Journal of Education and e-Learning Research
Vol. 11, No. 3, 632-645, 2024
ISSN(E) 2410-9991 / ISSN(P) 2518-0169
DOI: 10.20448/jeelr.v11i3.5973

Understanding student's intention to pursue a career: Implications for the accounting profession

Jullie Jeanette Sondakh[1]✉
Joy Elly Tulung[2]


(✉ Corresponding Author)

[1]*Accounting Department, Faculty of Economics and Business, Sam Ratulangi University, Manado, Indonesia.*
Email: julliesondakh@unsrat.ac.id
[2]*Management Department, Faculty of Economics and Business, Sam Ratulangi University, Manado, Indonesia.*
Email: joy.tulung@unsrat.ac.id

Abstract

This study aims to predict accounting students' inclination toward a career in accounting in Indonesia by integrating the Social Cognitive Career Theory (SCCT) and the Theory of Reasoned Action (TRA). The research relies on primary data obtained through an online, closed-ended questionnaire. We employ Structural Equation Modeling (SEM) for the analysis, utilizing statistical tools like SPSS 24.0 and AMOS 24.0 software. Findings from the survey conducted among final-year accounting students in three Indonesian tertiary institutions reveal that self-efficacy impacts the behavioral intention to pursue an accounting career, mediated by outcome expectations, subjective norms, and attitudes. The study identifies both direct and indirect influences of self-efficacy on the behavioral intention. The study innovatively combines the TRA and SCCT models, utilizing a questionnaire to assess the effects of the Association of Southeast Asian Nations (ASEAN) Economic Community on graduates opting for accounting careers within the TRA and SCCT frameworks. Based on the results, integrated career choices must be considered when choosing a career in accounting or other professions. Intervention in an accounting course will help increase the final-year accounting student's understanding of the accounting profession, including relevant work experience and professional accounting membership.

Keywords: Accounting profession, ASEAN economic community, Higher education, Social cognitive career theory, Structural equation modeling, Theory of reasoned action.

Citation | Sondakh, J. J., & Tulung, J. E. (2024). Understanding student's intention to pursue a career: Implications for the accounting profession. *Journal of Education and E-Learning Research*, *11*(3), 632–645. 10.20448/jeelr.v11i3.5973
History:
Received: 18 December 2023
Revised: 25 July 2024
Accepted: 22 August 2024
Published: 24 September 2024

Publisher: Asian Online Journal Publishing Group

Funding: This study received no specific financial support.
Institutional Review Board Statement: The Ethical Committee of the Sam Ratulangi University, Indonesia has granted approval for this study on 10 July 2023 (Ref. No. 4380/UN12.6/LL/2-24).
Transparency: The authors confirm that the manuscript is an honest, accurate, and transparent account of the study; that no vital features of the study have been omitted; and that any discrepancies from the study as planned have been explained. This study followed all ethical practices during writing.
Competing Interests: The authors declare that they have no competing interests.
Authors' Contributions: All authors contributed equally to the conception and design of the study. All authors have read and agreed to the published version of the manuscript.

Contents

Contribution of this paper to the literature

This study makes several significant contributions to the literature on career inclination and professional choices among accounting students, particularly in Indonesia. By integrating the Social Cognitive Career Theory (SCCT) and the Theory of Reasoned Action (TRA), this research offers a novel framework for understanding the factors that influence accounting students' decisions to pursue a career in accounting.

1. Introduction

ASEAN is now a highly integrated and competitive region in the global economy because of the continual investment climate brought about by globalization. In order to establish a single market and production base, a highly competitive economy, equitable economic development, and complete integration into the global economy, the ASEAN Economic Community (AEC) was founded in 2015 (Sotharith, 2013). The free flow of capital, skilled labor, goods, and services, as well as investment, are the main objectives of the AEC, an economic integration.

The goal of the AEC Blueprint 2025 is to facilitate the smooth flow of cash, skilled labour, investment, and goods throughout ASEAN in order to strengthen the region's trade and production network and establish a single market for its businesses and consumers (Sotharith, 2013). This situation is expected to affect many professions, including accounting, one of the most competitive in the region. To maintain their roles and independence, accounting graduates and professional accountants must be prepared to meet AEC challenges (Sabaruddin & Septemberizal, 2016; Suryani, Helliar, Carter, & Medlin, 2018).

The AEC 2015 free trade in Indonesia has impacted the accounting profession and education. It has raised questions about the profession's ability to train ASEAN-competent accountants. We might consider the preparedness of higher education schools to meet the needs of accounting firms and other enterprises, as well as the qualifications and skills of professional accountants prepared by professional organizations (Papademetriou, Sugiyarto, Mendoza, & Salant, 2016).

The existence of the AEC poses a difficulty for higher education, as it is anticipated that education will play a crucial role in effectively incorporating accounting services into the ASEAN region. Academics, professional organizations, and governments must cooperate to increase expected output, just as higher education institutions must train more professionals who can take risks and confront the competition in the region. Previous research has already looked into how prepared ASEAN accounting students are to handle the AEC challenge (Duong, Ha, Tran, Dung, & Tran, 2020; Ishikawa, 2021; Rivera, Cudia, & Tullao, 2019; Rufino, Payabyab, & Lim, 2018; Thanalerdsopit, Meksamoot, Chakpitak, Yodmongkol, & Jengjarern, 2014; Zhang, Ku, Wu, Yu, & Pesigan, 2020).

In Indonesia, many accounting graduates enter the workforce, but few become public or professional accountants (Alimbudiono, 2020; Budiandru, 2021; Cahyadi, Andayani, & Suryaningrum, 2019; Jessica, Alimbudiono, & Pudjolaksono, 2019; Riadi, 2020; Solikhah, Suryarini, & Bahri, 2018; Srirejeki, Supeno, & Faturahman, 2019; Supriyadi, Jatmika, & Asnawi, 2020; Suryani et al., 2018). The demand for professional accountants has raised the question of why graduates are less interested in accounting. Until July 2021, the Ministry of Finance's register shows fewer graduates interested in becoming professional accountants in Indonesia. Only 1,459 (6.6%) of the 22,225 registered accountants were certified public accountants (CPA), and 785 (55%) of these were older than 50 years (Alimbudiono, 2020). Therefore, it's critical to comprehend the variables impacting Indonesian accounting students' inclination toward the field and decision to major in accounting. Graduation only ensures that a graduate will pursue an accounting career.

Since the early 2000s, studies have examined how students' interests affect their career choices. Suryani et al. (2018) researched accounting education using a combined model of social cognitive career theory (SCCT) and planned behavior theory. Conversely, there have been few studies in accounting education that utilize the theory of reasoned action (TRA) and the SCCT model (Djatej, Chen, Green, Eriksen, & Zhou, 2015; Muhamad, San, Katan, & Ni, 2020). Thus, a recent Indonesian study using this combined model to predict accounting students' behavioral interest in facing the AEC is relevant. Therefore, this study uses the TRA and SCCT models following Felton, Dimnik, and Northey (1995) and Karlsson and Noela (2022) to examine students' beliefs, subjective norms, self-efficacy, and outcome expectations that turn them away from accounting.

This study introduces a simplified TRA-SCCT research model. It examines whether the AEC encourages accounting students to become accountants or reduces their interest due to their perceived inability to compete in the global AEC market. The implications for accounting educators, professional organizations, employers, and the national government are finally considered. For accounting educators, the findings of this research can be used as a basis for taking appropriate action to increase students' desire to become accountants, for example, improving their skills in accounting and auditing, being directly involved in activities with public accountants as role models, and sharing information related to the accountant's profession to develop students' interests. Professional organizations can utilize the research findings to ensure and enhance the quality of professional and competitive accountants' work on a global scale. The government can use research findings as reference material to demonstrate its commitment to the accounting profession and safeguard public interest by establishing a financial profession development centre. Entrepreneurs can use these findings as motivation to engage in business innovation.

2. Literature Review

In today's globalized world, society frequently needs and prioritizes accounting majors. The accounting profession faces a variety of opportunities and problems, particularly with regard to standardizing quality and accounting attitudes (Mbawuni, 2015; Sudarman, 2012). Each year, an average of 35,000 accounting graduates from Indonesian universities graduate. This situation is not comparable to Indonesia, where the number of accountants remains relatively low compared to other ASEAN nations (Ariani, Fitri, & Maryasih, 2021). After earning their bachelor's degree, accounting students have a number of options for their future careers. These include going back to school to earn a master's degree, working for a private company or government agency, starting their own accounting firm, becoming an accountant, head of taxation, head of accounting staff, tax

consultant, financial manager, or analyst of accounting information systems. Accountants include public accountants, corporate accountants, government accountants, and educational accountants (Susanti, Dewi, & Sufiyati, 2019). The accounting field is considered to have promising futures in the workplace and offers significant learning opportunities and intellectual challenges, making it an essential part of society (Catchpowle & Smyth, 2016). Although statistics from the past several years indicate that the number of public accountants in Indonesia is still relatively modest in relation to the country's total population, public accounting is one of the country's most respected and significant professions (Laksmi & Al Hafis, 2019). In 2019, there were 27,985 registered accountants in Indonesia out of a total 251 million population. This condition shows that there is still a lack of public accountants in Indonesia, while the business world continues to experience development. The interest of the younger generation in becoming a public accountant can be said to be still low (Budiandru, 2021; Ilman, 2013). Less than 50% of respondents said they intended to work in accounting, according to numerous surveys done on accounting students to ascertain their career choices (Ghani, Said, Nasir, & Jusoff, 2008; Jackling & Calero, 2006; Nouri, Parker, & Sumanta, 2005; Sugahara & Boland, 2009).

