

Beliefs Influencing Career Choices of Indonesian Business Student's and Reasons for Not Choosing Accounting Profession

Kenny Fernando¹, Putu Indah Ratnasari²
kenny.fernando@sampoernauniversity.ac.id¹,indah.ratnasari@mysampoernauniversity.ac.id²

Accounting Department, Sampoerna University, L'Avenue Building, South Jakarta, Indonesia

Abstract. This study, implemented a simplified model of the Theory of Reasoned Action (TRA) to assess students' beliefs of business faculty (non-accounting) in Indonesia that alter their subjective norms and attitudes, which then makes them not choose accounting profession as theirs. Through online questionnaires sent to business faculty students (but non-accounting), and, after filtering to some criteria, the sample size collected were totaled 138 data; The study resulted in a simplified reaffirmation of the TRA model as well as revealing that behavior, the normative beliefs of students, by personal attitudes and subjective norms, considered important in predicting decisions of the students to ignore any accounting profession. Thus, through this research, it is recommended to the accounting department and business faculty to recruit professional accountants and bring Indonesian professional accounting board to provide activities that engage and support students learn more about accounting profession. Likewise, accounting lecturer must be more practical rather only theoretical and include interesting lesson techniques for the students. In addition, by delivering internships and seminars as mandatory in the school curriculum, will increase student knowledge and experience. It is also recommended that the application of these programs should be communicated through social media.

Keywords: Accounting profession, adverse attitude, adverse subjective norm, tendency to not choose accounting

1 Introduction

In Indonesia, commonly the students will becoming professional accountants by choosing accounting major in Business or Economic Faculty. This major has an undergraduate study load of 144 credits, with two stages, namely the Preparation Stage (Semesters 1 and 2), and the Undergraduate Stage (Semesters 3 to 8). Some universities suggest their students take the mandatory or general courses in semester 1 to semester 5, in semester 6 and 7 students are offered elective courses according to the desired concentration topic [57]. While some other universities are also offering their students to take their concentrations starting from semester 3 [42]. This requirement is a part of a Business or Economic faculty bachelor's program in Indonesia, which completely by enrolling and taking the mandatory courses that decided by the faculty.

All those qualifications solely increase the student readiness for business or economics-oriented fields working such as auditing and accounting [2]. The programs that is being offered in almost all universities in Indonesia have similar curriculum structures, with general subject in the first to second years and concentration subjects of their majors in the third to fourth years [2],[42],[57]. At the end of the completion in the college study, graduates may access a postgraduate course or some certifications [56] or directly continue to professional working as an employee in the accounting field.

In Indonesia, there are two accounting bodies that have the authority in accountants' profession: the Institute of Indonesian Chartered Accountant (IAI) and the Indonesian Institute of Public Accountants (IAPI) [37]. Authorization from these bodies enriches the accountant's experience and expertise due to independent accounting firms that has been authorized assuring continuous education on every update on rules in accounting profession and encourages the safety of the client as the main priority in the accountant profession's users. The first body, the IAI, has the responsibility on the professional accountants regulation, which includes establishing accounting standards in private sector, organizing the administration of the Indonesia Chartered Accountant exam, continuously accommodating professional educations, settling a code of ethics, adopting professional standards, and preserving a system of disciplinary for members [36]. While the second body is the IAPI. This body regulates public accountants (public auditors) and legally legitimize to set ethical and auditing standards for the public accountant profession, and administering the Certified Public Accountants exam [38].

In spite such a well-structured career path, however, it has been widely recognized that there has been even a growing shortage of accountants and CPAs (Certified Public Accountant) professionals [74]. While in Indonesia, according to the Bond Accountant Indonesia (IAI), Indonesia still lacks professional accountants to date. The availability of accountants in Indonesia still hovers around 16,000. Meanwhile, the need for this profession is 452,000 [19]. In addition, if the condition of the shortage of accountants cannot be met by human resources from Indonesia, it is possible that accountants from abroad will fill it. Another recent data shows that, based on the U.S. Bureau of Labor Statistics (BLS) shows that over 14,000 jobs in the field of accounting profession were added on

