Determinants of Entrepreneurial Intention Among Accounting Students: The Mediating Role Of Entrepreneurial Skills

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Abstract. Entrepreneurial intention has become a focus of research as it is widely perceived as an indicator for a person to choose career as entrepreneur. Extending the research on determinants of entrepreneurial intention, this study examines the mediating role of entrepreneurial skill on the effect of family support, entrepreneurship education, and entrepreneurial passion towards entrepreneurial intention. This study applies convenience sampling to collect data. 270 responses from several universities in Indonesia were analyzed by using SMART PLS 3. The result reveals that entrepreneurial skill only mediates the impact of entrepreneurship education and entrepreneurial passion on entrepreneurial intention. Entrepreneurial skills does not improve the effect of family support on entrepreneurial intention. This empirical evidence reveals the importance of entrepreneurial skills to influence Accounting students' decision to become entrepreneurs. Thus, Accounting program in universities also needs to incorporate a curriculum that enhance students' entrepreneurial knowledge and skills.

Keywords: Entrepreneurial Skills, Passion, and Intention; Entrepreneurship Education; Family Support

1 Introduction

The impact of the Covid-19 pandemic has caused a decrease in the number of labor absorption in various sectors. This circumstance motivates Indonesian government to strengthen entrepreneurship by creating new entrepreneurs and increasing entrepreneurial skills [1]. To increase younger generation's enthusiasm including higher education students in entrepreneurship, the government promotes Freedom to Learn *(Merdeka Belajar)*, Independent Campus (*Kampus Merdeka*) program. In this program, students have the opportunity to develop their businesses under the guidance of professionals within their study period in universities [2].

However, a survey [3] reveals that students tend to choose to become employees rather than entrepreneurs after they graduate. Furthermore, graduates in particular study programs, such as accounting graduates tend to have certain stereotypes such as bookkeeper [4]. To some extent, accounting graduates tend to ignore entrepreneurship career and choose to work in organizations even though they are equipped with basic knowledge related to business skills and they were exposed to business practices [5]. This might be caused by their willingness to get professional recognition in accounting [6]. This raises an issue on what factors that may encourage accounting graduates to become entrepreneurs.

Previous research has identified that entrepreneurship education [7] [8], family support [9] [10], and entrepreneurial passion [11] [12] influence entrepreneurial intention. Entrepreneurship education and entrepreneurial passion tend to improve entrepreneurial intention. For example, Li & Wu [13] that focuses on students in China, reveals that entrepreneurship education positively affects students' decision to become entrepreneurs. Similarly, Biraglia & Kadile [14] found that entrepreneurial passion plays important role in people's decision to create business start-up.

Regardless of above findings, prior studies about entrepreneurial intention have several limitation. First, prior studies focus more to non-accounting students, such as Business students [15][16] and Computer Science students [17] although accounting curriculum has been designed to provide students with essential business management knowledge and skills [18][19]. Second, prior studies about entrepreneurial intention in Indonesia tend not to incorporate the mediating effect of entrepreneurial skills. Several studies have shown entrepreneurship education, family support, and entrepreneurial passion have important role to improve entrepreneurial skills [20]-[21]. In different studies, entrepreneurship skills positively influence entrepreneurial intention [22] [23]. Therefore, this study aims to examine the mediating effect of enterpreneurship skills on the relationship between family support, entrepreneurship education, and entrepreneurial passion towards entrepreneurial intentions.

This research extends entrepreneurship literature by providing insights about the importance of entrepreneurship skills enrichment in accounting education in order to promote entrepreneurial intention among accounting graduates in Indonesia. The next sections of this paper will discuss the literature review, methodology, results and discussion, and conclusion.

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2 Hypothesis Development

Entrepreneurship Education and Entrepreneurial Intention

Fayolle & Lassas-Cleck [24] defines entrepreneurship education as all teaching programs or processes to build individual skills and attitudes related to entrepreneurship. The main purpose of entrepreneurship education is a positive shift in views, behavior, and interest in entrepreneurship. It is expected that after possessing entrepreneurship education, students start new businesses, creating job opportunies, and become successful entrepreneurs [25]. Entrepreneurship education embeddedness in university context enables students to consider entrepreneurship as an alternative career choice after graduation [7].