Previous studies have primarily focused on industrialized nations, with relatively few studies conducted in developing nations (Joshi, 2022). Indonesia, as a growing nation, is actually seeing an increase in demand for the accounting profession due to the country's accelerating economic and corporate activity expansion (Suryani et al., 2018). Professional associations like the Indonesian Institute of Public Accountants (IIPA/IAPI) which claims that Indonesia is currently facing a shortage of public accountants and needs this profession in large numbers, are primarily concerned with the critical issue of public accountants in Indonesia (Pangestu & Surjadi, 2022). Indonesia has also conducted similar studies examining students' career choices to enter the accounting field. These studies include those by Sidig and Sinaga (2020); Jatmiko, Machmuddah, Suryani, Suhana, and Laras (2019); Pratama (2017); Cheisviyanny, Dwita, Septiari, and Helmayunita (2022); Murdiawati (2020); Saputra (2022) and Prianthara, Mariasih, and Wirati (2020).

Do et al. (2020) initially applied the TRA model in an accounting setting. Fishbein and Ajzen (1977) first proposed the Theory of Reasoned Action (TRA) in 1975 (Ramdhani, 2011). The Theory of Reasoned Action (TRA) posits that an individual's true conduct comprises their intentions, attitudes towards behaviour, and subjective norms (Cho, Yang, & Hwang, 2023). Behavioural beliefs shape attitudes towards a behaviour, while normative beliefs shape subjective norms (Hill, Fishbein, & Ajzen, 1977). Subjective norms originate from an individual's belief about the appropriate behaviour for a certain individual or group of individuals. Individuals' normative beliefs regarding reference points, each weighted based on their desire to comply with certain objects, result in subjective norms (Roh, Park, & Xiao, 2023). TRA suggests that one can predict an individual's engagement in an activity based on their attitudes towards it. This means that behavioral intentions can be a motivational factor that triggers actual behavior. The stronger the behavioral intention, the greater the likelihood that someone will engage in the predicted behavior (Akther & Nur, 2022; Ryu, Fortenberry, & Warrington, 2023).

Other accounting studies have examined students' accounting majors and career choices using the simplified TRA model as a theoretical framework (Awadallah & Elgharbawy, 2021; Djatej et al., 2015; Felton et al., 1995; Jackling, De Lange, Phillips, & Sewell, 2012; Karlsson & Noela, 2022; Law, 2010; Pangestu & Surjadi, 2022; Solikhah et al., 2018; Zifi, Yenas, & Riau, 2023). Researchers in Sweden conducted studies on students' inclination to not pursue careers in accounting (Fernando & Ratnasari, 2022). In order to ascertain why students discontinue their studies in accounting after graduation, this research used the condensed TRA model to investigate student's attitudes and subjective norms.

Bandura's Social Cognitive Theory (Bandura, 1986) served as the basis for Lent, Brown, and Hackett (1994) Social Cognitive Career Theory (SCCT). This theory aims to assess the impact of cognitive and environmental factors on students' academic perseverance. The literature commonly utilizes the SCCT model to investigate career development and profession selection (Ng et al., 2017). In order to understand how different social processes interact to shape human behavior, SCCT places a strong emphasis on examining self-referential thought patterns and cognitive patterns (Schoenfeld, Segal, & Borgia, 2017). This theory combines a number of ideas, including values, interests, aptitudes, and environmental influences (Zola, Yusuf, & Firman, 2022). Lent et al. (1994) attempted to incorporate general aspects of theoretical frameworks previously developed and refined by other renowned career theorists, such as person-environment correspondence (Dawis, Lofquist, & England, 2005) personality typology (Holland, 1996) social learning (Krumboltz, Mitchell, & Jones, 1976) and development theory (Lent, Brown, & Hackett, 2002; Vondracek, Lerner, & Schulenberg, 2019). Previous studies of accounting education have also used the SCCT model in the last five years (Hatane, Gunawan, & Pratama, 2021; Hutami, Kholid, & Salsabilla, 2022; Muhamad et al., 2020; Pelzer & Nkansa, 2022; Schoenfeld et al., 2017; Suryani et al., 2018; Umar & Bello, 2019).

This study investigates the factors that influence students' intentions to pursue a career in professional accounting, building upon the foundations of these two highly developed and frequently used theories of career choice. The study combines attitudes, subjective norms, and TRA with self-efficacy, result expectations, and goal selection from the SCCT to explain the behavioral intention to pursue the accounting profession. Combining these factors into one model helps explain Indonesian accounting students' behavioral interest in the profession. The current research focuses on students' behavioral interest in accounting to meet Indonesia's need for more accountants and compete in the AEC market (Wadu, Lay, Gie, Rihi, & Mata, 2023). This research looks at the important variables that affect students' behavioral intention and predicts their behavioral interest in the accounting field in Indonesia by combining the TRA and SCCT models.

3. Material and Methods

3.1. Research Model and Hypothesis Development

The SCCT model, which was modified from Schoenfeld et al. (2017) and the simplified TRA model, which was adapted from Felton et al. (1995) and Karlsson and Noela (2022) are combined in this study. These models combine to predict the career intentions of Indonesian accounting students. Self-efficacy refers to a person's views and ideas

about their capacity to perform at a desired level (Schoenfeld et al., 2017). It is similar to behavioral beliefs in the simplified TRA model (Karlsson & Noela, 2022). The simplified TRA model is comparable to behavioral beliefs (Karlsson & Noela, 2022). The thoughts regarding the results or repercussions of engaging in specific acts are known as outcome expectancies (Lent, Brown, & Hackett, 2000). The simplified TRA model resembles normative beliefs. One definition of a personal aim is the desire to perform a specific task. The basic TRA model compares these beliefs to intention. Thus, it is crucial to investigate these beliefs (i.e., outcome expectations and self-efficacy) in order to comprehend the reasons behind students' decision not to pursue careers in accounting (Schoenfeld et al., 2017).

This research creates a model that evaluates the immediate and consequential influences of self-efficacy, facilitated by outcome expectations, subjective norms, and attitudes toward this profession, on the intention to pursue an accounting career. In the behavioral sciences, mediation-related hypotheses are not uncommon. When a predictor indirectly influences a dependent variable through one or more intervening variables or mediators, mediation is present (Preacher & Hayes, 2008). Figure 1 shows the research model for this investigation.

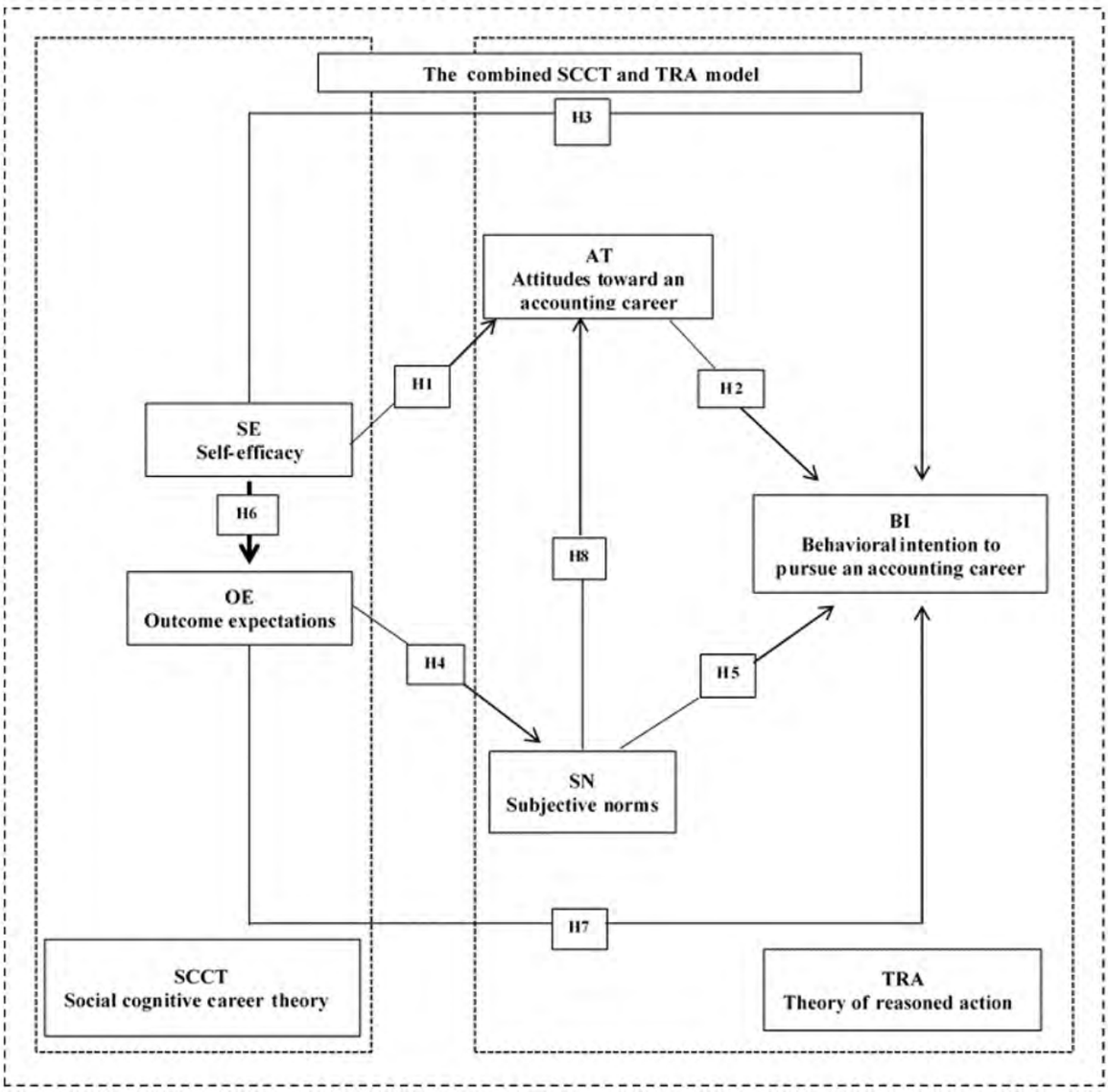

Figure 1. Research model.

