The Use of The Rasch Model on The Instruments of Accounting Students' Attitude and Interest in The Accounting Profession

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Abstract : This study aims to validate the instruments related to the attitudes and interests of accounting students towards the accounting profession. The sample of this research is accounting students by distributing questionnaires, then analyzed the data using Winstep Rasch. There are 120 remaining data after deducting 86 outlier data which are analyzed again using Winstep Rasch software. The results of this study showed the value of Cronbach's alpha (KR-20) was 0.95. The most difficult question element to be agreed upon by the respondents was the Q10 item which was included in the attitude instrument, namely the question "Accountants are boring people" with a logit element value of +3.33.

Keywords : Attitude, Interest, Accounting Profession, Rasch Model

1 Introduction

In this modern and advanced era, education has developed very rapidly. People in the world, including Indonesia, already have a high awareness of the importance of education so that they no longer hesitate to take or take the highest possible education. This is inseparable from everyone's desire to realize their dreams and careers that they dream of. This is also supported by the number of employment sectors and the variety of employment opportunities. Therefore, they will choose the appropriate education or support their career goals.

Career is defined as something that implies an education that is realized with certain skills, success, dedication and commitment, personal and financial meaning [1]. A career is a set of encounters or jobs held throughout the course of a person's life that offer consistency, tranquility, and hope for advancement in order to foster particular attitudes and behaviors. The choice of a suitable or appropriate career will have a good impact on a person because the suitability of a career with potential will produce good or maximum profits or profits [2]. In everyone, interests play an important role in his life. Therefore, the choice of a career must be adjusted to the interests and potential of a person because the presence of interest and potential will create a sense of love for the work carried out and will bring out all the potential in a person.

At the college level, a student will choose an accounting major to support their ability to realize their career goals, namely as an accountant in a company, government accountant, auditor, educator accountant, financial consultant and public accountant. The accounting department itself is one of the favorite departments in the economics faculty at every new student admission or is one of the study programs with the most students in Indonesia. Based on the Higher Education Statistics report, Accounting is in the third place for undergraduate study programs with the most students, namely 339,255 undergraduate students [3]. Many factors make students have an interest in accounting majors compared to other majors.

According to [4] interest is a long-lasting tendency towards an object or in doing an activity (action) based on feelings of interest, pleasure, which arise from within. In addition, interest is an intrinsic motivation as a learning force that becomes the driving force of a person in carrying out activities with full perseverance and tends to settle, where the activity is a learning experience process that is carried out with full awareness and brings feelings of pleasure, and love.Compared to other countries, the condition of the accounting profession in Indonesia is still of concern, both in terms of the quality of competence and the quantity of its workers. Based on data from the Indonesian Accounting Association [5] Indonesia itself has produced more than 30,000 accounting graduates. However, only about 20,000 of these 30,000 graduates are registered as professional accountants at the Indonesian Accounting Association. Then, the latest data [6] holders of Chartered Accountants or professional accountants in Indonesia totaled 20,569, consisting of 4,710 active Chartered Accountants and 15,859 inactive. This number also continues to decrease compared to previous years where in 2009 the number of registered accountants was 46,633 people.

The phenomenon above illustrates that, although Indonesia has a lot of accounting graduates, in fact graduates who are really interested in pursuing the accounting profession are not as many as graduates. This is also an important issue for Indonesia. According to the Head of Public Accountant Business Division of PPAJP, Agus

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Suparto, the need for professional accountants in Indonesia is clearly very high, so that according to him, Indonesia still lacks professional accountants in various sectors of the world of work to develop economic development.

According to [7] between junior and senior accounting students, there are variances in how they view the accounting industry. According to a claim, senior accounting students are seen differently from junior accounting students. This is because the more senior or the longer students take accounting courses, the greater their disinterest in accounting, and do not want to have a career and work as an accountant. The negative perception of senior accounting students about the accounting profession that the work is quite boring and their difficulty understanding accounting material are the causes.

In general, the factors that cause students' attitudes and interest in accounting careers are not only those described above. Student attitudes towards accounting careers are divided into 2 components, namely intrinsic and extrinsic [8]. The intrinsic component is related to a person's personal desires or satisfaction and this component is not affected by external things such as pressure or rewards. While the extrinsic component is a component related to the activities carried out to achieve distinguishable results [8]. This component is about the results or awards that students will get in the future from taking accounting majors. Such as prospects in the availability of job opportunities, financial rewards and professional recognition.

According [9] financial incentives, often known as salary and professional recognition, significantly affect or perhaps serve as the primary factor in accounting students' decisions to pursue a career in accounting. Then according to [10] financial salaries or awards, professional training, and work environment influence the job choice of accounting students. According to the research, professional recognition, societal values, and labor market factors have little bearing on the career decisions made by accounting students in the face of the industrial revolution 4.0.

However, in the [11] research, professional training, societal values, and labor market considerations are those that influence a person's decision to enter the accounting profession. While financial awards, professional recognition, work environment and personality in the accounting field have no effect on the choice of the accounting profession and the results also show that finance is not what students are looking for but they also want status or recognition for their chosen profession.

This study focuses on testing the validity of the instrument for measuring attitudes and interests of accounting students towards the accounting profession. Therefore, this study provides significant empirical evidence related to the psychometric characteristics of the questionnaire. This study contributes to enriching the literature on the instrument validation of accounting students' attitudes and interests towards the accounting profession by using the Rasch model analysis.

2 Literature Review

2. 1 Accounting as a Profession

Accountant is a degree given to someone who has studied accounting at the economics faculty and has passed the Accounting Profession Education. The American Accounting Association (AAA) defines accounting as the act of gathering, analyzing, and reporting economic data so that users of the data can make informed decisions. According to Generally Accepted Accounting Principles (GAAP), accounting attempts to provide information in the form of financial statements that fairly reflect the financial position, results of operations, and any changes in financial position [12].

The designation of "Accountant profession" (Ak) is available to students who have completed the Accounting Profession Education, and have the opportunity to pursue careers as government auditors, internal auditors, public sector accountants, management accountants, educator accountants, tax accountants, financial accountants, and information systems accountants [13]. Accounting education must also create a professional accountant so that it is in line with developments requiring accountant services in the future [13]. In [14] research stated that most students decided to choose accounting majors because of their willingness to become professionals in the accounting field.