The influence of entrepreneurship education on entrepreneurial intention may be explained by Human Resources Theory. In this theory, human capital is seen as the skills and knowledge that individuals acquire through investments in education and other types of training [26]. Furthermore, all forms of education and training are positively related to performance. This means that in the context of entrepreneurship, entrepreneurship education may be positively related to starting a new business [23]. One of methods in entrepreneurship education such as experiential learning methods through business practices give students exposure to business environment [8]. These helps students gain academic and practical skills needed in the future venture creation.

Other studies also shows that competent instructors creates graduates who tend to have a business [27]. The learning process with the team during education helps students get positive responses to ideas for developing businesses in the future [28]. Based on above arguments, thus this study proposes the following hypothesis:

H_1 *Entrepreneurship education positively affect entrepreneurial intention.*

Family Support and Entrepreneurial Intentions

In Social Cognitive Career Theory (SCCT), Lent, et al. [29] explains that interest in particular career choice depends extrinsic outcome expectation i.e. the social values and individual perceived ability in to perform an ocupation. Following this proposition, family support may affect individuals decision to start a new business because being an entrepreneurs are valued positively by the family. At the same time, individuals with family supports to become entrepreneurs are motivated to gain skills related to entrepreneurship in order to achieve their goals.

Family support is referred to any supports from the family members to participate in certain occupation [30] such as entrepreneurship. It is important because accounting graduates as young entrepreneurs do not have large capital to start a business [31]. Moreover, it enables graduates to access high-value business resources [32] which are helpful in the early phase of new business [33]. In general, family supports might be in form of financial support, social capital support such as parental social networks, and emotional support [34]. These supports provide individuals with the perceived guarantee that they will be able to go through difficult times when doing the business [35]. As a result, individuals are likely to choose entrepreneurship career in the future. Based on these arguments this research propose the following hypothesis:

H_2 *Family support positively affect entrepreneurial intention.*

Entrepreneurial Passion and Entrepreneurial Intention

The theory of planned behaviour (TPB) posits that creating new venture is an intentional act [36]. Baum and Locke [37] adds that the intention is driven by entrepreneurial passion. These arguments supports the notion that entrepreneurial passion act as a predictor of entrepreneurial intention. Entrepreneurial passion is defined as a positive intense feeling possessed by individuals to perform entrepreneurial behavior [38]. The positive feeling varies over passion for inventing, founding, and taking entrepreneurship action [39].

Individuals with high entrepreneurial passion are found to have higher intention to start new business. Karimi [12] argues that when the business resource and environment support are limited, passion act as a motivator to choose entrepreneurship career. Entrepreneurial passion also motivates people to identify opportunities to new venture creation [40]. Moreover, it increases individual commitment to business goals [44] and help individuals to focus less on process and challenges in starting business [43]. Other research also shows that entrepreneurial passion is a form of entrepreneurial emotion which affect human awareness and behavior [44][45]. Therefore, this research proposes the following hypothesis:

H_3 *Entrepreneurial passion positively affect entrepreneurial intention.*

The Mediating Effect of Entrepreneurial Skills

Entrepreneurial skills shows the degree of individual confidence in their skills related to entrepreneurship [23]. Ajzen [36] explains that individual ability direct a person to do intended behavior. This proposition indicates that entrepreneurship skills dictate a person to entrepreneurial intention. Prior research have found that entrepreneurial skills affect entrepreneurial intention. Chen, et al. [46] argued that personal skills might have an impact on people decision in being entrepreneurs. Lichtenstein and Lyons [47] also argued that individuals dive into entrepreneurship with different levels of skills, both of which are acquired at initial stage and are developed throughout the process of being entrepreneurs. Furthermore, skills needed for business creation at initial stage may lead to higher self confidence in choosing entrepreneurship career [14]. Ibrahim & Masud [48] studies the

relationship of entrepreneurship skills and entrepreneurial intention among Nigerian Students studying in variety of study programs in Malaysia. The result confirms that entrepreneurship skills influence entrepreneurial intention positively.