May. This organization also indicates that the level hiring of accounting professionals is moving upward over time. That is because, in today's economic era, accounting profession employees are expected no longer delivering financial planning expertise, but considered as valued business partners with strategic insights [76]. In addition, as the economy is rapidly growing, more workforce would be required to prepare and record financial transactions and analysis. However, professional accountants are required not only for their financial expertise, but also for their strategic business ability as partners. Furthermore, the U.S. Department of Labor estimated the demand number of accounting and auditing jobs will be growing at least 7% by this decade [10]. While they also predicted that the number of financial specialists' jobs will also increase by 5.2% and projects those profession demand to remain high until at least 2030 [8]. Additionally, driven by COVID-19 crisis, the government's regulations in the financial sector have set high the ask for accounting and related services such as tax advisory. For instance, as the Basel-3 standards would be implemented soon [66], the demand for accounting and related services globally will also increase. Moreover, it is predicted that over the next five years, with global condition major changes such as the UK's exit from the EU, will thereby driving the market for accounting consultants [18]. Furthermore, the accounting consultings firms have also expose the issue of the inclining demand for accountant professional [14] especially those related to global issues and trends such as cryptocurrency [21].

The declining number of college students that majoring in accounting, completing their degrees as S.Ak (Accounting Bachelor Degree), and choosing not to take accounting career after graduated are some reasons for the shortage of accounting profession (Rachmawati et al., 2019) This is a big matter that has also been discussed intentionally in the literature at the international level [12], [20], [40], [68], [71]. Many parts of the world report a shortage of accounting professionals. For instance, there is an issue faced by the USA about a shortage of accounting major students in college, while after college, there are not enough graduates continuing a career in accounting. There are 1000-plus US CPA firm owners that were participating in the ManpowerGroup survey report that they are having difficulty filling open positions as the consequences. However, not only the USA since Shanghai Daily also reported a shortage of capable accounting professionals in China. Similarly, Malaysia indicates that the number of registered Malaysian Institute of Accountants (MIA) members is still far behind the country's target in 2020 [70].

For the specific in Indonesia, whereby the number of certified public accountant over the total population ratio is merely 0.0004%. The country has only 487 public accounting firms with 1,008 Certified Public Accountant (CPA) as registered partners over population of 230 million [81]. As expressed by the president of the Indonesian Institute of Certified Public Accountants (IAPI), Tarkosunaryo. He explains that based on the corporate taxpayers' data, there are only 30,000 from 700,000 companies who have their financial statements audited by public accounting firms. Comparatively, in Thailand, where there are 680,000 companies, 62,000 of them have already hired public accountants to audit their financial statements. Furthermore, in terms of national income, Indonesia's is double that of Thailand. However, Indonesia has only 4,000 Certified Public Accountants (CPA), while Thailand has 12,000 [11]. However, not only by the number, but the quantitative nature of accounting is also limited compared to other and keep declined [35]. As corporate scandals have also become the crucial issue for the accounting profession [41], [46], the Enron and Arthur Andersen's scandals for example, this profession's reputation has tarnished [1]. The only effective solution for addressing the shortage of accountants is by exposing and attracting more students to the profession as much as based on the given current globalization and evolving capital markets condition [26].

This research uses the simplified model of Theory of Reasoned Action (TRA), reflected from research that investigates the beliefs that affect students' subjective norms and attitudes that affect their tendency to not choose accounting career profession [22]. This TRA model has been widely used not only in accounting field to study related belief, but also in many other fields, such as information and technology [9], [53], marketing [3], health and medicine [29], [47], [83], and several business majors [5], [22], [43], to demonstrate the relevance and reliability of some conditions. However, in Indonesia itself, only few researches have used the TRA to investigate beliefs. The most similar study field in Indonesia is titled as Factors Affecting Career Selection as a Public Accountant for Private Pts Students Using the Reasoned Action Model Approach [48]. The study that research about the tendency of business student to not choosing accounting has only done in Sweden and for Swedish students [40]; thus, a similar case study using the TRA model in Indonesian context is relevant. Besides, similar study has concluded that; between behavioral beliefs of students, normative beliefs, and intentions relating profession among students showing a positive correlation [40]. Therefore, it can be concluded that examining such beliefs is pivotal in understanding why Indonesian students especially those who in business or economic faculty do not choose accounting major. By using the simplified TRA model that previously has been tested to effectively recognize beliefs and attitudes altering students' career paths in the accounting field [15], [20], [22], [40], [43], [50], the writer expects that the essential factors affecting majoring choice among Indonesian students will be identified. This would provide relevant insights of how-to encouraging students to choose the accounting as their major in college and continue to choose accounting profession, also will resulting on the decreasing on the accounting professional's deficit issue [40] in Indonesia.

