.01 level.

*Correlation is significant at the 0.05 level.

Dependent Variable; Achievement Motivation, $p < 0.01$

Multiple Regression Analysis was conducted to test the effect of self-efficacy and goal-setting on achievement motivation. The results of multiple regression

provided that self-efficacy and goal-setting were positive and significant relationship with achievement motivation of CPA trainees ($B = 0.135$, $p = 0.009$, $B = 0.640$, $p = 0.000$).

The first significant practice is self-efficacy and the coefficient for this is 0.135. It shows that the level of respondents' achievement motivation would increase by 0.135 for every unit change in the factor of self-efficacy when other variable is constant. There is significant and positive relationship between self-efficacy and achievement motivation at 0.01 level. It can be concluded that the trainees have higher level of self-efficacy to enhance the achievement motivation.

The second significant factor is goal-setting of respondents and it has more effect on achievement motivation. The goal-setting's coefficient value on achievement motivation is 0.640. It reveals that the level of achievement motivation would increase by 0.640 for every unit change in the practice of goal-setting when other variable is constant. This also implies that there is a positive and significant relationship between goal-setting and achievement motivation at 1% significant level. Therefore, it can be concluded that respondents set smart personal goal that will assist them to motivate while attending the CPA course. The results of Multiple Regression Analysis clearly indicates that self-efficacy and goal-setting have positive association with trainees' achievement motivation.

CHAPTER V

CONCLUSION

This chapter includes findings and discussion, suggestions and recommendations, and limitations and need for further study based on the effect of self-efficacy and goal-setting on achievement motivation among CPA trainees from batch 44 and batch 45.

5.1 Findings and Discussion

This study was conducted to analyze the effect of self-efficacy and goal-setting on achievement motivation among CPA trainees from batch 44 and batch 45. To achieve the main objective, this study was intended to explore the perception on self-efficacy and goal-setting of CPA trainees. The second objective of the study was to analyze the effect of self-efficacy and goal-setting on achievement motivation of CPA trainees. The data was collected from CPA trainees of Part-1 and Part-2. According to the demographic profile of respondents, the majority of trainees were female. Most of the respondents were between 21 and 30 years old and single. In the result of educational background of respondents, majority were commerce and management graduates from University of Economics (BCom, BBA, BAct) and the rest were other bachelor degree holders. Most of the respondents were attending at private accountancy school and the second most studying type was the self-study. It was also found that most of the respondents were in other job positions as finance manager, financial analyst, deputy staff officer, supervisor and technical executive rather than auditor and accountant among total respondents. Most of them work at private sector and working experience of respondents was mostly under 5 years.

Survey questionnaires on self-efficacy and goal-setting of CPA trainees include ten statements and achievement motivation of them includes eleven statements. Among the statements of self-efficacy, believe to succeed in whatever career path that choose is the most motivation statement. And among the goal-setting statements, becoming CPA (qualified) is based on own interest and plan for future is also the most motivational factor. This study also identifies the correlation between self-efficacy, goal-setting and achievement motivation of CPA trainees and the correlation between them are positive and significant. Therefore, the better the

effective self-efficacy and goal-setting of CPA trainees, the more the achievement motivation of them on attending CPA course.

The study analyzes the effect of self-efficacy and goal-setting on achievement motivation among CPA trainees by using multiple regression analysis. Accordingly, self-efficacy has the significant impact on motivation for achievement but slightly less than the effect of goal-setting on achievement motivation. Therefore, the study pointed that goal-setting are more effect on achievement motivation because of the goal of attending the CPA course and becoming qualified CPA is based on their own interest, focus on career improvement and one thing that want to achieve, the trainees motivate on this goal they set.

5.2 Suggestions and Recommendations

Certified Public Accountant trainees have the acceptable level of self-efficacy to take and pass the exam of CPA course and set the goal like achieving CPA certificate for future career development but the trainees need to ensure that they must pass the exam with suitable qualifications and apply the knowledge received from CPA course for the Myanmar Accounting Society. Furthermore, the trainees also should learn and try to deeply understand their lessons and lectures not only for getting high-salary job position and rewards but also for improving their career path and the standard of Myanmar Accounting and Auditing Sector. And Myanmar Accountancy Council and Union Auditor General Office should evaluate, update and inform the syllabus and other related information on up-to-date basic for improving skills and knowledge of the trainees toward international career advancement. Moreover, Myanmar Institutes of Certified Public Accountants (MICPA) should try to reach the international accountancy body more than in Asian countries because recognizing and supporting the accountancy profession as critical role can play for the economic growth of a country and also try to expand the field of working for Certified Public Accountants.