2.2. Attitudes of Accounting Students Towards the Accounting Profession

Attitude is the reaction of someone who gets a stimulus either from outside in a situation or in the environment the person is in [15]. Attitudes are categorized as internal factors (indogenous) that affect decisions in the form of positive feelings that support (favorable) and feelings that do not support (unfavorable) [16]. In the study of [17] discovered that accounting students had a positive outlook on the field at the start of the course. However, at the end of the study, they had a lower perceived value of accounting.

2.3. Intrinsic Interest and Extrinsic Interest

Interest arises in themselves because they are interested in something that is useful for their needs. Interest is an urge or driving force, which moves a person to do an activity, including in terms of choosing [18]. Intrinsic

interest is measured based on three statements that evaluate the respondents' internal enjoyment of the accounting program, namely attractive, fun and challenging [19].

Career choices within the scope of accounting students are intrinsic interests which are determined as relevant views [20]. According to [21] the desire of accounting students to advance their skills in the field they work in, particularly the accounting profession, can be influenced by both individuals and other people. Intrinsic interest also refers to the pleasure one feels after doing an activity [20].

Extrinsic interest relates to the appeal of distinct incomes, such as financial incentives, employment prospects, high pay, and recognition. The level to which students' enthusiasm for accounting study programs results in greater financial opportunities, a secure future, and an accounting job is also estimated by extrinsic motivation [19]. In [22], undergraduate students majoring in accounting will prefer a public accounting career to management accounting because they are concerned with extrinsic work opportunities and profits.

2.4. Rasch Models

George Rasch, a Danish mathematician, created the Rasch mathematical model to bring social science measurements closer to conventional physical measurements [23]. This Rasch model uses a ministep application and produces accurate analytical results [24]. The Rasch model overcomes the grain problem, is quite resistant to missing data, and has met objective measurements [24]. Rasch model can help social science researchers to improve the quality of their research, because of the right basic principles and appropriate data processing models, especially for quantitative research with ordinal data processing. Because the Rasch model fulfills 5 objective measurement requirements [25].

In the Rasch model we have to estimate all the parameters in the model. There are at least four steps in parameter estimation in the Rasch model, namely: (1) Estimating the ability of the respondent or testee, (2) Estimating the item difficulty level, (3) Testing the fit of the model with data, (4) Application of the model for item validation. Basically the parameter estimation technique consists of two approaches, namely a separate method and a simultaneous method. A separate method is used to evaluate the respondent's ability and vice versa by calibrating the difficulty of the items. The simultaneous method is carried out by estimating the level of item difficulty and the respondent's ability at the same time [26].

The Rasch model is a current theory of valuation that can validate the calculation of items and people in a distribution map. A computational tool with a computer on the Rasch model is software Winstep to analyze test-generated scores in order to determine factors like MNSQ Outfit, Point Measure Correlation, Item Reliability, and others [27].

The Rasch model, which compares students' abilities based on the difficulty of the questions, is relatively simple to use and implement to examine accurate findings and monitor opportunities to answer questions correctly [28]. In order to produce measurement results for the same interval value, Rasch built a measurement model through data that establishes the relationship between the student's own level of ability (Person ability) and the difficulty of the item (Item difficulty) [25].

The advantages of the Rasch model according to [29] the Rasch model handles item problems, is resistant to missing data, meets objective measurements. By utilizing the Rasch model, this is a solution to the problem of the validity of the Rasch model which can offer data and recommendations for test validity tools based on research subjects' responses [24].

3 Research Method

This study uses quantitative research methods with analysis using the Rasch model using Winstep software which is carried out to evaluate data from 29 items. The Rasch model employed in this study is consistent with the study's goal to evaluate the reliability of the instrument used. The instrument in this study was to measure the attitudes of accounting students using the [30] questionnaire, which referred to the research by [17] which contained 14 question items. Then the instrument for measuring interest uses a questionnaire by [19] which refers to the articles of [31] and [32] which there are 2 dimensions, namely intrinsic interest and extrinsic interest which there are 6 question items. Then the instrument measuring intention commitment uses a questionnaire by [19] which contains 10 items but in this study only used 9 question items.

Purposive sampling, which selects the sample based on criteria, was used to acquire the data. A survey is conducted utilizing Google Docs to distribute questionnaires. The sample of this research is students from all over Indonesia who are studying at D3 and S1 Accounting study programs and students from D3 Taxation study programs at both State Universities and Private Universities. Respondents collected in this study were 221 respondents but the respondents who matched the sample of this study were accounting students and taxation

students, totaling 206 respondents. A total of 15 samples that do not meet the criteria of respondents in this study, have been deleted.

Table 1. Question items to measure the attitudes and interests of accounting students towards the accounting profession

Dimension	Question	Item Code
Attitude	The accounting profession is well-respected	Q1
	Accounting is just a lot of rule-memorising	Q2
	An accountant works more alone than with a team	Q3
	My peers would think I made a good career decision if I became an accountant	Q4
	Accounting is interesting	Q5
	Accounting is a prestigious job	Q6
	Accounting has many fixed rules, does not involve conceptual skills or assessment	Q7
	Accounting is a profession, on par with medicine and law	Q8
	I would enjoy being an accountant	Q9
	Accountants are boring people	Q10
	My family would like me to become an accountant	Q11
	Accountants are number processors; they rarely work with other people or teams	Q12
	I like accounting	Q13
	Professionally-qualified accountants interact with lots of people	Q14

Interest	Accounting is an interesting course	Q15
	I like the accounting course	Q16
	Accounting challenging courses	Q17
	Accounting increases employment opportunities	Q18
	Accounting ensures a financially secure future	Q19
	Accounting makes it possible to pursue an accounting career	Q20
Accounting Profession	It is important for me to be a professional accountant	Q21
	I am willing to work had in order to make accounting profession successful	Q22
	I believe that my career in the accounting profession will personally satisfy me	Q23
	I intend to become a member of one of the professional accounting bodies, such as IAI and IAPI	Q24
	I believe accounting is the ideal profession for my life	Q25
	I am very excited to start my career in the accounting profession	Q26
	I really care about the fate of the accounting profession	Q27
	I am proud to tell others that I am part of the accounting profession	Q28
	I am glad that I chose accounting over other courses of study	Q29

Participants were asked to evaluate questionnaire questions on five likert ratings (1= strongly disagree, 2= disagree, 3= neutral, 4= agree, and 5= strongly agree) and the demographic information of the participants. The study's scoring outcomes are polytomy [33].