2. Literature Review

2.1 Theory of Reasoned Action

There are a variety of different models, for instance the social cognitive career model theory [75] and the model theory of planned behaviour [67], [72], [73], has been used in earlier studies to assess the students' attitudes and subjective norm toward the profession working in accounting field. However, many research have discovered the peculiarity of Fishbein and Ajzen's TRA (1975). TRA provides a complete and reliable framework that support the measurement, identification, and conceptualization of the components that influence people behaviour and describe a cause-and-effect of the relation between belief and the motivation to act or address in a particular issue [45], (Skewes & Gonzalez, 2013). This model of social psychology assumes that behavioral intentions are the individual attitudes towards behavior (from personal influence) and the subjective norms (from social influences) that surround the implementation of the behavior [24]. Attitude is a person's feelings (positive or negative) towards behaviour (Bohner & Dickel, 2011). While the subjective norm is defined as the person's perception that influenced by most people who are significant to them, think they should or should not perform that such behaviour [24]. According to TRA, behavioral beliefs determine one's attitude toward behavior, whereas subjective norms are determined by that person's normative beliefs [44]. As stated by Montano & Kasprzyk, behavioural beliefs are described as "beliefs that behavioural performance is associated with certain attribute or outcomes" [40]. It can therefore be concluded that the fundamental assumption for behavioural beliefs is about an action, for instance a career choice, will produce certain impact [39]. Meanwhile, normative views impact one's decision to pursue a certain job route based on the experiences and perspectives of others [39], which is "a belief about whether every referral agree or disagree about the behaviour" [52]. It can be concluded that when students are deciding whether to pursue a career in accounting, behavioural and normative belief are important since they determine the intention to conduct activities [79].

2.2 The accounting profession based on students' beliefs

As stated by Karlsson and Noela (2021), the study of students' confidence in the accounting profession may be very challenging since each student, before entering higher education, already has different life experiences, socio-economic backgrounds, and academic and non-academic education that can then influence their belief in career choices [30]. In addition, the study is becoming more and more complex because during career selection, not only considering all the results of the decision, but students also consider their beliefs and what the reaction of the surroundings is [15]. However, upon entering higher education, many students may also already be convinced of what an accounting career refers [50], often also based on an adverse stereotypical perception of the accounting profession [4], [43]. This indicates that it is not only about students' belief of the accounting profession that may be predetermined, but also reveals that the accounting profession is facing problems with their image [20], [31], [32], [40], [50]. For example, Accountants have a reputation for being number crunchers who perform repetitive tasks and lack social interaction skills [55]. It is such negative views that can trigger students have negative perceptions about this profession, which leads to them not choosing accounting.

2.3 The Simplified Model of TRA Applied to the Accounting Research

Cohen and Hanno, which studied the decision about major in accounting by incorporating another variable described as behavioural control, first applied the TRA model in the accounting setting in 1993 [65]. Afterward, research that used the simplified model of TRA was then applied to investigate the intentions and attitude to become a professional accountant [23]. This version was then followed by researchers who studied similar topics. For example, it has been implemented in research investigating frequent factors that affect the supply conditions of accounting graduates in Australia [68] and studying what impact did the Enron Scandal have on accounting students' job choices in public accounting firms [43]. It has also been used to examine the factors' influence affecting accounting students' choice as a study major in Hong Kong [45]. Those studies then make the trend of implementing this simplified TRA model become widespread, valuable, and recognized in the accounting literature [44], [45], [54], [69]. As seen in Figure 1, students' intentions for a future career are influenced by their attitudes and subjective norms.

2.4 Factors Influence Students' Belief

2.4.1 Behavioral beliefs

Using the TRA model, it has been demonstrated that numerous beliefs that may be separated into two components influence an individual's intention or personal attitude to pursue an accounting major: (1) intrinsic elements, such as personal interests and talents, accounting education, employment prospects, and introductory course perceptions; (2) extrinsic factors, such as the family and peers impact, and finally the media and publicity effect. In addition, this model considers the study's age, nationality, gender, qualifications, and language [6]. The adoption of the simplified TRA model in previous research in the accounting context has proven that these factors determine students' behavioural beliefs regarding the accounting profession significantly [23], [39],[43], [45].

2.4.2 Normative beliefs

The predicted response of relevant referent groups may have an impact on students' decision to study in accounting [6], [13], [65], [81]. The example of referent groups includes peers [81], parents [49], [72], [73], and also teachers [30], [32], [40], [72], [15]. [40] discovered that teacher and peer have a significant influence on students' major choices, while [81] discovered that teachers, parent, and peer have significant influence on students' major choices.