Previous research have also shown that entrepreneurship skills are affected by certain factors, for example entrepreneurship education, family support, and entrepreneurial passion. Theoretically entrepreurship education equips students with business knowledge and skills, foster entrepreneurial awareness, and prepare prospective entrepreneurs [49]. Appropriate choice of pedagogy used in the entrepreneurship education also improves individual skill development [50]. Moreover, entrepreneurship education provides exposure to successful entrepreneurial model which increases entrepreneurship skills and motivates students to develop their skills [51]. Thus, it is likely that entrepreneurship education influence entrepreneurial intention.

Recent studies show that family support is also positively associated to entrepreneurial skills. Parents who work as entrepreneurs may inherit entrepreneurship ability to their children [52]. They also provide exposure to have vicarious learning of entrepreneurship skills [10]. In accordance with that, parental resources helps individuals nurtured entrepreneurial skills [52]. For example, parents invest in entrepreneurship training for their children and introduce their children to their business network. Furthermore, empirical evidence shows that a smart and risk-taking children lead to entrepreneurs who have higher earnings compared to average employees' salaries [53]. It shows that when family provides circumstances which enable students to learn to take risk, students will grow their entrepreneurship skills which in turn translate them to be successful entrepreneur in the future.

Entrepreneurial passion may become a fuel that energize individuals to gain entrepreneurship skills. Study shows that individuals who have entrepreneurial passion will give a positive attitude towards entrepreneurship-related-activities. When individuals are committed to their goal of becoming successful entrepreneurs, entrepreneurial passion motivates them to develop skills related to business planning and management [15] as well as soft skills needed for business such as analytical and critical thinking [21]. Similarly, other study reveals that higher entrepreneurial passion is associated with higher creativity skills [54]. Those results provides a strong evidence that entrepreneurial passion is positively associated to entrepreneurial skills. Based on above arguments, thus this study hypothesize that:

H_4 *Entrepreneurship skills mediates the relationship between entrepreneurship education and entrepreneurial intention.*

H_5 *Entrepreneurship skills mediates the relationship between family support and entrepreneurial intention.*

H_6 *Entrepreneurial skills mediates relationship between entrepreneurial passion and entrepreneurial intention.*

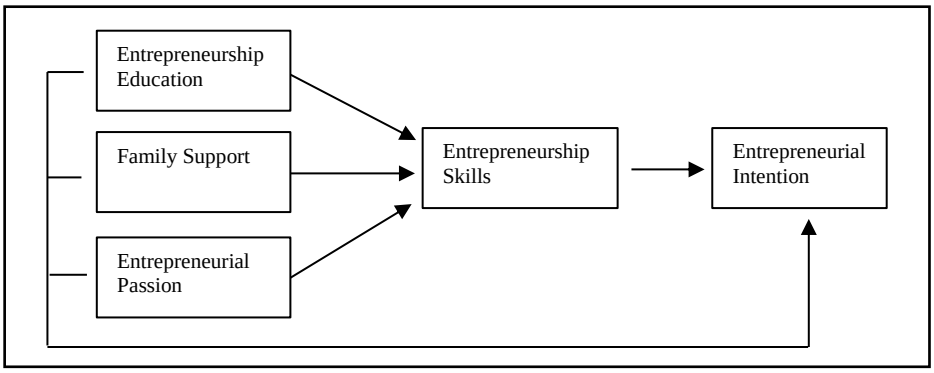


Fig. 1. Research Framework

3 Research Methods

This study uses quantitative method. The sample is selected by using convenience sampling method. Data was collected by distributing questionnaires to undergraduate (S1) and diploma (D4) students who have studied for at least four semesters. This criteria is used because these students may have learned business or entrepreneurship education. Due to the COVID-19 pandemic, the survey was conducted online via Google Survey from August-October 2021. The purpose of using online survey was to reach a wider target respondents especially those who had difficulties in accessing offline surveys [55].

Questionnaire link was distributed to accounting students at seven universities in Indonesia. There are 351 respondents in this study. However, 81 responses could not be analyzed as they neither meet the sample criteria nor their answers were incomplete. Therefore, only 270 respondents (76.9%) that could be used for further analysis.