4 Result and Discussion

A total of 206 respondents who successfully completed the survey were then carried out data analysis using Winstep Rasch software. There were 86 outliers in the first test analysis results, and the data has been deleted. Then the remaining 120 data were reanalyzed using Winstep Rasch software.

4.1. Instrument Reliability Test

Instrument reability testing using the Rasch model in this study is found in table 2. In the table, it is informed that the number of data from 120 respondents and 29 question items related to the attitudes and interests of accounting students towards the accounting profession was 3480 and resulted in a Chi Square of 5789,2019 and had a degree of freedom (d.f) value of 5800 (p = 0.5375 and p>0.01).

The reability analysis of this instrument produces two types of outputs. The first is to interpret the results of the analysis of the respondent (person) and the second to describe the item. The table of respondents describes whether or not a measurement item is fit [33]. Table 2. Stated a person measure value of 2.07 which shows that the average respondent has a high attitude and interest score in the accounting profession. This average value shows that respondents tend to answer "agree" to the instrument of attitude and interest in the accounting profession. The separation value of 3.82 shows that the overall quality of the instruments of respondents and items is good, because it can identify the respondent group and the item group. Separation of strata using equations :

$$H = \frac{[(4x3{,}82)+1]}{3} = 5{,}4 \quad (1)$$

Based on the equation, an H value of 5,4 is obtained which is rounded to 5. It states that respondents are divided into five large groups.

Then the equation for tabulating the strata of the item, with a separation value of 5,29 :

$$H = \frac{[(4x5{,}29)+1]}{3} = 7{,}4 \quad (2)$$

Based on this equation, an H of 7.4 was obtained which was rounded to 7. It states that the items are divided into seven large groups based on their difficulty for respondents to agree to.

Tabel 2. Summary Statistic

SUMMARY OF 116 MEASURED (NON-EXTREME) Person

	TOTAL SCORE	COUNT	MEASURE	MODEL S.E.	INFIT MNSQ	INFIT ZSTD	OUTFIT MNSQ	OUTFIT ZSTD
MEAN	106.9	29.0	1.98	.32	1.00	.03	1.00	.00
SEM	.9	.0	.10	.00	.02	.09	.02	.09
P.SD	9.8	.0	1.06	.02	.25	.93	.25	.92
S.SD	9.9	.0	1.07	.02	.25	.94	.25	.92
MAX.	140.0	29.0	6.21	.52	2.15	3.48	2.13	3.41
MIN.	89.0	29.0	.16	.31	.61	-1.69	.60	-1.74

REAL RMSE	.34	TRUE SD	1.01	SEPARATION	2.96	Person RELIABILITY .90
MODEL RMSE	.32	TRUE SD	1.01	SEPARATION	3.12	Person RELIABILITY .91
S.E. OF Person MEAN = .10						

MAXIMUM EXTREME SCORE: 3 Person 2.5%
MINIMUM EXTREME SCORE: 1 Person .8%

SUMMARY OF 120 MEASURED (EXTREME AND NON-EXTREME) Person

	TOTAL SCORE	COUNT	MEASURE	MODEL S.E.	INFIT MNSQ	INFIT ZSTD	OUTFIT MNSQ	OUTFIT ZSTD
MEAN	107.2	29.0	2.07	.38				
SEM	1.2	.0	.17	.03				
P.SD	13.4	.0	1.89	.28				
S.SD	13.5	.0	1.90	.28				
MAX.	145.0	29.0	9.58	1.88				
MIN.	29.0	29.0	-9.15	.31				

REAL RMSE	.48	TRUE SD	1.83	SEPARATION	3.82	Person RELIABILITY .94
MODEL RMSE	.47	TRUE SD	1.83	SEPARATION	3.92	Person RELIABILITY .94
S.E. OF Person MEAN = .17						

Person RAW SCORE-TO-MEASURE CORRELATION = .97
CRONBACH ALPHA (KR-20) Person RAW SCORE "TEST" RELIABILITY = .95 SEM = 3.12
STANDARDIZED (50 ITEM) RELIABILITY = .96

SUMMARY OF 29 MEASURED (NON-EXTREME) Item

	TOTAL SCORE	COUNT	MEASURE	MODEL S.E.	INFIT MNSQ	INFIT ZSTD	OUTFIT MNSQ	OUTFIT ZSTD
MEAN	443.8	120.0	.00	.16	.99	-.23	1.00	-.21
SEM	6.8	.0	.17	.00	.06	.44	.06	.43
P.SD	35.9	.0	.92	.00	.31	2.31	.31	2.30
S.SD	36.6	.0	.93	.00	.31	2.35	.31	2.34
MAX.	507.0	120.0	3.33	.17	1.84	5.27	1.83	5.22
MIN.	310.0	120.0	-1.71	.16	.53	-4.42	.53	-4.46
REAL RMSE	.17	TRUE SD	.90	SEPARATION	5.29	Item	RELIABILITY	.97
MODEL RMSE	.16	TRUE SD	.90	SEPARATION	5.59	Item	RELIABILITY	.97
S.E. OF Item MEAN = .17								

Item RAW SCORE-TO-MEASURE CORRELATION = -1.00
3480 DATA POINTS. Log-Likelihood chi-squared: 5789.2019 with approximately 5800 d.f., probability = .5375
Global Root-Mean-Square Residual

Alpha cronbach value (KR-20) to measure the reliability of the interaction between the respondent and the item as a whole. In table 2. Shows an alpha cronbach (KR-20) value of 0.95. This value is included in the very good category ($\alpha > 0.8$) which means that there is a compatibility between the respondents and the instruments used in this study [33]. Then the realibility value for the item of 0.97 indicates that the value is special ($\alpha > 0.94$) and the realibility value for the respondent (person) of 0.94 indicates that the value is special ($\alpha > 0.94$). From the person reliability value of 0.94 and the item realibility value of 0.97, it can be concluded that the consistency of the respondents' answers is very good and the quality of the items in the instrument is special [29]. Then in the table (non extreme) person the realibility value for person is 0.90.

4.2. Test Item Values

The measure item in this study describes the difficulty of the item approved by the respondent in a given instrument. The logit element values are sorted from the most difficult element to agree with, namely the highest score to the easiest to agree element, which is the lowest score [29]. In this table provides information about the logit of each entry [33].