3.1.1. Self-Efficacy and Attitudes toward an Accounting Career

Self-efficacy refers to an individual's perceptions of their own skills that influence how they exert control over their performance and functioning (Bandura, 1986). Understanding self-efficacy is imperative, as the perception of self-efficacy can determine an individual's behavior in a given situation (Subramaniam & Freudenberg, 2007).

According to a meta-analysis in the field of inclusive education by Yada, Leskinen, Savolainen, and Schwab (2022) numerous studies demonstrate a favorable correlation between teachers' attitudes toward inclusive education and their self-efficacy. However, other research finds a weak or non-significant association between instructors' attitudes and self-efficacy (Carew, Groce, Deluca, Kett, & Fwaga, 2020) suggesting that teachers' attitudes and self-efficacy are different ideas (Saloviita, 2020). The research suggests that teachers' attitudes and self-efficacy are distinct concepts:

H_1: Self-efficacy significantly affects attitudes toward an accounting career.

3.1.2. Perceptions Concerning an Accounting Profession and the Inclination to Pursue it Behaviorally

Consequently, attitudes towards accounting significantly shape behavioral intentions and serve as a crucial factor driving the intention to specialize in accounting (Byrne, Willis, & Burke, 2012; Djatej et al., 2015; Felton et al., 1995; Muhamad et al., 2020). Additionally, Jackling et al. (2012) discover that students' opinions of accounting

are favorable. When it comes to the behavioral belief variables, it makes sense to think that some students who have negative views toward accounting would nevertheless pursue the field since its advantages might exceed its disadvantages (Karlsson & Noela, 2022). Thus, this study proposes the following hypothesis:

H_2: Attitudes toward an accounting career significantly affect the behavioral intention to pursue it.

H_3: Self-efficacy significantly affects the behavioral intention to pursue an accounting career.

3.1.3. Outcome Expectations and Subjective Norms

The distinction between normative beliefs (i.e., descriptive norms) and what Bandura (1977) called social outcome expectations (i.e., behavioural beliefs) may appear somewhat arbitrary; however, there are many cases in which a person holds one type of belief but not the other. Although behavioural beliefs that focus on social outcomes may also indirectly affect the corresponding normative belief, this need not be the case (Fishbein & Ajzen, 2009). These beliefs regulate subjective norms (Karlsson & Noela, 2022).

Students' normative ideas, which are the opinions of others such as parents, peers, and teachers, also influence their choice of accounting as a vocation (Law, 2010). Kalule, Sseguya, Ongeng, and Karubanga (2019) study on farmer behaviour in Uganda reveals that the combination of social influence and intention formation significantly predicts farmers' learning behaviour, with social outcome expectations acting as a mediator. Zhang et al. (2020) conducted a study to examine the impact of parental norms and drinking outcome expectations on hazardous drinking behaviors among Chinese university students. The study's findings suggest that there is no direct or indirect correlation between hazardous drinking behavior and negative outcomes:

H_4: Outcome expectations have a significant effect on subjective norms.

3.1.4. Behavioural Intentions to Become Accountants and Subjective Standards

Perceived social pressure from others to act in a specific way shapes subjective standards (Fishbein & Ajzen, 2009). Therefore, the perception of social pressure to become a CPA may significantly positively influence a graduate's decision to pursue a career in accounting (El-Mousawi & Charbaji, 2016). Anis and Hanafi (2015) results are in line with those of Tan and Laswad (2006) who found that the three main elements influencing students' significant selection are reference groups, personal factors, and controls. Teachers, parents, and classmates are the reference groups that have the least influence on students' significant choices, according to Lowe and Simons (1997) whereas Sugahara and Boland (2006) observe that teachers exert a comparatively lesser impact than other reference groups on students' choices to pursue accounting as a major. Consequently, it remains uncertain how behavioural intentions to pursue an accounting career are directly linked to subjective norms. Drawing from multiple prior research projects, the ensuing conjecture is put forth:

H_5: Subjective norms have a major impact on behavior intentions, such as the desire to work in accounting.

3.1.5. Self-Efficacy, Expectations for Results, and the Behavioural Desire to Work in Accounting

According to the Social Cognitive Career Theory (SCCT), individuals' self-efficacy beliefs and outcome expectations significantly influence their performance objectives (Lent et al., 1994). Accordingly, students are more likely to pursue and stick with a difficult career objective if they have better self-efficacy beliefs and outcome expectancies (Baglama & Uzunboylu, 2017; Schoenfeld et al., 2017). Self-efficacy influences expectations for results and plays a direct role in influencing interests and aspirations (Bandura & Locke, 2003; Lent et al., 1994). Previous research suggests a relationship between students' expectations for their results and their desire to become certified public accountants, or CPAs (Schoenfeld et al., 2017; Umar & Bello, 2019). El-Dief and El-Dief (2019) on the other hand, discover that the most reliable indicator of a student's commitment to a career choice is their own self-interest result expectations; social standing and workforce localization are not major predictors. Consequently, they propose the following theory:

H_6: Expectations of results are significantly impacted by self-efficacy.

H_7: Outcome expectations significantly affect the behavioral intention to pursue an accounting career.

3.1.6. Subjective Norms and Attitudes toward an Accounting Career

The normative views that students acquire from their parents, peers, and teachers impact their decision to pursue a career in accounting (Law, 2010). These beliefs control subjective norms, as the simplified TRA model shows (Karlsson & Noela, 2022). With regard to other reference groups, such as the influence of friends, career counsellors, and professors, the available empirical data is not entirely consistent. For instance, Gul, Andrew, Leong, and Ismail (1989) discover that instructors have little influence over their students' decisions regarding their major courses in college. Mauldin, Crain, and Mounce (2000) on the other hand, contend that educators have an impact on students' choices to seek accounting degrees.

Furthermore, subjective norms influence students' behavioral intentions, but the attitude mediates this effect (Harb et al., 2021). Another finding is that subjective norms indirectly affect attitudes toward entrepreneurship through entrepreneurship self-efficacy (Dewi, 2021; Doanh & Bernat, 2019). Therefore, the following hypothesis is put forth by this study:

H_8: Subjective norms significantly affect attitudes toward an accounting career.

3.2. Research Method

3.2.1. Survey and Sample Data

This study used primary data from this online, closed-ended questionnaire distributed to final-year accounting students. In order to understand final-year accounting students' self-efficacy beliefs and outcome expectations, Schoenfeld et al. (2017) looked at professional interests, ambitions, and intents. This study sampled final-year accounting students at three North Sulawesi and North Maluku public universities who have taken all subjects and are close to graduating. Accounting students in their seventh semester at two public universities in North Sulawesi (Manado State University and Sam Ratulangi University) and one in North Maluku (Khairun University Ternate)

received the survey. Only 16 graduates from these three universities have continued their accounting education in the last three years, which led to the selection of these universities.

Schreiber, Nora, Stage, Barlow, and King (2006) stated that 10 participants per estimated parameter are needed. Thus, based on the up to 25 parameters estimated in the proposed combined research model, the minimum sample size in this study was 250 observations. While 630 final-year accounting students participated in this study based on class attendance, only 409 participants responded to the questionnaire link within the given time limit (67.7% effective response rate). Therefore, the actual sample size was 409 students: 212 participants (51.8%) from Sam Ratulangi University, 155 participants (37.9%) from Manado State University, and 42 participants (10.3%) from Khairun University Ternate. The sample comprised 88 male students (21.5%) and 321 female students (78.5%). In the sample, 312 (76.3%) students reported wanting to enter the accounting profession, and 97 (23.7%) students did not. The researcher's affiliated institution authorized the study's materials and procedures, findings presentation, and participant data management following an ethical review. The three research institutions also received and authorized the manuscript before its submission for publication.

3.2.2. Questionnaire Development

Within the planning framework of the TRA and SCCT models, the questionnaire is utilized as a tool to examine the impact of Asian Economic Community (AEC) on graduates who choose to pursue careers in accounting. The structured questionnaire ascertains students' intentions to pursue a career in accounting. All the scales used were adapted from past research, including self-efficacy (Schoenfeld et al., 2017; Suryani et al., 2018; Umar & Bello, 2019) outcome expectations (Felton et al., 1995; Schoenfeld et al., 2017; Suryani et al., 2018; Umar & Bello, 2019) attitudes toward an accounting career (Byrne et al., 2012; Djatej et al., 2015; Felton et al., 1995; Fishbein & Ajzen, 2009; Solikhah, 2014; Suryani et al., 2018) subjective norms (Djatej et al., 2015; Fishbein & Ajzen, 2009; Solikhah, 2014; Suryani et al., 2018) and the behavioural intention to pursue an accounting career (Djatej et al., 2015; Fishbein & Ajzen, 2009; Solikhah, 2014). These measures were graded using a five-point Likert-type scale that went from "strongly disagree" to "strongly agree," and a similar scale that went from "unlikely" to "likely" was used to rate self-efficacy. To reduce the common method bias, the scale ordering was changed. You may find the entire questionnaire in Appendix A.

