




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

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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.

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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, Helliari, 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 (Catchpole & 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 Priantara, 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, Rih, & 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.

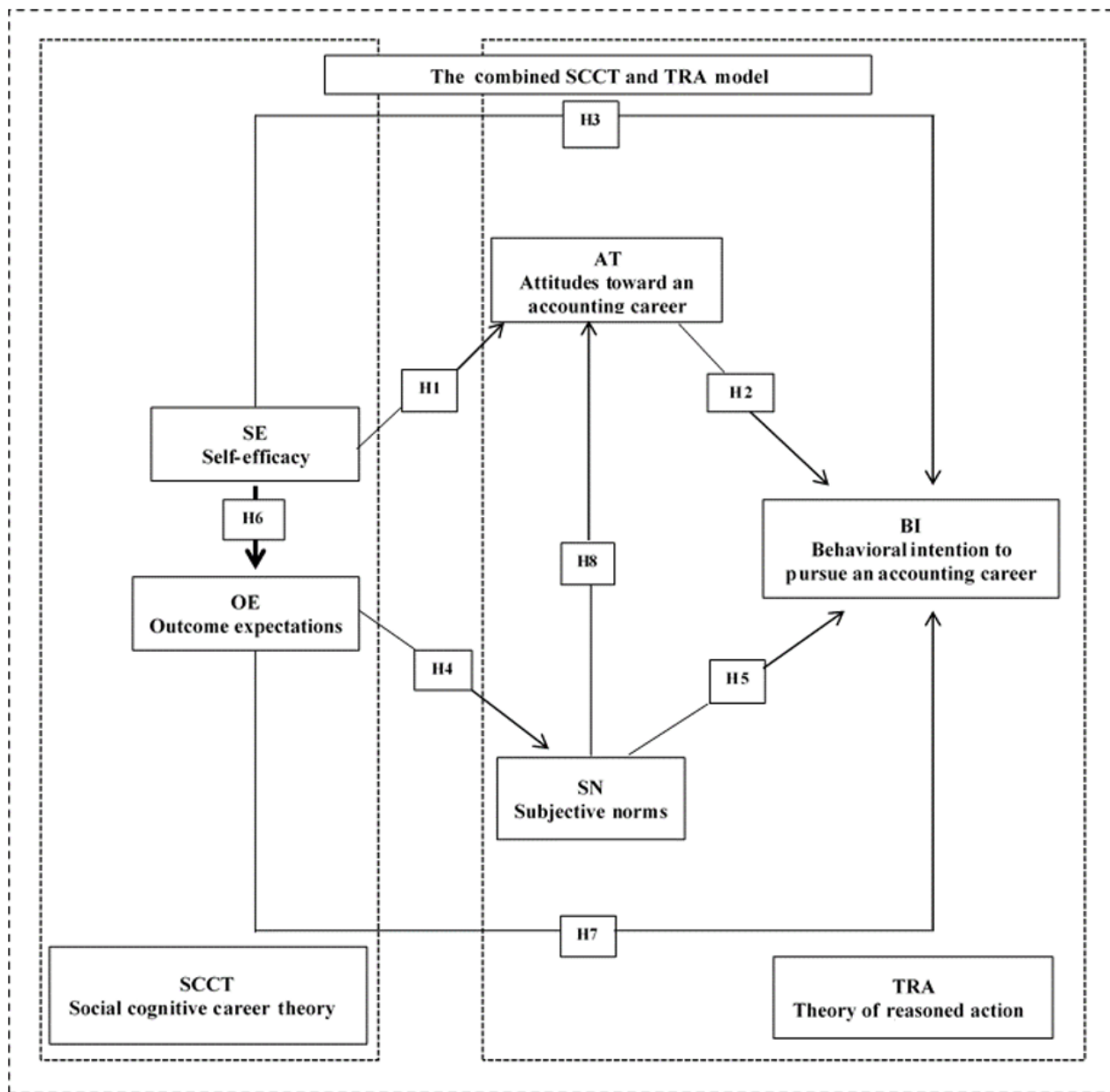


Figure 1. Research model.