Tabel 3. Item Measure

Item STATISTICS: MEASURE ORDER

ENTRY NUMBER	TOTAL SCORE	TOTAL COUNT	JMLE MEASURE	MODEL S.E.	INFIT MNSQ	INFIT ZSTD	OUTFIT MNSQ	OUTFIT ZSTD	PTMEASUR-AL CORR.	PTMEASUR-AL EXP.	EXACT MATCH OBS%	EXACT MATCH EXP%	Item
10	310	120	3.33	.16	1.51	3.55	1.52	3.57	.47	.65	48.3	57.8	Q10
12	395	120	1.24	.16	1.60	3.88	1.60	3.86	.54	.63	51.7	62.0	Q12
8	411	120	.84	.16	1.32	2.27	1.32	2.28	.53	.63	56.0	60.2	Q8
3	412	120	.82	.16	1.84	5.27	1.83	5.22	.49	.63	41.4	60.1	Q3
7	414	120	.77	.16	1.23	1.68	1.22	1.62	.58	.63	54.3	59.8	Q7
11	415	120	.74	.16	1.15	1.17	1.16	1.25	.58	.63	57.8	59.7	Q11
25	422	120	.57	.16	.79	-1.79	.79	-1.74	.69	.62	63.8	58.7	Q25
4	423	120	.54	.16	.99	-.07	.98	-.13	.63	.62	63.8	58.6	Q4
16	436	120	.21	.16	.75	-2.12	.75	-2.13	.69	.62	60.3	57.9	Q16
29	439	120	.14	.16	.88	-.93	.88	-.94	.64	.61	64.7	58.0	Q29
19	442	120	.06	.16	.93	-.53	.93	-.53	.64	.61	61.2	58.1	Q19
2	443	120	.04	.16	1.45	3.18	1.46	3.23	.49	.61	54.3	58.3	Q2
13	443	120	.04	.16	1.01	.11	1.01	.12	.65	.61	56.9	58.3	Q13
1	445	120	-.02	.16	.99	-.02	.99	.00	.59	.61	57.8	58.6	Q1
27	446	120	-.04	.16	.68	-2.81	.68	-2.80	.68	.61	71.6	58.7	Q27
6	451	120	-.17	.16	1.01	.14	1.01	.12	.63	.61	57.8	59.5	Q6
15	456	120	-.30	.16	.68	-2.82	.67	-2.85	.69	.61	68.1	60.3	Q15
26	456	120	-.30	.16	.53	-4.42	.53	-4.46	.73	.61	75.0	60.3	Q26
28	460	120	-.40	.16	.98	-.08	.98	-.14	.62	.60	62.9	61.1	Q28
9	461	120	-.43	.16	.71	-2.45	.77	-1.89	.67	.60	69.8	61.2	Q9
23	464	120	-.51	.16	.83	-1.32	.82	-1.42	.66	.60	69.0	61.8	Q23
5	465	120	-.54	.16	.90	-.78	.89	-.83	.63	.60	62.1	61.9	Q5
24	465	120	-.54	.16	1.10	.76	1.15	1.13	.61	.60	59.5	61.9	Q24
22	471	120	-.70	.16	.74	-2.18	.73	-2.19	.65	.60	67.2	63.0	Q22
21	472	120	-.72	.16	1.03	.29	1.02	.23	.58	.60	58.6	63.2	Q21
14	473	120	-.75	.16	1.09	.70	1.09	.68	.58	.60	59.5	63.4	Q14
20	477	120	-.86	.17	.74	-2.11	.74	-2.05	.65	.59	70.7	64.2	Q20
18	495	120	-1.36	.17	.53	-4.18	.53	-4.05	.69	.58	81.9	65.8	Q18
17	507	120	-1.71	.17	.86	-1.07	.83	-1.24	.62	.57	69.8	65.5	Q17
MEAN	443.8	120.0	.00	.16	.99	-.2	1.00	-.2			61.9	60.6	
P.SD	35.9	.0	.92	.00	.31	2.3	.31	2.3			8.2	2.3	

Tabel 3. Explaining that the most difficult question element for respondents to agree with is item Q10 which is included in the attitude construct is the question “Accountants are boring people” with a logit element value of +3.33. While item Q17 with a value of -1.71 logit which is the most easily approved item by respondents is on the construct of interest with the question “Accounting challenging course”.

4.3. Test the Value of Fit Order Items

Testing the value of the order of articles is carried out aimed at providing information about whether or not an article is feasible [29]. Misfit items are sorted from the least suitable located at the very top to the most suitable suitable located at the very bottom. The fit and misfit criteria can be used infit MNSQ values of each element in the table with a summation value between the mean value and the standard deviation. The larger logit value proves that the article is in a mismatched state [33].

Tabel 4. Item Fit Order

TABLE 10.1 ZOU406WS.TXTB Jun 9 2022 12:32
INPUT: 120 Person 29 Item REPORTED: 120 Person 29 Item 5 CATS WINSTEPS 5.1.4.0
Person: REAL SEP.: 3.82 REL.: .94 ... Item: REAL SEP.: 5.29 REL.: .97