Cronbach's alpha must be 0.5 or higher (Hair, Ringle, & Sarstedt, 2013) and the corrected item-total correlation must be 0.4 or higher (Nunnally & Bernstein, 1994). This is necessary to evaluate the validity and reliability of the survey. Finally, after assessing the validity and reliability across all 25 scales, we discovered that we can use the questionnaire to determine whether the gathered data conforms to the proposed model. Typically, we use SEM to evaluate a proposed model through a linear equation system. The statistical assessment of how well-hypothesized models fit the observed data is a crucial and commonly utilized component of the SEM framework (Hoe, 2008).

3.2.3. Analysis Method

The intricacy of the SEM technique's underlying theory and its capacity to address significant substantive concerns have contributed to its increasing popularity (Kaplan, 2009). According to Hasman (2015) the SEM is capable of defining and estimating complex path models that include latent factors and intervening variables between the independent and dependent variables.

Validating the measurement model and fitting the structural model are the two processes in the SEM process. The first step involved creating a measurement model using the confirmatory factor analysis (CFA) technique, either with the accepted exogenous or endogenous constructs or the entire model. We then examined the measurement model to determine its overall fit and generate an acceptable full model. The second step involved designing a Structural Equation Model (SEM) to generate a comprehensive model that could undergo examination and assessment based on goodness-of-fit standards. The structural model shows the relationships between the latent (unobserved) variables, indicating how these variables directly or indirectly influence changes in each other. In contrast, the measurement model defines the relationship between the observed and latent variables (Byrne, 2013). The statistical analysis was performed using AMOS 24.0 and SPSS 24.0.

4. Results

4.1. Examining the Measurement Model

To assess the measurement model's validity and avoid common method bias (Doty & Glick, 1998) a CFA was performed using AMOS 24 (Hair Jr, Black, Babin, & Anderson, 2010). The results presented an excellent fit for the measurement model (Figure 2). After assessing each construct, the whole measurement model was analyzed. The CFA results exhibited a reasonably good fit (Table 1): chi-squared = 977,038; p-value = 0.000; CMIN/DF = 3.687 < 0.5 (Sobel, 1986); GFI = 0.827; TLI = 0.890; CFI = 0.903 > 0,9 (Preacher & Hayes, 2008); PNFI = 0.768; and RMSEA = 0.081 > 0.08 (Steiger, 1990). Additionally, the standardized regression weights of all the items (Appendix B) were higher than 0,5 ($\lambda > 0.5$). Thus, convergent and discriminant validity was confirmed for all the scales.

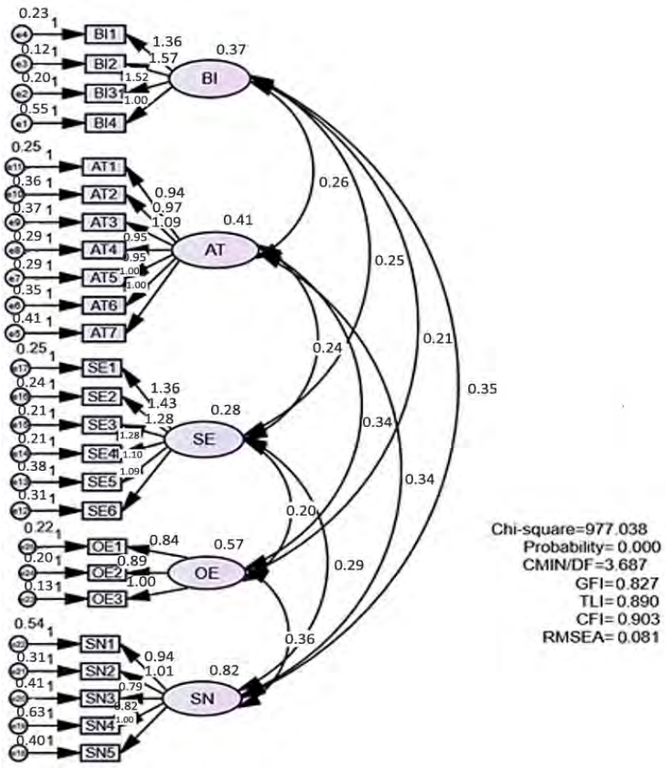

Figure 2. The results of the measurement model (Standardized estimates).

Table 1. Measurement model test results predicting individual behaviors.

Index of goodness-of-fit	Cut-off point	Estimated outcomes	Standards
X^2 – chi-square	< 214.477	977.038	Unsuitable
Statistical significance level	≥ 0.05	0.000	Unsuitable
RMSEA	0.05–0.08	0.081	Well suited
CMIN/DF	< 2	3.687	The marginal fit
TLI	≥ 0.90	0.890	Well suited
CFI	≥ 0.90	0.903	Well suited
NFI	≥ 0.90	0.872	Well suited
GFI	0.0–1.0	0.827	Well suited
AGFI	≥ 0.90	0.787	The marginal fit
PNFI	0.06 – 0.09	0.770	Well suited

Note: RMSEA refers to the root mean square error of approximation; CMIN/DF is the chi-squared per degree of freedom ratio; TLI represents the Tucker–Lewis index; CFI stands for comparative fit index; and NFI denotes normed fit index.

The presence of a standard error with a value more excellent or less than zero serves as another criterion for estimating whether a model fits well or poorly. Suppose the standard error is close to zero. In that case, the statistical test for the parameter cannot be defined (Bentler, 1995) while a vast standard error indicates that the parameter value cannot be determined (Jöreskog & Sörbom, 2001). The standard error was between 0.043 and 0.105 (see Appendix C). That is, there were no extreme values. Thus, the analysis could move on to the second stage of the SEM, the structural model, after finishing the first stage of the SEM—the measurement model using CFA techniques—and determining that all requirements for the model's feasibility test were satisfied.

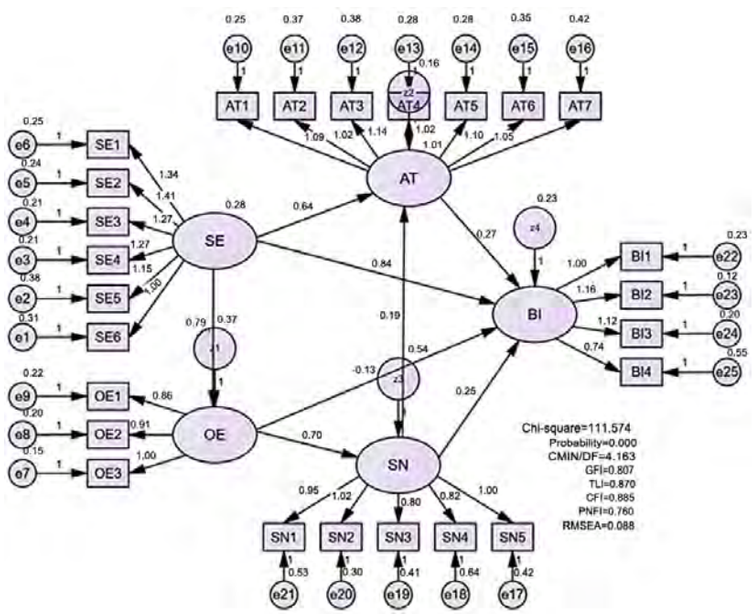

Figure 3. The results of the estimated full model (Standardized estimates).

4.2. Analysis of the Structural Model

Once CFA examined the measurement model and discovered that every indicator could be used to define a latent variable, the entire model could be examined. One could assess the structural model's goodness of fit. Maximum likelihood estimation is the most popular technique (Hasman, 2015). As a result, this study employed this estimating strategy. A comprehensive model estimate is shown in Figure 3.

To assess the degree of appropriateness or goodness-of-fit between the data and the model evaluation results, this study carried out a model qualification test. The results generally presented a marginal fit for the structural model (Table 2): chi-squared = 1111,574; p-value = 0.000; CMIN/DF = 4.163 < 0.5 (Sobel, 1986); GFI = 0.807; TLI = 0.870; CFI = 0.885; PNFI = 0.760; and RMSEA = 0.088 > 0.08 (Steiger, 1990).

Table 2. Full model test results predicting individual behaviors.

Goodness-of-fit index	Cut-off value	Estimated results	Criteria
X^2 – chi-squared	< 214.477	1111.574	Unsuitable
Statistical significance level	≥ 0.05	0.000	Unsuitable
RMSEA	0.05–0.08	0.088	The marginal fit
CMIN/DF	< 2	4.163	The marginal fit
TLI	≥ 0.90	0.870	The marginal fit
CFI	≥ 0.90	0.885	The marginal fit
NFI	≥ 0.90	0.854	The marginal fit
GFI	0.0–1.0	0.807	Well suited
AGFI	≥ 0.90	0.765	The marginal fit
PNFI	0.06 – 0.09	0.760	Well suited

Note: RMSEA stands for root mean square error of approximation; CMIN/DF represents the chi-squared per degree of freedom ratio; TLI is the Tucker–Lewis index; CFI is the comparative fit index; NFI denotes normed fit index; GFI stands for goodness-of-fit index; AGFI is the adjusted goodness-of-fit index; PNFI represents parsimonious normed fit index.

The TLI and CFI are great tools for figuring out the difference between the estimated results of the whole model and the predicted behaviour of individuals based on their interests because they are less affected by the model's complexity and sample size (Xia & Yang, 2019). In general, a good fit is most likely present if the majority of indices show one. The empirical findings showed that this model had a marginal fit and an acceptable goodness-of-fit.

4.3. Hypothesis Testing

The next step involved identifying any significant correlations between the exogenous and endogenous variables, given that the structural model only provided a marginal match. The study established causal link hypotheses. Table 3 presents the results of the structural model estimate, coefficient assessment, and correlation analysis with the study hypotheses.