2.5 Business Student Choices

Collins Dictionary describes “business studies” as “an academic subject that embraces areas such as marketing, accounting, and economics [74]. Mostly, business study is the major at an academic level of how businesses operate in the various global marketplaces at either practical and theoretical level. It can be assumed that business student normally refers to a person who obtained a university degree in business related administrative majors. Graduates obtain their degree in Business Administration with a major in general management, marketing, finance, accounting, or strategy. Therefore, the college student that aimed to get in the industry of business field should choose a business-related major such as Accounting, Finance, Management, Marketing, etc. In addition, some universities also create the faculty as the Business Faculty to group these majors that related to business studies. Not only that, but several writings also such as articles or journals refer the business students as the students that choose or majoring in FAME subject group which is Finance, Accounting, Management, and Economic majors [74].

As a student in universities, it is obligated to choose one major only. If the student meant for the business-related career, they tend to choose one of those major in Business Faculty. Therefore, as this study is to gain the most effective or reasonable factors that affect the student intention to not choose accounting, this paper limit the object of the respondents not for all college students. Only the Business-related faculty/major as the targeted respondents since this student does not choose accounting and also in the nearest possibilities to choose accounting but they do not. As the expected result, the factors that this study examined is reliable to be dependent on analyzing the solution to decrease the accounting shortage in Indonesia.

2.6 Hypothesis development

Behavioral beliefs are influenced by both intrinsic and extrinsic factors, as illustrated in the theoretical framework [6], [16], [22], [24], [40], [51]. Since most existing work uses the simplified TRA model including the intrinsic and extrinsic components noted in prior studies, this study adds to it and has primarily focused on these elements without considering a valid theoretical model. The simple TRA assumes that behavioural beliefs have a direct impact on personal attitudes, implying that someone who believes that a specific behavior will result in undesirable consequences would have a negative attitude toward that behavior [51], [52].

Students' normative beliefs (influences coming from parents, peers, and teachers) also have an impact on their decision to pursue a career in accounting [40], [44], [81]. These beliefs, as shown by the simplified TRA model, regulate subjective norms. A person's perception that key referents believe they should not perform a certain behavior will lead to negative subjective norms for that behavior [52]. Regarding these variables, the hypotheses below were tested.

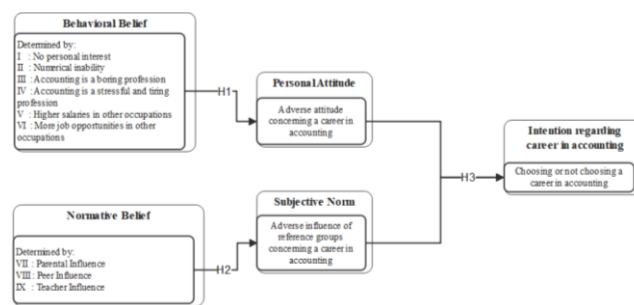


Figure 1 Variables determining behavioral, normative belief, and student’s tendency

- H1. Behavioural beliefs. At least one determinant of behavioural beliefs has a considerable impact on students' negative attitudes, which lead them to avoid the accounting profession.
- H2. Normative beliefs. At least one element that determines normative views has a considerable impact on students' negative subjective norms that encourage them to avoid accounting.
- H3 Student tendency to not choose accounting. Negative attitudes and subjective norms have a substantial impact on a student's decision not to pursue a career in accounting. The researcher expects positive relationships for all the above hypotheses.

3. Methods

3.1 Research Subject and Object

This study will use the quantitative method to measure the significant influence of some variables in behavioral belief and some variables in normative belief to the intention to not choosing accounting of Indonesia business students. Therefore, the targeted subject of this research are the business students in Indonesia from all universities. The data collected from the subject is aimed to gain the object research, which is knowing which factors that influence the business students to think that rather choosing accounting, they prefer to choose other major in business field such as management or finance or marketing as their major.

3.2 Sampling Design

The specific group of individuals that this study will collect the data from are the business faculty students in several universities in Indonesia since the nearest possible student to choose accounting should be the student that come up with the business field as their career choice, which is the business faculty students. This will divide into several list of universities from the open question (short answer type) about the university identification from each responded and it will cover up wider list of universities compare to the option based of answer. Since the number of university students in Indonesia cannot be predicted, Convenience sampling method is used here. A convenience sample is made up of people who are most easily accessible to the researcher [64].