Item STATISTICS: MISFIT ORDER

ENTRY NUMBER	TOTAL SCORE	TOTAL COUNT	JMLE MEASURE	MODEL S.E.	INFIT MNSQ	INFIT ZSTD	OUTFIT MNSQ	OUTFIT ZSTD	PTMEASUR-AL CORR.	PTMEASUR-AL EXP.	EXACT MATCH OBS%	EXACT MATCH EXP%	Item
3	412	120	.82	.16	1.84	5.27	1.83	5.22	A .49	.63	41.4	60.1	Q3
12	395	120	1.24	.16	1.60	3.88	1.60	3.86	B .54	.63	51.7	62.0	Q12
10	310	120	3.33	.16	1.51	3.55	1.52	3.57	C .47	.65	48.3	57.8	Q10
2	443	120	.04	.16	1.45	3.18	1.46	3.23	D .49	.61	54.3	58.3	Q2
8	411	120	.84	.16	1.32	2.27	1.32	2.28	E .53	.63	56.0	60.2	Q8
7	414	120	.77	.16	1.23	1.68	1.22	1.62	F .58	.63	54.3	59.8	Q7
11	415	120	.74	.16	1.15	1.17	1.16	1.25	G .58	.63	57.8	59.7	Q11
24	465	120	-.54	.16	1.10	.76	1.15	1.13	H .61	.60	59.5	61.9	Q24
14	473	120	-.75	.16	1.09	.70	1.09	.68	I .58	.60	59.5	63.4	Q14
21	472	120	-.72	.16	1.03	.29	1.02	.23	J .58	.60	58.6	63.2	Q21
6	451	120	-.17	.16	1.01	.14	1.01	.12	K .63	.61	57.8	59.5	Q6
13	443	120	.04	.16	1.01	.11	1.01	.12	L .65	.61	56.9	58.3	Q13
1	445	120	-.02	.16	.99	-.02	.99	.00	M .59	.61	57.8	58.6	Q1
4	423	120	.54	.16	.99	-.07	.98	-.13	N .63	.62	63.8	58.6	Q4
28	460	120	-.40	.16	.98	-.08	.98	-.14	O .62	.60	62.9	61.1	Q28
19	442	120	.06	.16	.93	-.53	.93	-.53	n .64	.61	61.2	58.1	Q19
5	465	120	-.54	.16	.90	-.78	.89	-.83	m .63	.60	62.1	61.9	Q5
29	439	120	.14	.16	.88	-.93	.88	-.94	l .64	.61	64.7	58.0	Q29
17	507	120	-1.71	.17	.86	-1.07	.83	-1.24	k .62	.57	69.8	65.5	Q17
23	464	120	-.51	.16	.83	-1.32	.82	-1.42	j .66	.60	69.0	61.8	Q23
25	422	120	.57	.16	.79	-1.79	.79	-1.74	i .69	.62	63.8	58.7	Q25
9	461	120	-.43	.16	.71	-2.45	.77	-1.89	h .67	.60	69.8	61.2	Q9
16	436	120	.21	.16	.75	-2.12	.75	-2.13	g .69	.62	60.3	57.9	Q16
20	477	120	-.86	.17	.74	-2.11	.74	-2.05	f .65	.59	70.7	64.2	Q20
22	471	120	-.70	.16	.74	-2.18	.73	-2.19	e .65	.60	67.2	63.0	Q22
15	456	120	-.30	.16	.68	-2.82	.67	-2.85	d .69	.61	68.1	60.3	Q15
27	446	120	-.04	.16	.68	-2.81	.68	-2.80	c .68	.61	71.6	58.7	Q27
18	495	120	-1.36	.17	.53	-4.18	.53	-4.05	b .69	.58	81.9	65.8	Q18
26	456	120	-.30	.16	.53	-4.42	.53	-4.46	a .73	.61	75.0	60.3	Q26
MEAN	443.8	120.0	.00	.16	.99	-.2	1.00	-.2			61.9	60.6	
P.SD	35.9	.0	.92	.00	.31	2.3	.31	2.3			8.2	2.3	

The sum of the average values and the standard deviation are added up, then compared, logit values greater than those values identify items that are misfits [29]. Based on table 4. The sum of the average values and the standard deviation (0.99 + 0.31) is 1.3. Referring to the value, it can be known that there are five question items that are considered unsuitable because the logit value of the item is greater than the average amount and the deviation is 1.3. The five items are Q3 (+1.84), Q12 (+1.60), Q10 (+1.51), Q2 (+1.45) and Q8 (+1.32).

4.4. Person/Respondent Value Test

The person measure table provides logit information for each respondent in this study. This table can show that respondents who have the highest tendency compared to others, respondents who answered more agreed and strongly agreed in the questionnaire given to respondents [29].