The crucial ratio is the statistic that divides an estimate by its standard error. When dealing with large samples, one can refer to the critical ratio using the standard normal distribution (Hasman, 2015). The eight hypotheses were tested using t-values at a significance level of 0.05, meaning that a hypothesis is accepted if the P value is less than 0.05. The data **** indicates an extremely small P value, indicating a significance level below 0.05. The t-values in AMOS 24 represented the critical ratio of the regression weights across the board for the group number one default model. However, the program also produced standardized approximations, commonly used for interpretation. The hypothesis is supported by two-sided significance at the 5% level, as shown by a critical ratio of ≥ 1.967. Table 3 shows that all eight of the proposed pathways were statistically significant.

Table 3. The results of testing the research hypotheses.

Hypotheses				Estimates	Standard error	Critical rasio (CR)	*P*-value	Results
H1	SE	→	AT	0.636	0.072	8.891	****	Accepted
H2	AT	→	BI	0.273	0.085	3.216	0,001	Accepted
H3	SE	→	BI	0.836	0.103	8.085	****	Accepted
H4	OE	→	SN	0.695	0.066	10.560	****	Accepted
H5	SN	→	BI	0.248	0.046	5.385	****	Accepted
H6	SE	→	OE	0.795	0.066	10.021	****	Accepted
H7	OE	→	BI	-0.132	0.059	-2.236	0,025	Accepted
H8	SN	→	AT	0.189	0.036	5.312	****	Accepted

Note: RMSEA stands for root mean square error of approximation; CMIN/DF represents the chi-squared per degree of freedom ratio; TLI is the Tucker–Lewis index; CFI is the comparative fit index; NFI denotes normed fit index; GFI stands for goodness-of-fit index; AGFI is the adjusted goodness-of-fit index; PNFI represents parsimonious normed fit index.

The results for H1–H3 show the P value is below 0.05, which indicated that self-efficacy and attitudes toward an accounting career affect individuals' behavioural intention to pursue an accounting career. These results align with the research conducted by Doanh and Bernat (2019) which suggests that attitudes toward entrepreneurship mediate the relationship between self-efficacy and intention.

The results for H4 and H5 show the P value is below 0.05, which indicated that outcome expectations and subjective norms affect individuals' behavioural intention to pursue an accounting career. These results are consistent with several studies that suggest social influence and intention formation mediate social outcome expectations in predicting the learning behaviour of farmers and the drinking behaviour of others (Kalule et al., 2019; Zamboanga, Schwartz, Ham, Jarvis, & Olthuis, 2009; Zhang et al., 2020).

The results for H6 and H7 show the P Value is below 0.05, which indicated that self-efficacy and outcome expectations strongly influence accounting career behavioral intention. Align with other studies, students with

higher self-efficacy and outcome expectations are more likely to pursue and achieve challenging career goals (Adapa & Sheridan, 2021; Baglama & Uzunboylu, 2017; Schoenfeld et al., 2017).

The results for H8 show the P Value is below 0.05, which indicated that subjective norms influence accounting career attitudes. In line with Djatej et al. (2015) research and Doanh and Bernat (2019) the beliefs of other relevant people positively affect a person's attitude and main intention to pursue accounting.

5. Discussion

This study used a combined TRA and SCCT model to predict students' behavioral interest in accounting for facing the AEC. We used Structural Equation Modeling (SEM) to demonstrate how these theories, when combined, can explain this behavioural interest through the estimation of measurement and structural models. The proposed variables significantly influence students' behavioural intentions to pursue an accounting career, supporting all research hypotheses.

This study argues that the social learning theory about self-efficacy combined with subjective norms and attitudes toward accounting careers explains behavioral intentions. Self-efficacy has also been shown to play a vital role in career choice and development (Heggestad & Kanfer, 2005; Lent et al., 2000). This study found that self-efficacy, outcome expectations, attitudes, and subjective norms motivate students to pursue accounting careers (normative beliefs). Thus, other professions can consider SCCT and the TRA as integrated career choice research models.

Self-efficacy beliefs are relatively dynamic and specific to a particular activity domain (Lent et al., 2000). Intervention strategies can increase structure and self-confidence to help anticipate changes in behavior (Taylor & Betz, 1983). Bandura (1977) suggested that a person's belief in their ability to perform a task or behavior can mediate behavior and behavior change. Interventions designed to increase self-efficacy expectations are based directly on previous assessments of the level of self-efficacy beliefs. The design of interventions to increase self-efficacy expectations is based on past self-efficacy assessments. Thus, expectations and self-efficacy instruments can construct accounting program interventions.

In higher education, interventions in accounting courses help increase final-year accounting students' understanding of the accounting profession. For example, new learning methods such as work-integrated learning (WIL) and work-relevant learning (WRL) will change students' self-efficacy by providing knowledge about the realities of work life (Herbert, Rothwell, Glover, & Lambert, 2021; Suryani et al., 2018; Taylor & Betz, 1983). WIL and WRL must relate to the student's work environment and career goals.

In our survey, 259 respondents (63.4%) said their accounting skills had improved after joining the WIL program. Working together, accounting educators, companies, and professional associations may promote work-based learning and intellectual growth in the design of curricula and pedagogies. Graduates can therefore enjoy a range of employment experiences outside of the WIL and WRL schemes thanks to their academic background and work experience.

6. Conclusion

The objective of this research was to ascertain whether the creation of the AEC motivates Indonesian accounting majors to enter the profession or dissuades them, considering the AEC market's potential limitations in global competitiveness. The test findings indicate that eight hypotheses have been accepted, which are as follows: The following relationships exist: 1) Self-efficacy significantly influences attitudes toward accounting careers; 2) Attitudes toward an accounting career significantly influence behavioral intentions in pursuing an accounting career; 3) Self-efficacy significantly influences behavioral intentions to pursue an accounting career; 4) Outcome expectations significantly influences subjective norms; 5) Subjective norms significantly influences behavioral intentions to pursue an accounting career; 6) Self-efficacy significantly influences outcome expectations; 7) Outcome expectations significantly affect behavioral intentions to pursue an accounting career; and 8) Subjective norms significantly influence attitudes toward an accounting career. Although 409 respondents, or 76.3% of the sample, expressed interest in accounting, it is common for students' passions to shift after graduation. In fact, just sixteen students have enrolled in professional accounting programs and registered with the Indonesian Ministry of Finance and IAI over the past three years. This circumstance calls into question the state of the accounting profession in Indonesia, particularly in the east, potentially making it more challenging for the country to produce highly qualified, risk-taking professional accountants capable of competing in the ASEAN area.

7. Implications and Suggestions

This study identifies factors that strongly influence students' intentions to pursue an accounting career and guides the design of future accounting curricula to prevent career changes in accounting students and graduates. These results are expected to motivate accounting students to stay on track to become professional accountants, especially ASEAN CPAs. Accounting education is essential for CPA board graduation and can enhance employability in the accounting profession. Additionally, by incorporating workplace skills development into the curriculum and pedagogy, accounting educators, professional associations, companies, and governments can work together to support students' interest in and commitment to become professional accountants.

The data-model compatibility test demonstrates that, given a marginal fit, the entire model is capable of predicting the behaviour of interest. Self-efficacy expectations must be the primary mediator between behaviour and behaviour change when estimating a model that fits well for future research interventions. Future research should employ simple nested model tests that utilize modification indices. The model could transform into a theory-driven development strategy or a generating model.

References

Adapa, S., & Sheridan, A. (2021). A case of multiple oppressions: Women's career opportunities in Malaysian SME accounting firms. *The International Journal of Human Resource Management, 32*(11), 2416-2442. https://doi.org/10.1080/09585192.2019.1583269

Akther, T., & Nur, T. (2022). A model of factors influencing COVID-19 vaccine acceptance: A synthesis of the theory of reasoned action, conspiracy theory belief, awareness, perceived usefulness, and perceived ease of use. *PLoS One, 17*(1), e0261869. https://doi.org/10.1371/journal.pone.0261869

Alimbudiono, R. S. (2020). Accounting knowledge as a contributing intention on improving public accounting profession. *Journal of Asian Finance, Economics and Business, 7*(9), 801-809. https://doi.org/10.13106/jafeb.2020.vol7.no9.801

Anis, A., & Hanafi, R. (2015). Factors influencing students' choice of an accounting major in Egypt. *International Journal of Accounting, Auditing and Performance Evaluation, 11*(3-4), 225-254. https://doi.org/10.1504/ijaape.2015.071585

Ariani, N. E., Fitri, F. A., & Maryasih, L. (2021). Attitudes towards accountant profession: Perception of accounting students in Aceh Province, Indonesia. *Journal of Accounting Research, Organization and Economics, 4*(2), 188-198. https://doi.org/10.24815/jaroe.v4i2.21449

Awadallah, E., & Elgharbawy, A. (2021). Utilizing the theory of reasoned action in understanding students' choice in selecting accounting as major. *Accounting Education, 30*(1), 86-106. https://doi.org/10.1080/09639284.2020.1811992

Baglama, B., & Uzunboylu, H. (2017). The relationship between career decision-making self-efficacy and vocational outcome expectations of preservice special education teachers. *South African Journal of Education, 37*(4), 1-11. https://doi.org/10.15700/saje.v37n4a1520

Bandura, A. (1977). Self-efficacy: Toward a unifying theory of behavioral change. *Psychological Review, 84*(2), 191-215. https://doi.org/10.1037//0033-295x.84.2.191

Bandura, A. (1986). *Social foundations of thought and action: A social cognitive theory*. Englewood Cliffs, NJ: Prentice-Hall.

Bandura, A., & Locke, E. A. (2003). Negative self-efficacy and goal effects revisited. *Journal of Applied Psychology, 88*(1), 87-99. https://doi.org/10.1037/0021-9010.88.1.87

Bentler, P. M. (1995). *EQS structural equations program manual*. Encino, CA: Multivariate Software.