4. Data Collection

Questionnaires distributed via WhatsApp to university students in the Business Faculty from across Indonesia were used to collect primary data (survey). This method was chosen because it was appropriate for the study's objectives [17], [40], and earlier studies that employed the simplified TRA in the accounting context had also used bundle of questionnaires [39],[43]. In general, [52] propose this technique for TRA studies. A total of 417 responses were received, which was a sufficient number to determine the accuracy of the sample.

4.1 Questionnaire

The survey was divided into 4 (four) sections, namely: questions 1–2 (demographic information), questions 3–5 (academic information), questions 6–12 (behavioral beliefs and adverse attitudes toward accounting), and questions 13–16 (normative views and adverse subjective norms about accounting). It's worth nothing that sections three and four (questions 6–16) had remarks emphasizing on the lack of desire to pursue a career in accounting. While the last question (17th) is added to give the insight of what the reason of the student is to not choose accounting. Whether it is from the perspective or belief or other factors.

Because the respondents were responsive in their native language, the questionnaire was directly translated into Bahasa before being given to the students. This increased the questions' understandability and validity. This additional methodological considerations, and the researchers took into account the drawbacks of translation, such as ambiguous meanings or other inconsistencies. The belief constructs were challenging to translate into Bahasa while preserving its experimental meaning, and there were also some difficulties with translating the meaning of stressful and exhausting, one of the behavioral beliefs. Otherwise, since the experimental meanings of numerous words was well as concepts in English and Bahasa are comparable, translation for the survey was quite simple. A pilot test with four students who were part of the target audience was conducted to confirm that the questions were reasonably translated.

4.2 Participants

Accounting is a specialism within the business faculty at Indonesian institutions, hence students interested in becoming professional accountants typically choose business faculty as their first choice. As a result, obtaining a sample of business faculty students who intended to pursue this major was critical, as this group represents potential accounting students. Because they are in business faculty, they are more likely to choose accounting major as their option than students in other faculties such as engineering, education, or other fields. Business faculty students from the following Indonesian universities, the convenience sampling technique were being used.

In order to get data analysis easier, these 37 lists of universities is adjusted to become only eight (8) categories. There are seven (7) most frequently submitted by respondents and the rest of the universities are labelled as "Other Universities" because they each only present a smaller number compare ti the other seven universities.

Some universities do not have business faculty in their program; however, they still have the type of business majors such as accounting, finance, hospitality business, and business math. On the other hand, the 417 respondents were from business and non-business faculty students filtered by the preliminary questions in the survey. Afterward, the filtered data collected shows that the targeted subject of this research, which is non accounting but, in the business-related major, is 183 data.

Another issue during the data collection is that the accounting major students also filled in the survey even though the introduction and the title of the survey has mentioned about the needed responded. Therefore, the data

later to be adjusted and filtered to get the students from Business faculty except the accounting major. As a result, the subjected data for this study became 138 data.

From 138 data filtered over 417 respondents, then the data is combined to get the analysis. However, before doing the analysis, in quantitative research, the data is checked for its reliability, validity, and normality issue.

5. Results and Discussion

5.1 Respondents Profile

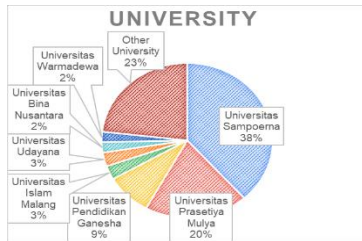


Figure 2 University Data Distribution

According to descriptive statistics, students from Sampoerna University account for 38 percent of the sample, while the rest 62 percent come from 36 different universities, which is Prasetya Mulya, Pendidikan Ganesha, Islam Malang, Binus, Warmadewa, and other Universities., with representation ranging from 5% to 0.21 %. This implies a minor unequal distribution, as only one of the 37 universities accounts for more than 38% of the whole sample.

It should be noted that the university list mentioned in the diagram is covering all 37 universities. However, to make it easier to be analyzed and easy captured, from 37 universities, some of them are united becoming “other universities” as the representatives of 29 universities. Due to the other seven universities listed in the diagram is all in a bigger percentage compared to the “other universities”.