Tabel 5. Person Measure

TABLE 17.1 ZOU406WS.TXTB Jun 9 2022 12:32

INPUT: 120 Person 29 Item REPORTED: 120 Person 29 Item 5 CATS WINSTEPS 5.1.4.0

Person: REAL SEP.: 3.82 REL.: .94 ... Item: REAL SEP.: 5.29 REL.: .97

Person STATISTICS: MEASURE ORDER

ENTRY NUMBER	TOTAL SCORE	TOTAL COUNT	JMLE MEASURE	MODEL S.E.	INFIT MNSQ	INFIT ZSTD	OUTFIT MNSQ	OUTFIT ZSTD	PTMEASUR-AL CORR.	PTMEASUR-AL EXP.	EXACT MATCH OBS%	EXACT MATCH EXP%	Person
17	145	29	9.58	1.88	MAXIMUM MEASURE				.00	.00	100.0	100.0	030PCLFQHI
32	145	29	9.58	1.88	MAXIMUM MEASURE				.00	.00	100.0	100.0	059PCMFNHJ
66	145	29	9.58	1.88	MAXIMUM MEASURE				.00	.00	100.0	100.0	121LCMFQHJ
92	140	29	6.21	.52	1.06	.29	1.05	.27	.53	.41	86.2	85.2	161PBNFQHI
49	134	29	5.05	.39	.84	-.62	.83	-.57	.61	.44	72.4	67.8	088PBNFQHI
54	132	29	4.76	.37	1.32	1.38	1.21	.89	.67	.45	79.3	64.5	100PBLFQGI
52	131	29	4.62	.36	1.18	.86	1.10	.50	.60	.45	69.0	62.7	095PCNFQHI
46	130	29	4.50	.36	1.00	.09	.94	-.20	.57	.46	69.0	61.2	083PBMFQHK
43	128	29	4.25	.35	1.09	.46	1.05	.29	.59	.46	65.5	60.2	079PBLFQHI
81	128	29	4.25	.35	1.16	.75	1.09	.45	.77	.46	58.6	60.2	144PBNFQHI
26	127	29	4.13	.34	.87	-.52	.90	-.39	.22	.46	48.3	59.8	047PBMEQHJ
19	125	29	3.89	.34	1.26	1.12	1.18	.82	.72	.46	62.1	59.7	033PBMFQHI
51	124	29	3.78	.34	1.26	1.10	1.24	1.02	.58	.46	58.6	60.3	092PBLFQHI
115	123	29	3.67	.34	.94	-.17	.95	-.12	.34	.47	62.1	60.9	196PBMFQHI
91	122	29	3.55	.33	1.26	1.07	1.24	.99	.61	.47	55.2	61.8	158PDPFQGI
14	120	29	3.33	.33	.91	-.30	.90	-.31	.38	.47	69.0	63.5	026PBMFQHI
98	119	29	3.22	.33	.81	-.73	.81	-.69	.21	.47	72.4	64.1	168PCNEQHI
39	118	29	3.11	.33	1.48	1.70	1.48	1.69	.50	.47	51.7	64.3	067PBMFQHJ
60	117	29	3.00	.33	1.06	.32	1.04	.23	.62	.47	72.4	64.6	109PCNEQGJ
27	116	29	2.90	.33	.72	-1.11	.71	-1.13	.71	.47	72.4	64.7	048PBMFQHJ
36	116	29	2.90	.33	1.29	1.08	1.30	1.11	.39	.47	58.6	64.7	064PCNFQHI
101	116	29	2.90	.33	1.13	.57	1.13	.55	.37	.47	65.5	64.7	172PBMFQHI
47	115	29	2.79	.33	1.00	.09	1.01	.11	.54	.47	62.1	64.6	085PBLFQHI
4	114	29	2.68	.33	.96	-.06	.95	-.11	.48	.47	69.0	64.3	010PBNFQGI
77	114	29	2.68	.33	.85	-.52	.80	-.71	-.20	.47	86.2	64.3	139PCNFQHI
15	113	29	2.57	.33	.74	-1.00	.74	-.98	.61	.47	69.0	64.0	027PCNFQHI
42	113	29	2.57	.33	.93	-.17	.93	-.17	.68	.47	55.2	64.0	076PBMFRHK
86	113	29	2.57	.33	1.35	1.28	1.32	1.17	.59	.47	65.5	64.0	150PBNFQHI
94	113	29	2.57	.33	.82	-.62	.83	-.60	.66	.47	62.1	64.0	163LBNFQHI
57	112	29	2.47	.32	1.12	.53	1.12	.54	.46	.47	58.6	63.7	105LCOEQHI
118	112	29	2.47	.32	1.21	.83	1.21	.82	.39	.47	51.7	63.7	200PBLFQHI
119	112	29	2.47	.32	1.16	.68	1.13	.56	.76	.47	62.1	63.7	202PCOEQGI
31	111	29	2.36	.32	.73	-1.02	.72	-1.10	.55	.47	75.9	63.1	057PBMFQHI
87	111	29	2.36	.32	1.31	1.16	1.28	1.07	.69	.47	58.6	63.1	151PCOEQHI
114	111	29	2.36	.32	1.49	1.68	1.44	1.55	.57	.47	69.0	63.1	195PCMFQHI
9	110	29	2.26	.32	1.05	.26	1.06	.31	.46	.47	58.6	62.4	020PCMFRHI
74	110	29	2.26	.32	1.41	1.46	1.40	1.43	.66	.47	44.8	62.4	133PBLFRHI
107	110	29	2.26	.32	.85	-.50	.82	-.65	.34	.47	75.9	62.4	184PCMFQHI
109	110	29	2.26	.32	.96	-.08	.98	.00	.53	.47	65.5	62.4	186PCNFQHI
113	110	29	2.26	.32	1.42	1.50	1.41	1.46	.65	.47	51.7	62.4	193LCOEQHI
30	109	29	2.16	.32	.98	.02	.97	-.02	-.17	.47	58.6	61.6	056PBMFQHJ
100	109	29	2.16	.32	.71	-1.14	.69	-1.23	.64	.47	72.4	61.6	171PBMFQHI
10	108	29	2.05	.32	.91	-.25	.92	-.24	.49	.47	65.5	61.1	022PCNFQHI
12	108	29	2.05	.32	1.39	1.44	1.39	1.41	.61	.47	62.1	61.1	024PBMFRHK
48	108	29	2.05	.32	.69	-1.26	.67	-1.35	.42	.47	82.8	61.1	086LCMFQHI
58	108	29	2.05	.32	1.50	1.76	1.46	1.62	.42	.47	65.5	61.1	106LCNFQHI
2	107	29	1.95	.32	.80	-.74	.80	-.73	.48	.47	79.3	60.6	002PBMFQHI
35	107	29	1.95	.32	1.04	.22	1.00	.10	.54	.47	69.0	60.6	063PCOEQHI
64	107	29	1.95	.32	.93	-.20	.94	-.16	.51	.47	65.5	60.6	116PBMFQGJ
88	107	29	1.95	.32	1.00	.10	.99	.07	-.09	.47	58.6	60.6	152PBMFQGI
37	106	29	1.85	.32	.72	-1.15	.71	-1.19	.28	.48	55.2	60.1	065PBMFQHI
55	106	29	1.85	.32	.76	-.95	.75	-.97	.66	.48	69.0	60.1	103PBLEQGI
68	106	29	1.85	.32	1.25	.99	1.23	.93	.51	.48	65.5	60.1	125PBLFQHJ
102	106	29	1.85	.32	2.15	3.48	2.13	3.41	.15	.48	31.0	60.1	174PBMEQHK
104	106	29	1.85	.32	1.31	1.17	1.30	1.14	.59	.48	48.3	60.1	176PCNFQGI
116	106	29	1.85	.32	.91	-.27	.92	-.24	.41	.48	48.3	60.1	198PCLFRHI
117	106	29	1.85	.32	1.17	.72	1.16	.67	.46	.48	44.8	60.1	199PBLFQHI
11	105	29	1.75	.32	.61	-1.69	.60	-1.74	.42	.48	65.5	59.8	023PBLFQHI
16	105	29	1.75	.32	1.03	.19	1.02	.16	.57	.48	65.5	59.8	028PBNFQHI
22	105	29	1.75	.32	1.08	.40	1.08	.40	.53	.48	62.1	59.8	039LBNEQHI
24	105	29	1.75	.32	1.27	1.05	1.27	1.06	.63	.48	51.7	59.8	042PBMFQHJ
50	105	29	1.75	.32	1.30	1.16	1.30	1.17	.49	.48	55.2	59.8	090PBLFQHJ
90	105	29	1.75	.32	.77	-.91	.77	-.91	.24	.48	58.6	59.8	156PBLFQHI
97	105	29	1.75	.32	1.49	1.75	1.50	1.78	.68	.48	44.8	59.8	167PBLFQGJ
108	105	29	1.75	.32	.71	-1.16	.70	-1.24	.71	.48	79.3	59.8	185PBNFQHI