Table 1. Variable Measurement

Variable	Operational Definition	Measurement	Scale
Entrepreneurial Intention	Entrepreneurial intention is a conscious awareness that directs personal attention, experience and behavior towards planned entrepreneurial behavior.	6 item measurement developed by Liñán & Chen [56], used by Shah, et al. [57] and Chang, et al. [56].	7 point Likert Scale
Family Support	Family support is an individual perception towards emotional, intellectual, and economic support from the family to start a new business.	5 item measurement developed by Chang, et al. [56].	7 point Likert Scale
Entrepreneurship Education	Entrepreneurship education is all types of education and training activities intended to develop entrepreneurial behavior intentions, as well as elements that influence these intentions, such as entrepreneurial knowledge and entrepreneurial feasibility.	4 item measurement developed by Turker & Selcuk [58], used by Bazkiaei et al. [59].	7 point Likert Scale
Entrepreneurial Passion	Entrepreneurial passion is a passion for entrepreneurship shown by positive intense feelings and a strong motivation to act in entrepreneurship activities.	4 item measurement developed by Cardon, et al. [60], used by Biraglia & Kadile [14].	7 point Likert Scale
Entrepreneurial Skills	Entrepreneurial skills show the extent to which an individual believe in their skill related to entrepreneurship.	6 item measurement developed by Liñán [23].	7 point Likert Scale

As shown in table 1, the questionnaire used 7-point Likert scale and consisted of five sections focusing on entrepreneurship education, family support, entrepreneurial passion, entrepreneurship skills, and entrepreneurial intentions. All measurement items were adopted from prior studies. For example enterpreneurial intention applies 6-item measurement of entrepreneurial intention developed by [56]. Family support is measured by using five items adopted from [61].

Data analysis was conducted in three steps. In the first step, the authors identify respondents' demographic profile, including gender, age, and university origin. Next, the researcher tested the validity and reliability assessments of data to initiate inferential statistics. Finally, hypothesis testing is carried out after measuring the reliability and validity of each variable.

4 Result and Discussion

Respondent Profile

To ensure that the respondents have received an education that develops the respondent's entrepreneurship, the respondent needs to indicate the semester they are currently taking when collecting data. Table 2 shows that 57% of students are taking their fifth semester and 43% are at least in their fourth year which is usually the student's final year. There are no students who are taking even semesters, such as 6 or 8 because data collection is carried out in odd semesters.

In addition, demographic information also shows that the number of male and female respondents is relatively balanced, namely 54.1% compared to 45.9%. Around 74.1% of respondents took undergraduate education compared to 25.9% of respondents took Diploma 4 (D4) education. All respondents are from six universities.

Table 2. Respondents Demographic Information

	N	Percentage
Total Respondents	27	100%
Gender		
Male	146	54.1%
Female	124	45.9%
Education Level		
Bachelor	200	74.1%
Diploma	124	25.9%
Current Semester		
5 (five)	154	57.0%
7 (seven)	115	42.6%
9 (nine)	2	0.4%

Validity and Reliability Test

This study uses SMART PLS 3 version 3.3.7 to analyze the data collected. To test the inferential statistics, this study conducts several tests. First, this study tests the validity of the variables and sub-variable constructs by comparing the results of loading factor value with the standard loading factor value. The construct variables and sub-variables is determined to be valid if they have more than 0.7 loading factor value with at least 0.5 Average Variance Extracted (AVE) [62]. As shown in Table 3, the loading factor value results prove that all sub-variables are valid, except for ES1 (0.692), EI1 (0.302), and EI2 (0.523). In addition, the AVE value is above 0.5 for all variables. Entrepreneurial passion has the smallest AVE value (0.596), while family support has the largest AVE (0.727). These results indicate that in average, each construct explains more than half of the construct variance.

Table 3. Cross Loading

Item	Entrepreneurship Education	Family Support	Entrepreneurial Passion	Entrepreneurship Skills	Entrepreneurial Intention
ES1	0,759				
ES2	0,841				
ES3	0,778				
FS1		0,787			
FS2		0,849			
FS3		0,866			
FS4		0,897			
FS5		0,861			
EP1			0,780		
EP2			0,788		

EP3	0,757		
EP4	0,762		
ES2		0,765	
ES3		0,774	
ES4		0,817	
ES5		0,811	
ES6		0,880	
EI3			0,718
EI4			0,759
EI5			0,813
EI6			0,853

Source: SMART PLS 3.3.7

Next, this study tests the discriminant validity. Discriminant validity ensures that each construct is unique and different from other constructs. A higher correlation of the construct and its indicators compared to indicators of other constructs shows a satisfactory discriminant validity. In this study, the result shows that all variables has satisfactory discriminant validity. For instance, the value of all ES indicators, except for ES1, is higher in the entrepreneurship skills construct than their loading value in other constructs. Similarly, it can also be seen in the loading value of the FS indicator. Each FS indicator is greater on the construct of family support than in the construct of entrepreneurship education, entrepreneurial passion, entrepreneurial skills, and entrepreneurial intention.