Budiandru, B. (2021). Factors affecting motivation for career selection of public accountants. *AKRUAL: Jurnal Akuntansi, 12*(2), 204-216. https://doi.org/10.26740/jaj.v12n2.p204-216

Byrne, B. M. (2013). *Structural equation modeling with Mplus: Basic concepts, applications, and programming*. New York: Routledge.

Byrne, M., Willis, P., & Burke, J. (2012). Influences on school leavers' career decisions–Implications for the accounting profession. *The International Journal of Management Education, 10*(2), 101-111. https://doi.org/10.1016/j.ijme.2012.03.005

Cahyadi, D. D., Andayani, S., & Suryaningrum, D. H. (2019). Accounting students perceptions on factors affecting career choices. *Journal of Accounting and Strategic Finance, 2*(2), 170-182. https://doi.org/10.33005/jasf.v2i2.63

Carew, M., Groce, N., Deluca, M., Kett, M., & Fwaga, S. (2020). The impact of an inclusive education intervention on learning outcomes for girls with disabilities within a resource-poor setting. *African Journal of Disability, 9*(1), 1-8. https://doi.org/10.4102/ajod.v9i0.555

Catchpowle, L., & Smyth, S. (2016). Accounting and social movements: An exploration of critical accounting praxis. *Accounting Forum, 40*(3), 220–234. https://doi.org/10.1016/j.accfor.2016.05.001

Cheisviyanny, C., Dwita, S., Septiari, D., & Helmayunita, N. (2022). Career choice factors of Indonesian accounting students. *Revista Contabilidade & Finanças, 33*, e1475. https://doi.org/10.1590/1808-057x20221475.pt

Cho, H. Y., Yang, H. C., & Hwang, B. J. (2023). The effect of ChatGPT factors & innovativeness on switching intention: Using theory of reasoned action (TRA). *Journal of Distribution Science, 21*(8), 83–96. https://doi.org/10.15722/jds.21.08.202308.83

Dawis, R. V., Lofquist, L., & England, G. (2005). The Minnesota theory of work adjustment. *Career Development, 1*, 1993-2012.

Dewi, I. G. A. A. O. (2021). Understanding data collection methods in qualitative research: The perspective of interpretive accounting research. *Journal of Tourism Economics and Policy, 1*(1), 23-34. https://doi.org/10.38142/jtep.v1i1.105

Djatej, A., Chen, Y., Green, B., Eriksen, S., & Zhou, D. (2015). Choice in accounting : An application. *Global Perspectives on Accounting Education, 12*, 53–72.

Do, D., Nguyen, T., Ha, S., Tran, M., Nguyen, H., & Truong, D. (2020). An analysis of underlying constructs affecting the choice of accounting as a major. *Management Science Letters, 10*(2), 361-368. https://doi.org/10.5267/j.msl.2019.8.034

Doanh, D. C., & Bernat, T. (2019). Entrepreneurial self-efficacy and intention among Vietnamese students: A meta-analytic path analysis based on the theory of planned behavior. *Procedia Computer Science, 159*, 2447-2460. https://doi.org/10.1016/j.procs.2019.09.420

Doty, D. H., & Glick, W. H. (1998). Common methods bias: Does common methods variance really bias results? *Organizational Research Methods, 1*(4), 374-406. https://doi.org/10.1177/109442819814002

Duong, T. Q. L., Ha, S. T., Tran, M. L., Dung, M., & Tran, T. T. L. (2020). The opportunities and challenges in having sustainable employment for accounting students in Hanoi. *Ijicc.Net, 12*(9), 521–539.

El-Dief, M., & El-Dief, G. (2019). Factors affecting undergraduates' commitment to career choice in the hospitality sector: Evidence from Saudi Arabia. *Journal of Human Resources in Hospitality & Tourism, 18*(1), 93-121. https://doi.org/10.1080/15332845.2019.1526533

El-Mousawi, H. Y., & Charbaji, A. (2016). Becoming a CPA—How to attract university students to the accounting profession using theory of planned behavior? *Open Journal of Accounting, 5*(02), 9-18. https://doi.org/10.4236/ojacct.2016.52002

Felton, S., Dimnik, T., & Northey, M. (1995). A theory of reasoned action model of the chartered accountant career choice. *Journal of Accounting Education, 13*(1), 1-19. https://doi.org/10.1016/0748-5751(94)00027-1

Fernando, K., & Ratnasari, P. (2022). *Beliefs influencing career choices of Indonesian business student's and reasons for not choosing accounting profession*. Paper presented at the Proceedings of the 3rd International Conference of Business, Accounting, and Economics, ICBAE 2022, 10-11 August 2022, Purwokerto, Central Java, Indonesia.

Fishbein, M., & Ajzen, I. (1977). Belief, attitude, intention, and behavior: An introduction to theory and research. *Contemporary Sociology, 6*(2), 244. https://doi.org/10.2307/2065853

Fishbein, M., & Ajzen, I. (2009). Predicting changing behavior. In (pp. 209). New York: Psychology Press.

Ghani, E. K., Said, J., Nasir, N. M., & Jusoff, K. (2008). The 21st century accounting career from the perspective of the Malaysian university students. *Asian Social Science, 4*(8), 73-83. https://doi.org/10.5539/ass.v4n8p73

Gul, F. A., Andrew, B., Leong, S., & Ismail, Z. (1989). Factors influencing choice of discipline of study—accountancy, engineering, law and medicine. *Accounting & Finance, 29*(2), 93-101. https://doi.org/10.1111/j.1467-629x.1989.tb00105.x

Hair, J. F., Ringle, C. M., & Sarstedt, M. (2013). Partial least squares structural equation modeling: Rigorous applications, better results and higher acceptance. *Long Range Planning, 46*(1-2), 1-12. https://doi.org/10.1016/j.lrp.2013.01.001

Hair Jr, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2010). Multivariate data analysis. In Multivariate data analysis. In (pp. 785-778). Upper Saddle River, NJ: Pearson.

Harb, A., Khliefat, A., Alzghoul, Y. A., Fowler, D., Sarhan, N., & Eyoun, K. (2021). Cultural exploration as an antecedent of students' intention to attend university events: An extension of the theory of reasoned action. *Journal of Marketing for Higher Education*, 1–23. https://doi.org/10.1080/08841241.2021.1958125

Hasman, A. (2015). An introduction to structural equation modeling. *Studies in Health Technology and Informatics, 213*(November), 3–6. https://doi.org/10.3233/978-1-61499-538-8-3

Hatane, S. E., Gunawan, F. A., & Pratama, S. W. (2021). Intrinsic motivation, career exposure, and quality of life: How do they influence the accounting students' career choice? *Journal of Education and Learning (EduLearn), 15*(3), 335-345. https://doi.org/10.11591/edulearn.v15i3.19870

Heggestad, E., & Kanfer, R. (2005). The predictive validity of self-efficacy in training performance: Little more than past performance. *Journal of Experimental Psychology Applied, 11*(2), 84-97. https://doi.org/10.1037/1076-898x.11.2.84

Herbert, I. P., Rothwell, A. T., Glover, J. L., & Lambert, S. A. (2021). Does the changing world of professional work need a new approach to accounting education? *Accounting Education, 30*(2), 188-212. https://doi.org/10.1080/09639284.2020.1827446

Hill, R. J., Fishbein, M., & Ajzen, I. (1977). Belief, attitude, intention and behavior: An introduction to theory and research. *Contemporary Sociology, 6*(2), 244-245. https://doi.org/10.2307/2065853

Hoe, S. L. (2008). Issues and procedures in adopting structural equation modelling technique. *Journal of Quantitative Methods, 3*(1), 76-83.

Holland, J. L. (1996). Exploring careers with a typology: What we have learned and some new directions. *American Psychologist, 51*(4), 397-406. https://doi.org/10.1037//0003-066x.51.4.397

Hutami, D. M., Kholid, M. N., & Salsabilla, S. (2022). Choosing a career as a public accountant: Does calling matter? *Jurnal Riset Akuntansi Kontemporer, 14*(2), 157-166. https://doi.org/10.23969/jrak.v14i2.5576

Ilman, M. F. (2013). The relationship between student perceptions of the public accounting profession and interest in a career in the audit field among students of the accounting department, University of Surabaya Class of 2009 and 2010. *Calyptra: Student Scientific Journal of the University of Surabaya, 2*(2), 1–16.

Ishikawa, K. (2021). The ASEAN economic community and ASEAN economic integration. *Journal of Contemporary East Asia Studies, 10*(1), 24-41. https://doi.org/10.1080/24761028.2021.1891702

Jackling, B., & Calero, C. (2006). Influences on undergraduate students' intentions to become qualified accountants: Evidence from Australia. *Accounting Education: An International Journal, 15*(4), 419-438.

Jackling, B., De Lange, P., Phillips, J., & Sewell, J. (2012). Attitudes towards accounting: Differences between Australian and international students. *Accounting Research Journal, 25*(2), 113-130. https://doi.org/10.1108/10309611211287305

Jatmiko, B., Machmuddah, Z., Suryani, A., Suhana, S., & Laras, T. (2019). Career choice as a public accountant in accounting students in the City of Semarang Indonesia: Aspects that are considered. *International Journal of Accounting and Taxation, 7*(2), 20-26. https://doi.org/10.15640/ijat.v7n2a3

Jessica, A., Alimbudiono, R. S., & Pudjolaksono, E. (2019). *The role of accounting knowledge in defining the career of a public accountant.* Paper presented at the 2nd Padang International Conference on Education, Economics, Business and Accounting (PICEEBA-2 2018). Atlantis Press.