13	104	29	1.65	.32	.90	-.33	.90	-.31	.11	.48	48.3	59.2	025PCNFQHI
29	104	29	1.65	.32	1.43	1.56	1.42	1.55	.72	.48	65.5	59.2	053PCMFQHJ
41	104	29	1.65	.32	.76	-.97	.74	-1.04	.57	.48	69.0	59.2	072PBNFQHI
61	104	29	1.65	.32	.77	-.90	.78	-.86	.56	.48	69.0	59.2	111PCOEQHI
63	104	29	1.65	.32	.73	-1.10	.72	-1.12	.46	.48	62.1	59.2	115PBNEQGJ
73	104	29	1.65	.32	.95	-.10	.95	-.12	.24	.48	65.5	59.2	132PBLFQHJ
106	104	29	1.65	.32	1.20	.82	1.20	.83	.57	.48	48.3	59.2	180PBNFQHI
69	103	29	1.54	.32	1.04	.24	1.04	.23	.58	.48	62.1	58.6	126PALEQHI
70	103	29	1.54	.32	.98	-.01	.97	-.02	.39	.48	55.2	58.6	127LBLFQHI
83	103	29	1.54	.32	.78	-.85	.77	-.90	.55	.48	62.1	58.6	147PCOEQHI
85	103	29	1.54	.32	.73	-1.07	.73	-1.11	.46	.48	72.4	58.6	149PCNFQHI
111	103	29	1.54	.32	1.04	.24	1.04	.24	.58	.48	58.6	58.6	189LBLFQGI
120	103	29	1.54	.32	.72	-1.14	.72	-1.14	.48	.48	62.1	58.6	203PBLFQGI
6	102	29	1.44	.32	1.37	1.40	1.38	1.43	.19	.48	51.7	58.1	014PBNEQHJ
8	102	29	1.44	.32	.85	-.53	.86	-.52	.18	.48	44.8	58.1	019PBLFQHI
34	102	29	1.44	.32	.84	-.57	.83	-.62	.62	.48	75.9	58.1	062PBMFQHI
38	102	29	1.44	.32	1.16	.68	1.17	.71	.49	.48	65.5	58.1	066LBMFQHI
44	102	29	1.44	.32	.84	-.57	.84	-.60	.36	.48	51.7	58.1	081PBMFQHJ
65	102	29	1.44	.32	.77	-.93	.75	-.98	.68	.48	58.6	58.1	119PCNFQHI
79	102	29	1.44	.32	.62	-1.68	.61	-1.71	.44	.48	65.5	58.1	141PCNFQHI
89	102	29	1.44	.32	.96	-.08	.96	-.08	.53	.48	65.5	58.1	154PBNFQHI
112	102	29	1.44	.32	.80	-.75	.80	-.78	.65	.48	58.6	58.1	191PCNEQHJ
3	101	29	1.34	.32	.87	-.46	.87	-.47	.47	.48	48.3	57.8	008PCNFQHI
5	101	29	1.34	.32	1.01	.13	1.01	.11	.35	.48	58.6	57.8	013PBMFQHK
20	101	29	1.34	.32	.76	-.93	.76	-.94	.57	.48	75.9	57.8	036PBMFQHI
82	101	29	1.34	.32	.92	-.22	.91	-.26	.28	.48	55.2	57.8	146LBMFTGI
84	101	29	1.34	.32	.82	-.67	.82	-.68	.22	.48	62.1	57.8	148PBNFQHI
18	100	29	1.25	.32	.93	-.19	.93	-.20	.09	.48	44.8	57.8	031PBMFQHK
72	100	29	1.25	.32	.95	-.14	.94	-.18	.40	.48	72.4	57.8	131LBLEQHJ
75	100	29	1.25	.32	1.07	.34	1.06	.33	-.06	.48	37.9	57.8	136PCNFQHI
95	100	29	1.25	.32	1.05	.29	1.06	.30	.31	.48	58.6	57.8	164PBNFQHI
59	99	29	1.15	.31	.81	-.74	.81	-.73	.63	.48	58.6	57.8	107PBNEQGJ
76	99	29	1.15	.31	.97	-.04	.98	-.01	.62	.48	51.7	57.8	138PBNFQHI
96	99	29	1.15	.31	1.20	.84	1.20	.83	.31	.48	55.2	57.8	165LBNFQHI
23	98	29	1.05	.31	1.04	.26	1.05	.26	.13	.48	58.6	57.9	040PBMFQHI
25	98	29	1.05	.31	1.45	1.64	1.44	1.61	.68	.48	55.2	57.9	044PCMFQHJ
40	98	29	1.05	.31	.89	-.38	.89	-.36	.28	.48	55.2	57.9	069LBNFQHI
78	98	29	1.05	.31	.63	-1.62	.63	-1.63	.39	.48	69.0	57.9	140PCNFQHI
7	97	29	.95	.31	.89	-.38	.89	-.38	.65	.48	58.6	58.0	017PBNFQHI
93	97	29	.95	.31	1.04	.24	1.05	.27	.11	.48	62.1	58.0	162LCNFQHI
21	96	29	.85	.31	.76	-.96	.76	-.92	.63	.48	65.5	58.3	038PBNEQHJ
33	96	29	.85	.31	.72	-1.12	.73	-1.09	.22	.48	79.3	58.3	060PCNFQHI
45	96	29	.85	.31	.71	-1.18	.71	-1.18	.24	.48	65.5	58.3	082LBMFQHJ
62	96	29	.85	.31	.88	-.42	.88	-.42	.39	.48	51.7	58.3	113PCNEQGJ
80	96	29	.85	.31	.74	-1.01	.75	-.98	.37	.48	72.4	58.3	143LBNFQHI
105	95	29	.75	.31	.75	-.98	.75	-.96	.33	.48	69.0	58.9	179PBMFQHJ
56	94	29	.65	.31	.79	-.79	.79	-.78	.41	.48	65.5	59.5	104PBLFQHI
67	94	29	.65	.31	.91	-.29	.91	-.28	.30	.48	58.6	59.5	122PBOEQHI
103	94	29	.65	.31	.76	-.95	.76	-.92	.69	.48	58.6	59.5	175PBMFQHK
110	94	29	.65	.31	1.01	.11	1.00	.09	.60	.48	69.0	59.5	188PBMFQHI
53	92	29	.45	.31	1.00	.09	.99	.07	.65	.48	55.2	61.0	096PCNFQHI
99	91	29	.36	.31	1.11	.48	1.11	.48	.11	.48	62.1	61.7	170PCNFQHI
71	90	29	.26	.31	.96	-.06	.96	-.05	.49	.48	58.6	62.1	129LBLFQHI
1	89	29	.16	.31	1.38	1.36	1.38	1.36	.08	.48	62.1	62.5	001PBMFQHK
28	29	29	-9.15	1.83	MINIMUM MEASURE				.00	.00	100.0	100.0	051PBMFQHK
MEAN	107.2	29.0	2.07	.38	1.00	.0	1.00	.0			61.9	60.6	
P.SD	13.4	.0	1.89	.28	.25	.9	.25	.9			9.7	3.2	