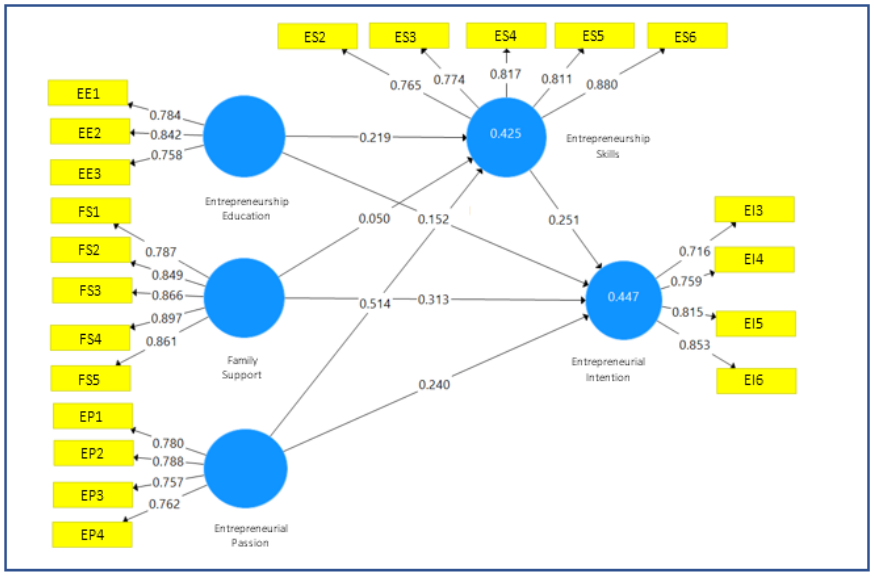
The reliability test is carried out using Cronbach alpha and composite reliability. A satisfactory latent variable will have Cronbach alpha and composite reliability tests above 0.7 [62]. In this study, the Cronbach alpha and the values of composite reliability for all constructs has exceeded 0.70.

Hypothesis Testing Result

In the next step, this study evaluates the effect of the independent and mediating variables on the dependent variable. The tests are carried out by comparing the results of t-statistics with standard t-statistics or by converting the t-statistics value to the estimated p-values [62]. Figure 1 and Figure 2 show 7 direct relationships and 3 indirect relationships tested.

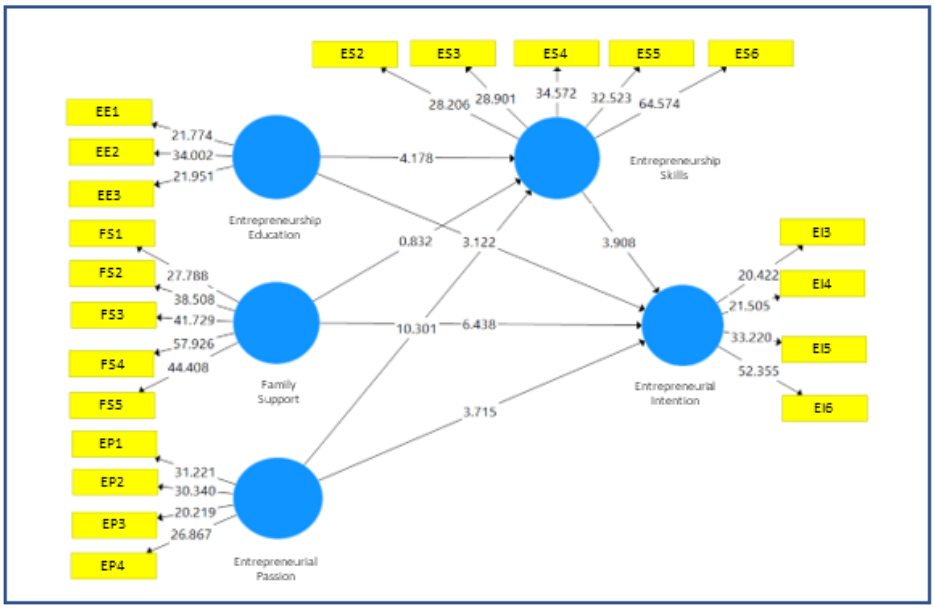
This study tests direct relationships of entrepreneurship education and entrepreneurial intentions (EE → EI), entrepreneurship education and entrepreneurial skills (EE → ES), family support and entrepreneurial intentions (FS → EI), family support and entrepreneurial skills (FS → ES), entrepreneurial passion and entrepreneurial intention (EP → EI), entrepreneurial passion and entrepreneurial skills (EP → ES), as well as entrepreneurial skills and entrepreneurial intention (ES → EI). Meanwhile the indirect relationship identified in this study are entrepreneurship education, entrepreneurial skills, and entrepreneurial intention (EE → ES → EI), family support, entrepreneurial skills, and entrepreneurial intention (FS → ES → EI), as well as entrepreneurial passion, entrepreneurial skills, and entrepreneurial intention (EP → ES → EI).