Jöreskog, K. G., & Sörbom, D. (2001). LISREL : User's reference guide. In (pp. 172). Chicago, IL: Scientific Software International.

Joshi, P. L. (2022). A conceptual framework for the factors influencing the accounting students career choice as public accountants. *Journal of Accounting, Finance, and Auditing Studies*, 1–29. https://doi.org/10.32602/jafas.2022.016

Kalule, S. W., Sseguya, H., Ongeng, D., & Karubanga, G. (2019). Social cognitive drivers of farmer learning behaviour in the student-to-farmer university outreach in Uganda. *African Journal of Science, Technology, Innovation and Development, 11*(7), 821-831. https://doi.org/10.1080/20421338.2019.1586114

Kaplan, D. (2009). *Structural equation modeling: Foundations and extensions* (2nd ed.). Newbury Park, CA: SAGE Publications.

Karlsson, P., & Noela, M. (2022). Beliefs influencing students' career choices in Sweden and reasons for not choosing the accounting profession. *Journal of Accounting Education, 58*, 100756. https://doi.org/10.1016/j.jaccedu.2021.100756

Krumboltz, J. D., Mitchell, A. M., & Jones, G. B. (1976). A social learning theory of career selection. *The Counseling Psychologist, 6*(1), 71-81. https://doi.org/10.1177/001100007600600117

Laksmi, A. C., & Al Hafis, S. I. (2019). The influence of accounting students' perception of public accounting profession: A study from Indonesia. *Journal of Contemporary Accounting, 1*(1), 47-63. https://doi.org/10.20885/jca.vol1.iss1.art5

Law, P. K. (2010). A theory of reasoned action model of accounting students' career choice in public accounting practices in the post-Enron. *Journal of Applied Accounting Research, 11*(1), 58-73. https://doi.org/10.1108/09675421011050036

Lent, R. W., Brown, S. D., & Hackett, G. (1994). Toward a unifying social cognitive theory of career and academic interest, choice, and performance. *Journal of Vocational Behavior, 45*(1), 79-122. https://doi.org/10.1006/jvbe.1994.1027

Lent, R. W., Brown, S. D., & Hackett, G. (2000). Contextual supports and barriers to career choice: A social cognitive analysis. *Journal of Counseling Psychology, 47*(1), 36-49.

Lent, R. W., Brown, S. D., & Hackett, G. (2002). Social cognitive career theory. *Career Choice and Development, 4*(1), 255-311.

Lowe, D. R., & Simons, K. (1997). Factors influencing choice of business majorssome additional evidence: A research note. *Accounting Education, 6*(1), 39-45. https://doi.org/10.1080/096392897331613

Mauldin, S., Crain, J. L., & Mounce, P. H. (2000). The accounting principles instructor's influence on students' decision to major in accounting. *Journal of Education for Business, 75*(3), 142-148. https://doi.org/10.1080/08832320009599005

Mbawuni, J. (2015). Examining students ' feelings and perceptions of accounting profession in a developing country : The role of gender and student category. *International Education Studies, 8*(6), 9-23. https://doi.org/10.5539/ies.v8n6p9

Muhamad, H., San, O. T., Katan, M. B. H., & Ni, S. W. (2020). Factors influencing the personal interest, and behavioural intention to become an accountant in Malaysia. *International Journal of Academic Research in Business and Social Sciences, 10*, 773-785. https://doi.org/10.6007/ijarbss/v10-i2/7005

Murdiawati, D. (2020). Factors that influence the interest of accounting students in Surabaya to choose a career as a public accountant. *Jurnal Akuntansi Dan Pajak, 20*(2), 248-256.

Ng, Y.-H., Lai, S.-P., Su, Z.-P., Yap, J.-Y., Teoh, H.-Q., & Lee, H. (2017). Factors influencing accounting students' career paths. *Journal of Management Development, 36*(3), 319-329. https://doi.org/10.1108/jmd-11-2015-0169

Nouri, H., Parker, R. J., & Sumanta, S. (2005). Students' perceptions of work in public accounting and employment preferences. *Accounting Education, 14*(3), 293-311. https://doi.org/10.1080/06939280500077236

Nunnally, J. C., & Bernstein, I. H. (1994). *Psychometric theory* (3rd ed.). New York: McGraw-Hill.

Pangestu, J. C., & Surjadi, M. (2022). Career selection of professional accounting: Determination of internal and external factors during the new normal Era in S1 accounting graduates in Indonesia. *Dinasti International Journal of Economics, Finance & Accounting, 3*(5), 534-540.

Papademetriou, D. G., Sugiyarto, G., Mendoza, D. R., & Salant, B. (2016). Achieving skill mobility in the ASEAN economic community: Challenges, opportunities, and policy implications. 1-2.

Pelzer, J. E., & Nkansa, P. (2022). Why aren't more minority accounting students choosing auditing? An examination of career choice and perceptions. *Accounting Education, 31*(4), 347-369. https://doi.org/10.1080/09639284.2021.1991404

Pratama, A. (2017). Why do accounting students choose a career in accountancy? An exploratory study in Bandung City, West Java, Indonesia. *Review of Integrative Business and Economics Research, 6*(2), 393-407.

Preacher, K. J., & Hayes, A. F. (2008). Asymptotic and resampling strategies for assessing and comparing indirect effects in multiple mediator models. *Behavior Research Methods, 40*(3), 879-891. https://doi.org/10.3758/brm.40.3.879

Prianthara, I. B. T., Mariasih, N. W., & Wirati, I. G. A. (2020). The effect of gender, financial awards, professional education and employment opportunities on students interest to become public accountant. *International Journal of Innovation, Creativity and Change, 14*(1), 1329–1344.

Ramdhani, N. (2011). Preparation of measuring instruments based on the theory of planned behavior. *Buletin Psikologi, 19*(2), 55–69.

Riadi, S. (2020). Chartered accountant, Asean economic community and industry 4.0. *Jurnal Akuntansi, 12*(2), 223-232. https://doi.org/10.28932/jam.v12i2.2468

Rivera, J. P. R., Cudia, C. P., & Tullao, T. S. (2019). *Assessing the readiness of Filipino MRA-supported professions to participate in the mobility of skilled labor in the ASEAN region: Lessons for APEC economies.* PIDS Discussion Paper Series. No. 2019-12.

Roh, T., Park, B. I., & Xiao, S. S. (2023). Adoption of AI-enabled Robo-advisors in fintech: Simultaneous employment of UTAUT and the theory of reasoned action. *Journal of Electronic Commerce Research, 24*(1), 29-47.

Rufino, H., Payabyab, R. G., & Lim, G. T. (2018). Competency requirements for professional accountants: Basis for accounting curriculum enhancement. *SSRN Electronic Journal, 7*(3), 116–128. https://doi.org/10.2139/ssrn.3172508

Ryu, J. S., Fortenberry, S., & Warrington, P. (2023). Understanding omnichannel shopping behaviors: Incorporating channel integration into the theory of reasoned action. *Journal of Consumer Sciences, 8*(1), 15-26. https://doi.org/10.29244/jcs.8.1.15-26

Sabaruddin, & Septemberizal. (2016). *The impact of enforcement of MEA.* Paper presented at the 2nd International Multidisciplinary Conference.

Saloviita, T. (2020). Attitudes of teachers towards inclusive education in finland. *Scandinavian Journal of Educational Research, 64*(2), 270–282. https://doi.org/10.1080/00313831.2018.1541819

Saputra, A. J. (2022). *Factors that influence students in choosing a career as a public account.* Paper presented at the Proceedings of the 3rd Asia Pacific International Conference on Industrial Engineering and Operations Management. https://doi.org/10.46254/ap03.20220027.