Starting in the 2016 academic year, CPA course can be attended by any graduates who meet the criteria of Myanmar Accountancy Council. This allowance increased the number of trainees and qualified CPA in recent years. This is the good sign for Myanmar's Accounting and Auditing Sector that is relevant with the professional human resource market. CPA course has six subjects and the learners

must take an exam within 1 year to answer all subjects but the learners who registered in Batch 45 don't need to answer all subjects and they can divide into two time to take an exam. Therefore, they can concentrate on the subjects because they have enough time to study and to take the exam. As like this, the responsible organization of CPA should consider the reasonable and effective plans for CPA trainees/learners in order to promote the number of qualified CPAs.

MICPA has also built solid relationship with professional accountancy bodies in Asian countries in order to harmonize the accounting and financial reporting requirements of Myanmar by pursuing membership in the Asian Accountants Federation with all forms of industries. Furthermore, Myanmar Accountancy Council allowed the private accountancy schools to open CPA course under their guidance from the start of batch (43). Therefore, this is the opportunity for learners who can't attend at the MAC school because of their work timetable and other conditions. For doing this, learners can attend at the private school they want and the private schools can help to enhancing the number of qualified CPAs by sharing or teaching in effective and efficient way.

5.3 Limitations and Need for Further Study

When carrying out of this study, there has some difficulties of collecting data from respondents during Covid-19 period. The scope of data is limited to collect the trainees of batch 44 and batch 45. Most of the respondents answered the structured questionnaires through via google form on social network. Therefore, it is important to save the respondent's data on google form to avoid the virus of internet error and accidental situations.

Selecting sample is especially important cause selected samples can represent the whole population of respondents. The various results on the research study may take place if different analysis method is used. It is important to use relevant method when analyzing the data. This study only focused on self-efficacy, goal-setting and achievement motivation of the CPA trainees from batch 44 and batch 45 and the further study should conduct in another professional fields such as medical, engineering and finance. The analysis on the self-efficacy, goal-setting and performance of qualified CPAs or ASEAN CPAs related to CPA course should also be conducted and the sample should reliably cover the number of populations.

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APPENDIX A

The Effect of Self-Efficacy and Goal-setting on Achievement Motivation among CPA Trainees

I am a student who is attending Master Degree of Commerce at Yangon University of Economics. This survey questionnaire is operated to study the research paper “The Effect of Self-Efficacy and Goal-setting on Achievement Motivation among Certified Public Accountants (CPA) Trainees” to submit as a partial fulfillment for the requirements of the degree of Master of Commerce (M. Com) from Department of Commerce at Yangon University of Economics. And the answers of all respondents will be kept confidentially and all responses are used only for the research paper. Thank you so much for giving your precious time.

1. Respondents' profile

1.1 Demographic Information

1. Gender

Male

Female

2. Age

21-30

31-40

41-50

51-60

61 and above

3. Marital Status

Married

Single

4. Year of Study

Part I

Part II

1.2 Educational Background

(a) Bachelor Degree

(b) Diploma

(c) Other Certificates

ACCA Part (1)

CIMA Level (2)

Passing CPA Entrance

None

1.3 Name of School You attend

School of Accountancy Council Private School
Self-Study

1.4 Occupational Background

(a) Job position -----

(b) Work-Organization

Private Government
Audit firms NGO
Other

(c) Working Experience -----

2. Level of Self-Efficacy during the period of attending CPAs course

Please point out the extent of your self-efficacy to the statements by ticking only one appropriate scale on the right side of each question. (1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree).

Self-Efficacy Scales for students who attending CPAs course

No.	Particular	1	2	3	4	5
1	I am able to achieve most of the goals like passing CPA course within 2 years that I have set for myself.					
2	When facing difficult tasks or assignments during attending CPA course, I am sure that I will accomplish them.					
3	I believe I can succeed at almost any endeavor to which I set on my mind.					
4	I am able to successfully overcome many challenges when facing as CPA student.					
5	I am confidence that I can perform effectively and efficiently on many different tasks between work and learning processes.					