As shown in Figure 1, Adjusted R-Square value is 0.447. This indicates that entrepreneurship education as well as family support, entrepreneurial passion, and entrepreneurial skills explain 44.7% of the variation of entrepreneurial intentions value. Entrepreneurship education, family support, and entrepreneurial passion explain 42.5% of the variation of entrepreneurial skills value.



Source: SMART PLS 3.3.7

Fig. 2. Path Analysis



Source: SMART PLS 3.3.7

Fig. 3. Coefficient Correlation

As shown in Table 3, entrepreneurial education has a significant direct and positive effect on entrepreneurial intention (EE → EI; p = 0.002), which means that the first hypothesis is accepted. Similarly, family support possitively associated to entrepreneurial intention (FS → EI; p = 0.000). Therefore, this confirms the second proposed hypothesis. Similarly, entrepreneurial passion has a significant positive effect on entrepreneurial intention (EP → EI; p = 0.000). This shows that the third hypothesis is accepted.

The result also reveals that entrepreneurial skills mediate the effect of entrepreneurship education towards entrepreneurial intention (EE → ES; p = 0.000; ES → EI; p = 0.000). Therefore, the fourth hypothesis is accepted. In accordance, entrepreneurial skills also mediate the effect of entrepreneurial passion towards entrepreneurial intention (EP → ES; p = 0.000; ES → EI; p = 0.000). This confirms the sixth hypothesis. In contrast, similar indirect effect is not found in the relationship between family support and entrepreneurial intention via entrepreneurial skills (FS → ES; p = 0.406; ES → EI; p = 0.000). It means that the fifth hypothesis is rejected.

Table 3. Structural Equation Modelling Result and Path Analysis

Path	β Estimation				Total Effect	Direct Effect	Indirect Effect
	Standard	Non-Standard	T-Value	P-Value			
EE → EI	0,152	0,152	3,122	0,002	0,207	0,152	0,055
EE → ES	0,219	0,222	4,178	0,000	0,219	0,219	
FS → EI	0,313	0,315	6,438	0,000			
FS → ES	0,050	0,050	0,832	0,406			
EP → EI	0,240	0,245	3,715	0,000	0,369	0,240	0,129
EP → ES	0,514	0,517	10,301	0,000	0,514	0,514	
ES →EI	0,251	0,247	3,908	0,000	0,251	0,251	

Source: SMART PLS 3.3.7

The total influence of entrepreneurship education on entrepreneurial intentions is 0.207 which consists of direct influence of 0.152 and indirect effect of 0.055. Similarly, the total influence of entrepreneurial passion towards entrepreneurial intentions is 0.369. The direct and indirect effects of the relationship is 0.240 and 0.129 respectively. These findings strengthen the indication that entrepreneurial skills mediate the effect of entrepreneurship education and entrepreneurial passion on students' entrepreneurial intentions. In other words, entrepreneurship education and entrepreneurial passion do not only have a significant direct influence on entrepreneurial intentions, but entrepreneurship education and entrepreneurial spirit also have a significant effect on entrepreneurial skills which in turn affect entrepreneurial intentions.