Schoenfeld, J., Segal, G., & Borgia, D. (2017). Social cognitive career theory and the goal of becoming a certified public accountant. *Accounting Education, 26*(2), 109–126. https://doi.org/10.1080/09639284.2016.1274909
Schreiber, J. B., Nora, A., Stage, F. K., Barlow, E. A., & King, J. (2006). Reporting structural equation modeling and confirmatory factor analysis results: A review. *The Journal of Educational Research, 99*(6), 323–338. https://doi.org/10.3200/JOER.99.6.323-338
Sidig, D. S., & Sinaga, A. R. (2020). What explains students' intentions to pursue public accountants as a career? *Jurnal Akuntansi Dan Keuangan Indonesia, 17*(1), 1-21. https://doi.org/10.21002/jaki.2020.03
Sobel, M. E. (1986). Some new results on indirect effects and their standard errors in covariance structure models. *Sociological Methodology, 16*, 159–186. https://doi.org/10.2307/270922
Solikhah, B. (2014). An application of theory of planned behavior towards cpa career in Indonesia. *Procedia - Social and Behavioral Sciences, 164*(August), 397–402. https://doi.org/10.1016/j.sbspro.2014.11.094
Solikhah, B., Suryarini, T., & Bahri, S. (2018). *Perception towards accounting profession and parental influence to predict students career choices*. Paper presented at the In Annual Civic Education Conference (ACEC 2018) Atlantis Press.
Sotharith, C. (2013). 8. SME development in ASEAN In S. Basu Das (Ed.), ASEAN economic community scorecard: Performance and perception. In (pp. 163–181): ISEAS Publishing. https://doi.org/doi:10.1355/9789814414296.
Srirejeki, K., Supeno, S., & Faturahman, A. (2019). Understanding the intentions of accounting students to pursue career as a professional accountant. *Binus Business Review, 10*(1), 11–19. https://doi.org/10.21512/bbr.v10i1.5232
Steiger, J. H. (1990). Structural model evaluation and modification: An interval estimation approach. *Multivariate Behavioral Research, 25*(2), 173–180. https://doi.org/10.1207/s15327906mbr2502_4
Subramaniam, N. S., & Freudenberg, B. (2007). Preparing accounting students for success in the professional environment : Enhancing self - efficacy through a work integrated learning program. *Asia-Pacific Journal of Cooperative Education, 8*(1), 77–92.
Sudarman, S. (2012). Public accountants in Indonesia from time to time. *Dharma Ekonomi, 19*(36), 1–9.
Sugahara, S., & Boland, G. (2006). Perceptions of the certified public accountants by accounting and non-accounting tertiary students in Japan. *Asian Review of Accounting, 14*(1/2), 149–167. https://doi.org/10.1108/13217340610729518
Sugahara, S., & Boland, G. (2009). The accounting profession as a career choice for tertiary business students in Japan-A factor analysis. *Accounting Education, 18*(3), 255–272. https://doi.org/10.1080/09639280701820035
Supriyadi, Jatmika, & Asnawi. (2020). Factors affecting career selection of accounting. *Business, and Accounting Research Peer Reviewed-International Journal, 2020*(3), 305–309.
Suryani, A. W., Helliar, C., Carter, A. J., & Medlin, J. (2018). Shunning careers in public accounting firms: The case of Indonesia. *The British Accounting Review, 50*(5), 463–480. https://doi.org/https://doi.org/10.1016/j.bar.2018.05.001
Susanti, M., Dewi, S. P., & Sufiyati, S. (2019). Factors affecting the selection of student career as a public accountant. *Jurnal Akuntansi, 23*(2), 269-284. https://doi.org/10.24912/ja.v23i2.588
Tan, L. M., & Laswad, F. (2006). Students' beliefs, attitudes and intentions to major in accounting. *Accounting Education, 15*(2), 167–187. https://doi.org/10.1080/09639280600787194
Taylor, K. M., & Betz, N. E. (1983). Applications of self-efficacy theory to the understanding and treatment of career indecision. *Journal of Vocational Behavior, 22*(1), 63–81. https://doi.org/https://doi.org/10.1016/0001-8791(83)90006-4
Thanalerdsopit, P., Meksamoot, K., Chakpitak, N., Yodmongkol, P., & Jengjarern, A. (2014). The ASEAN economic community 2015: A case study of challenges in Thai higher education. *International Journal of Management in Education, 8*(4), 321–342. https://doi.org/10.1504/IJMIE.2014.064952
Umar, I., & Bello, M. S. (2019). The relationship between accounting student ' self-efficacy beliefs , outcome expectations and intention to become chartered accountants. *East African Scholars Journal of Economics, Business and Management, 2*(7), 376–381. https://doi.org/10.36349/easjebm.2019.v02i07.007
Vondracek, F. W., Lerner, R. M., & Schulenberg, J. E. (2019). *Career developmentL a life-span developmental approach*. New York: Routledge.
Wadu, J., Lay, M. R., Gie, E., Rihi, D. W., & Mata, I. (2023). Development project sustainability management study on reservoir development projects in Sabu Raijua regency. *International Journal of Environmental, Sustainability, and Social Science, 4*(1), 153–168. https://doi.org/https://doi.org/10.38142/ijesss.v4i1.492
Xia, Y., & Yang, Y. (2019). RMSEA, CFI, and TLI in structural equation modeling with ordered categorical data: The story they tell depends on the estimation methods. *Behavior Research Methods, 51*(1), 409–428. https://doi.org/10.3758/s13428-018-1055-2
Yada, A., Leskinen, M., Savolainen, H., & Schwab, S. (2022). Meta-analysis of the relationship between teachers' self-efficacy and attitudes toward inclusive education. *Teaching and Teacher Education, 109*, 103521. https://doi.org/10.1016/j.tate.2021.103521
Zamboanga, B. L., Schwartz, S. J., Ham, L. S., Jarvis, L. H., & Olthuis, J. V. (2009). Do alcohol expectancy outcomes and valuations mediate peer influences and lifetime alcohol use among early adolescents? *The Journal of Genetic Psychology, 171*(4), 359–376. https://doi.org/10.1080/00221320903218380
Zhang, M. X., Ku, L., Wu, A. M. S., Yu, S. M., & Pesigan, I. J. A. (2020). Effects of social and outcome expectancies on hazardous drinking among Chinese university students: The mediating role of drinking motivations. *Substance Use & Misuse, 55*(1), 156–166. https://doi.org/10.1080/10826084.2019.1658784
Zifi, M. P., Yenas, O., & Riau, P. C. (2023). Determinants of accounting students' career choices in the taxation field. *Jurnal Ilmiah Akuntansi Fakultas Ekonomi, 9*(1), 115–122. https://doi.org/10.34204/jiafe.v9i1.6750
Zola, N., Yusuf, A. M., & Firman, F. (2022). Konsep social cognitive career theory. *Jurnal Riset Tindakan Indonesia, 7*(1), 24. https://doi.org/10.29210/30031454000

Appendix

Appendix A. Survey scale items.

Scales used in the final analysis	
Items	**Self-efficacy**
SE1	My confidence in beginning a career in accounting
SE2	My ability to perform accounting tasks after participating in a work-integrated learning program
SE3	My confidence in utilizing the best practice approach as a professional accountant
SE4	My confidence in doing the accounting tasks assigned to me
SE5	My belief in being able to manage time at work better
SE6	My confidence in my ability to communicate with clients and colleagues in an effective manner
Items	Outcome expectations
OE1	A career in accounting promises a high income
OE2	A career as an accountant is an interesting job
OE3	A career as an accountant provides challenging work
Items	Attitude toward an accounting career
AT1	Becoming an accountant is interesting to me

Scales used in the final analysis	
Items	**Self-efficacy**
AT2	Becoming an accountant gives me sufficient time for my personal life
AT3	Becoming an accountant gives me a sense of pride in my social status
AT4	Becoming an accountant allows me the opportunity to become a businessperson
AT5	Becoming an accountant provides a chance to contribute
AT6	Becoming an accountant allows me to interact with others
AT7	Becoming an accountant provides flexibility in career choice
Items	Subjective norms
SN1	My parents would think that I should become an accountant
SN2	My close friends would think that I should become an accountant
SN3	My lecturer, whose opinion I respect, would think that I should become an accountant
SN4	My teacher at high school, whose opinion I respect, would think that I should become an accountant
SN5	People who are working in the accounting field would think that I should become an accountant
Items	Behavioral intention to pursue an accounting career
BI1	I have planned to become an accountant since I graduated from high school
BI2	I intend to become an accountant if I understand more about the accounting profession.
BI3	I intend to become an accountant after my graduation
BI4	I will try to become an accountant if I meet all the requirements

Appendix B. Standardized regression weights: Group number 1 – Default model.

Items		Variable	Estimate
BI4	<---	BI	0.632
BI3	<---	BI	0.901
BI2	<---	BI	0.941
BI1	<---	BI	0.862
AT7	<---	AT	0.707
AT6	<---	AT	0.747
AT5	<---	AT	0.752
AT4	<---	AT	0.750
AT3	<---	AT	0.756
AT2	<---	AT	0.724
AT1	<---	AT	0.770
SE6	<---	SE	0.685
SE5	<---	SE	0.706
SE4	<---	SE	0.825
SE3	<---	SE	0.825
SE2	<---	SE	0.840
SE1	<---	SE	0.821
SN5	<---	SN	0.819
SN4	<---	SN	0.683
SN3	<---	SN	0.746
SN2	<---	SN	0.856
SN1	<---	SN	0.757
OE3	<---	OE	0.899
OE2	<---	OE	0.833
OE1	<---	OE	0.799

Appendix C. Estimates (Group number 1 – Default model).

Scalar estimates (Group number 1 - Default model)

Maximum likelihood estimates

Regression weights: (Group number 1 - Default model)

Items variable			Estimate	SE	CR	P	Label
BI4	<---	BI	1.000				
BI3	<---	BI	1.520	0.102	14.864	***	par_1
BI2	<---	BI	1.566	0.105	14.976	***	par_2
BI1	<---	BI	1.355	0.095	14.327	***	par_3
AT7	<---	AT	1.000				
AT6	<---	AT	1.033	0.073	14.155	***	par_4
AT5	<---	AT	0.949	0.067	14.249	***	par_5
AT4	<---	AT	0.947	0.067	14.230	***	par_6

Items variable			Estimate	SE	CR	P	Label
AT3	<---	AT	1.088	0.076	14.371	***	par_7
AT2	<---	AT	0.973	0.071	13.728	***	par_8
AT1	<---	AT	0.940	0.065	14.566	***	par_9
SE6	<---	SE	1.000				
SE5	<---	SE	1.163	0.087	13.380	***	par_10
SE4	<---	SE	1.279	0.084	15.238	***	par_11
SE3	<---	SE	1.284	0.084	15.217	***	par_12
SE2	<---	SE	1.427	0.095	15.053	***	par_13
SE1	<---	SE	1.360	0.091	14.870	***	par_14
SN5	<---	SN	1.000				
SN4	<---	SN	0.819	0.055	14.892	***	par_15
SN3	<---	SN	0.794	0.049	16.244	***	par_16
SN2	<---	SN	1.007	0.051	19.630	***	par_17
SN1	<---	SN	0.938	0.057	16.433	***	par_18
OE3	<---	OE	1.000				
OE2	<---	OE	0.894	0.043	20.944	***	par_19
OE1	<---	OE	0.836	0.043	19.669	***	par_20

Note: Three stars indicate a p-value of less than 0.001 ($p < 0.001$), indicating high statistical significance. This indicates that there is very strong evidence to reject the null hypothesis.