No.	Particular	1	2	3	4	5
6	I can learn all subjects understandably what is being taught in CPA's classes.					
7	Once I've decided to accomplish something that's important to me, I keep trying to accomplish it, even it is harder than I thought.					
8	I believe that I will succeed in whatever career path likes being CPA I choose.					
9	I can remain calm when facing difficulties because I can rely on my coping abilities.					
10	When I'm struggling to accomplish attending CPA course between work stress and not enough study time, I will focus on my progress instead of feeling discouraged.					

3. Goal-Setting Questionnaire

The following questionnaires are to measure about how you set goal for your career path. (1= Strongly Disagree, 2= Disagree, 3= Neutral, 4= Agree, 5= Strongly Agree).

No.	Particular	1	2	3	4	5
1	I set long-term goals for myself such as earning a CPA certificate or being CPA (qualified).					
2	My goal as becoming CPA (qualified) is based on my own interest and my plan for the future.					
3	I set goals to help me more successful in my career.					
4	I focus on my own improvement instead of worrying about whether other people are doing better than me.					
5	When I set goals, I think about barriers that might get in my way and I am confident that I can meet it.					

No.	Particular	1	2	3	4	5
6	My goals help to keep me organized and focused on one thing.					
7	I set goal as being a qualified CPA for career improvement.					
8	My goals state exactly what results I plan to achieve.					
9	My goals are stated in quantifiable terms such as I will pass exam within two years and that are challenging but achievable.					
10	When I want to learn something new, I set goal to perform in effective and efficient manner.					

4. Achievement Motivation Scale

The following questionnaires are to point out what types of motivation that you have for attending CPA course. (1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree).

4.1 Extrinsic Rewards

No	Particular	1	2	3	4	5
1	I like the rewards as high salary, promoting job position and job opportunities that studies bring.					
2	I try to work hard in studies because doing well in studies will bring high status.					
3	I like to dedicate in studies in order to be the goal medalist winner or pass the CPA exam with high marks for more opportunities.					

4.2 Intrinsic Rewards

No	Particular	1	2	3	4	5
4	I like studies because I can share and interact accounting knowledge with friends during attending course.					
5	I try to work hard in studies because of my strong interest and passion on learning in accounting field.					
6	I like the intellectual challenge brought about by the studies.					
7	I like to think and solve the assignments and lessons from the studies.					

4.3 Social Rewards

No	Particular	1	2	3	4	5
8	I like the social relationship with friends and teachers during attending this course.					
9	I like having fun with friends and teachers when studying.					
10	I like getting honor and praise from my family and friends for passing CPA exam.					
11	I like getting honor and praise from superior officer and peers at work for passing CPA exam and achieving certificate as a qualified CPA.					

APPENDIX B

Reliability Statistics

Scale: Self-efficacy

Cronbach's Alpha	No. of items
0.847	10

Scale: Goal-setting

Cronbach's Alpha	No. of items
0.883	10

Scale: Achievement Motivation

Cronbach's Alpha	No. of items
0.865	11

Correlations between Self-efficacy, Goal-setting and Achievement Motivation

		AM	SE	GS
AM	Pearson Correlation	1	0.596**	0.731**
	Sig. (2-tailed)		0.000	0.000
	N	356	356	356
SE	Pearson Correlation	0.596**	1	0.727**
	Sig. (2-tailed)	0.000		0.000
	N	356	356	356
GS	Pearson Correlation	0.731**	0.727**	1
	Sig. (2-tailed)	0.000	0.000	
	N	356	356	356

** Correlation is significant at the 0.01 level (2-tailed).

Model Summary

Model	R	R Squares	Adjusted R Square	Std. Error of the Estimate
1	0.737 ^a	0.544	0.541	0.36505

a. Predictors: (Constant), GS, SE

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	56.014	2	28.007	210.166	0.000 ^b
	Residual	47.041	354	0.133		
	Total	103.055	356			

a. Dependent Variable: AM

b. Predictor: (Constant), GS, SE

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.883	0.160		5.504	0.000
	SE	0.135	0.502	0.137	2.617	0.009
	GS	0.640	0.053	0.632	12.060	0.000

a. Dependent Variable: AM