From the table above shows that respondent number 030PCLFQHI, namely respondents who has serial number 030, female aged 21-23 years, is currently studying in semester 2 and has not carried out internships, coming from the islands of Java and Bali studying at Private Universities, Accounting study program, has a high logit value the highest is +9.58. This shows that the respondent has the highest tendency to answer in favor of other respondents and has a positive attitude and interest in the accounting profession. Meanwhile, respondent 051PBMFQHK, namely respondents who has serial number 051, female gender aged 18-20 years, is currently studying in semester 4 and and has not carried out internships, coming from the islands of Java and Bali studying at a Private Universities, taxation study program, has the lowest logit value of -9.15. This shows that the respondent has a tendency to answer disagreements with the instrument of attitude and interest in the accounting profession compared to other respondents.

In the table, total count with a value of 29, this shows that each respondent in this study answered all the questions on the questionnaire givenby the researcher. There are a total of 29 items in the application. Therefore, no data is lost [33].

4.5. Test the Rating Scale

Rating scale validity analysis is a test conducted aimed at verifying whether the rating (rating) of the choice used in this study can be easily understood by respondents or not. Rasch model analysis can identify respondents' assumptions on ratings on questions in the study [29]. In this study, five choice scales in the form of likert ratings on each question, namely choices are very disagree, disagree, neutral, agree and strongly agree.

Table 6. Rating Scale

TABLE 3.2 ZOU483WS.TXTA Apr 26 2022 14:49
INPUT: 120 Person 29 Item REPORTED: 120 Person 29 Item 5 CATS WINSTEPS 5.1.4.0

SUMMARY OF CATEGORY STRUCTURE. Model="R"

CATEGORY LABEL	SCORE	OBSERVED COUNT	%	OBSVD AVRGE	SAMPLE EXPECT	INFIT MNSQ	OUTFIT MNSQ	ANDRICH THRESHOLD	CATEGORY MEASURE	
1	1	35	1	-.80	-1.86	1.56	1.55	NONE	(-5.42)	1
2	2	141	4	-.13	-.19	1.00	1.00	-4.28	-2.88	2
3	3	1143	33	1.25	1.28	.99	.98	-1.46	-.04	3
4	4	1682	48	2.24	2.24	.99	.98	1.37	2.88	4
5	5	479	14	3.75	3.72	1.00	1.00	4.37	(5.50)	5

OBSERVED AVERAGE is mean of measures in category. It is not a parameter estimate.

In table 6. It shows that the average value of observation starts from a logit of -0.80 for choice score 1, namely strongly disagree, then in choice score 2, namely disagreeing by -0.13, in choice score 3, namely neutral by +1.25, in choice score 4, namely agreeing by +2.24, and in score 5, which is strongly agreeing by +3.75. The increase from scores of 1, 2, 3, 4 and scores of 5 logit values shifted quite significantly. This shows that the respondents are quite sensitive to the difference in the grading scale from the range of strongly disagreeing to strongly agreeing.

Furthermore, the Andrich Threshold value to test the accuracy of the polytomy value used in this study is correct or not. In table 6. The value changes from NONE to negative and increases significantly in the positive direction. This value indicates that the option used is valid for the respondent.

5 Conclusion

This study discusses the level of validity of the instruments of attitudes and interests of accounting students towards the accounting profession. This study aims to validate instruments related to the attitudes and interests of accounting students towards the accounting profession. In this study tested the psychometric characteristics of the questionnaire [30] which refers to the research of [17] to measure the attitudes of accounting students. Then test the psychometric characteristics of the instrument to measure interest using the questionnaire [19] which refers to the articles [31] and [32] which have 2 dimensions, namely intrinstic interest and extrinstic interest which contains 6 question items. And testing the psychometric characteristics of instruments to measure intention commitment using the questionnaire [19] which contained 10 items but in this study only used 9 question items. This research contributed to enriching the literature on the validation of instruments of attitudes and interests of accounting students towards the accounting profession by using Rasch model analysis.

The results of this study showed an alpha cronbach (KR-20) value of 0.95. This value is included in the very good category ($\alpha > 0.8$) which means that there is a compatibility between the respondents and the instruments used in this study. Then the realibility value for the item of 0.97 indicates that the value is special ($\alpha > 0.94$) and the realibility value for the respondent (person) of 0.94 indicates that the value is special ($\alpha > 0.94$). From the person reliability value of 0.94 and the item reliability value of 0.97, it can be concluded that the consistency of the respondents' answers is very good and the quality of the items in the instrument is special. Themost difficult question for the respondents to agree with was item Q10 which was included in the attitude instrument i.e. the question "Accountants are boring people" with a logit element value of +3.33. There are five question items that are considered unsuitable because the logit value of the item is greater than the average number and the deviation is 1.3. The five items are Q3 (+1.84), Q12 (+1.60), Q10 (+1.51), Q2 (+1.45) and Q8 (+1.32).

Respondents who had the highest logit value were +9.58. This shows that these respondents have the highest tendency to answer in favor of other respondents and have a positive attitude and interest in the accounting profession. Meanwhile, the respondents who had the lowest logit value were -9.15. This shows that these respondents have a tendency to answer disagreements with the instrument of attitude and interest in the accounting profession compared to other respondents. The increase from scores of 1, 2, 3, 4 and scores of 5 logit values shifted quite significantly. This shows that the respondents are quite sensitive to the difference in the grading scale from the range of strongly disagreeing to strongly agreeing.

The limitation of this study is the lack of a sample to represent accounting students in Indonesia. Further research can expand the sample of accounting students in various regions in Indonesia.

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