The F-square value describes how strong the mediating variable is on endogenous variables [62]. If the value is below 0.15, then the mediating variable has a weak power. The F-square value of entrepreneurial skills in is only 0.065 which indicates that although entrepreneurial skills mediate the effect of entrepreneurship education and entrepreneurial passion on entrepreneurial intentions, the strength of the influence of entrepreneurial skills on entrepreneurial intentions is still categorized as weak.

5 Discussion

This research points out the significant mediating role of entrepreneurship skills on the relationship between entrepreneurship education and entrepreneurial passion toward entrepreneurial intention. As students possess entrepreneurship education, they gain understanding on business knowledge and earn practical experience. Furthermore, they are also exposed to successful business expert. The experts may become students' business role model. Students may be motivated by looking at the experts' process of starting business from a very early stage. In other words, entrepreneurship education plays role in developing business skills required for venture creation through cooperation with team members and the teaching and learning process in the course. This is useful to provide a strong foundation in business, especially for those students who are rarely exposed to business circumstance. As students business skills are improving, they gain confidence in facing business challenges that may arise in the future. Therefore, it is likely that students entrepreneurial intention is increasing.

In addition, our finding shows that entrepreneurial passion do not only influence entrepreneurial intention, but it also affects entrepreneurship skills. Passion enables students to commit to their business goals. Students who are more passionate in becoming entrepreneurs show a more positive attitude towards entrepreneurship skills development to achieve the goals. They put more effort to improve their ability related to managing business at

the initial stage and when doing the business. The skills acquired by students will in turn lead them to choose entrepreneurial career. Furthermore, when facing difficulties in doing business, students who are passionate to entrepreneurship are more persistence in finding solutions to develop their business. This evidence shows that entrepreneurial passion affects entrepreneurial skills and later will lead to higher entrepreneurial intention.

In contrast with the above findings, our result found out that entrepreneurial skills do not mediate the relationship between family support and entrepreneurial intention. This means that family do not either support or facilitate their children to develop entrepreneurial skills. Instead, family tend to support their children to jump into entrepreneurial career directly regardless the level of business skills that children may have. There are several arguments against this surprising finding. First, in Indonesian context, becoming entrepreneur may not be the first choice of profession. Students who come from entrepreneurship family background do not automatically follow their parents career [63]. Rather, graduates are more inclined to work on the profession in accordance with their study programs and decided to be self-employed later. This value results in a condition where students and their family perceive that being entrepreneurs is a profession that does not need skills preparation. Second, in most of circumstances where students follows their parents profession as entrepreneurs, students are given strategic position in their family business without developing business skills prior to the succession [65]. Placing the students into influential position at the start of entrepreneurial career aims at maintaining the family business values. This provides evidence that entrepreneurial skills development is ignored when family encourage students to become an entrepreneur.

6 Conclusion

This study examine the mediation role of entrepreneurship skills on the association between entrepreneurship education, family support, and entrepreneurial passion on entrepreneurial passion toward entrepreneurial intention. The results reveal that entrepreneurship education and entrepreneurial passion strengthen students' entrepreneurial skill which in turn increase their entrepreneurial intention. This means that students who possess entrepreneurship education and passionate to entrepreneurship should be encouraged to enhance their entrepreneurial skills in order for them to choose entrepreneurial career. In contrast, there is no evidence that entrepreneurial skills mediates the effect of family support on entrepreneurial intention. This may be due to the percieved value of the insignificant skills requirement in entrepreneurial career within the society.

This study provides several theoretical and practical implications. It adds an evidence for academic literature about the important roles of developing entrepreneurship skills to encourage students to be entrepeneurs. In practice, this study provide insights to enrich accounting program curriculum with a more comprehensive business and entrepreneurship skills to encourage students to start a new business after graduation. It also helps to gain better understanding, provide support, and facilitate students who are intrinsically passionate to entrepreneurship to focus on the goal of becoming successful entrepreneurs. In addition, this study is subject to limitation. The sample in this study mostly come from big cities in Indonesia who might have different future career plan than students in rural areas. Variety of sample might be beneficial to get better result. Therefore, further research may enlarge the coverage of sample.

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