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:

H1: 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:

H₁: Attitudes toward an accounting career significantly affect the behavioral intention to pursue it.

H₂: 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:

H₃: 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:

H₄: 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:

H₅: Expectations of results are significantly impacted by self-efficacy.

H₆: 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:

H₇: 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.

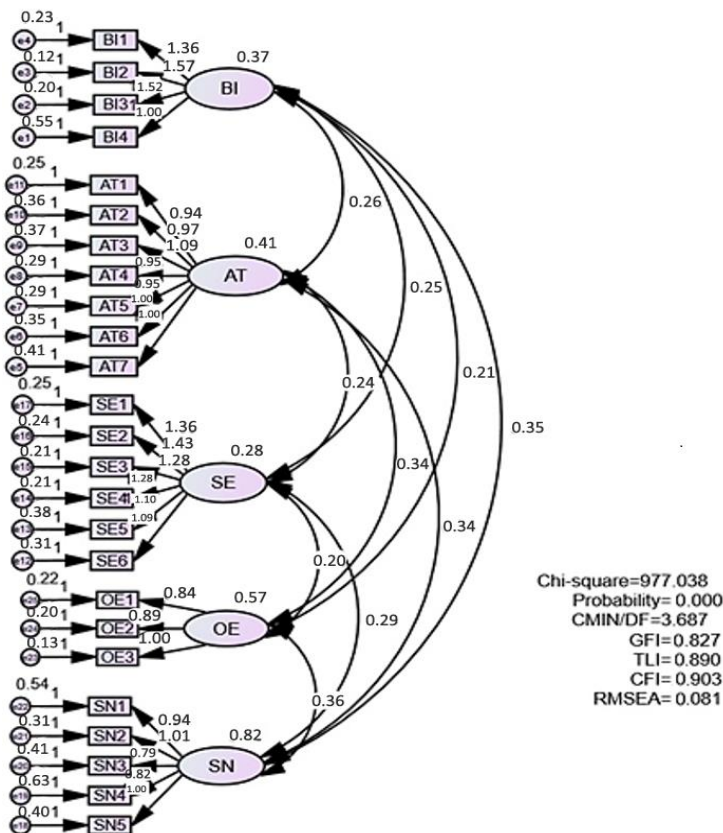


Figure 2. The results of the measurement model (Standardized estimates).

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.

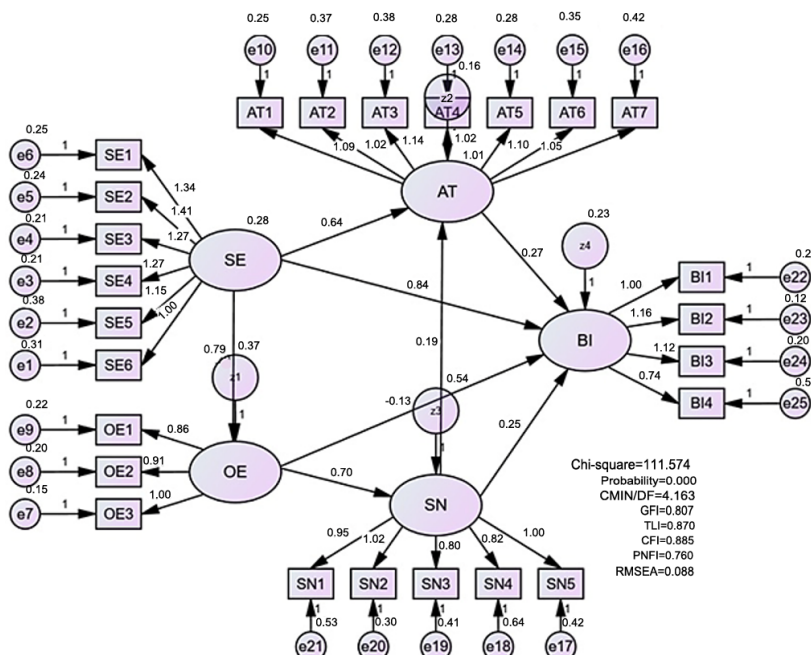


Figure 3. The results of the estimated full model (Standardized estimates).

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 ratio (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.

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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.