Regarding the targeted respondents (non-accounting but business faculty students); most of the students were expected to be in business faculty majors such as management, finance & banking, or marketing. However, the responses say that 56% of the responses are from non-business faculty such as from engineering or education faculty. While the group of students who majoring in a business field are only 44% (183 from 417) in comparison. In addition, from those 22% of business faculty, only 24% are from accounting major. Therefore, a considerable proportion (57.9%) of the students are from management majors and the rest (17.5%) are in economics, finance, and banking, business math, hospitality business, economic education, business law, hospitality business, and tax. In total, 75.4% (138 from 183), in business but not in accounting major, over-representation was no issue in this category because they were in the targeted population.

Regarding the semester, the respondent's majority of semester are from the eight (8th) semesters (52%; 71). It happened since the respondents are students from the researcher access. While the 6th semester is in 24% (33), and the rest is 24% (34 students). The students between the ages of 21 and 22 received the most responses (57.9 percent of the sample). This was to be expected, given that most university students in the 8th semester (those who accessible to the researcher) were between the ages of 21 and 22. Based on the gender, the data collected shows that Female respondents are bigger (64%) in number compared to the male respondents (36%).

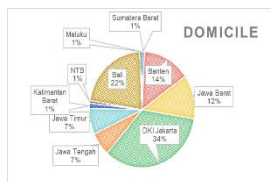


Figure 3 Domicile Covered

Regarding the domicile, the most frequently submitted data from the respondents shows that DKI Jakarta got the biggest number (34%). Followed by respondents from Bali, Jawa Barat, Banten for 22%, 12%, and 14% respectively. The rest are from Jawa Tengah, Jawa Timur, Kalimantan Barat, NTB, and Maluku (17%). It shows that the representative of all provinces in Indonesia almost all covered from north, west, center, and south of Indonesia.

5.2 Descriptive Test

Descriptive statistics in this study are shown to provide an overview of the condition of the data used for each variable. The observed value in this analysis is 138 data. This analysis is used to determine the description of each research variable which consists of variables, Behavioral Belief, Normative Belief, Personal Attitudes, and Subjective Norms. In addition, this descriptive analysis is used to facilitate an understanding of the measurements and conditions of the data used for each variable. The values observed in this analysis are the Mean, Standard Deviation values, Minimum, and Maximum.

Table 1 Descriptive Statistics

	BB1	BB 2	BB3	BB4	BB 5	BB 6	NB 1	NB 2	NB 3	PA	SN	ST
Mean	3.41	3.19	3.37	3.08	3.4	3.27	2.11	2.09	1.91	2.70	2.25	2.45

Std. Deviation	1.22	1.09	1.37	1.20	1.2	1.19	1.23	1.18	1.16	1.22	1.296	1.14
	5	8	8	9	51	9	6	9	2	9		0

Based on the result shown by the table, all variables have a standard deviation value smaller than the mean value which represents that the data deviation is low. It means that the data value has been evenly distributed. The variable and each of the indicators are also resulting a valid, reliable, and normally distributed. It can be assumed that the models and the indicators able to measure each dependent variable.

5.3 Hypothesis Test

5.3.1 Behavioral beliefs towards adverse attitudes variables

Table 2 Multiple Regression - Behavioral Belief

Conclusion of Multiple Regression Analysis

Variable	Regression Coefficient	t-calc	Sig.
Constant	-0.208		
BB1 (No personal interest in accounting)	0.103	1.257	0.211
BB2 (More job opportunities in other occupations)	-0.028	-0.295	0.769
BB3 (Numerical inability)	0.215	2.875	0.005**
BB4 (Accounting is a boring profession)	0.233	2.247	0.026**
BB5 (Accounting is a stressful and tiring profession)	0.152	1.562	0.121
BB6 (Higher salaries in other occupations)	0.207	2.367	0.019**

F-calc 19.400

R Square 0.470

The summary of the Model Summary R-Square, ANOVA, and Coefficient is shown in the output table above. Variables BB1 (No personal interest in accounting), BB2 (More job opportunities in other occupations), BB3 (Numerical inability), BB3 (Numerical inability), BB4 (Accounting is a boring profession), BB5 (Accounting is a stressful and tiring profession) through BB6 (Higher salaries in other occupations) were employed as independent variables in this study. The PA (Personal Attitude) variable is the dependent variable. The Enter method is used to perform regression analysis. There are no numbers or blanks in the Variable column because no variables are eliminated.

The value of the coefficient of determination (R-Square), i.e., the contribution or significantly of variable independents Behavioral Beliefs (BB1-BB6) to variable Y (Adverse Attitude as the dependent concurrently (together) (PA). It displays the number 0,470. According to the study, no personal interest in accounting (BB1), more job opportunities in other occupations (BB2), numerical inability (BB3), accounting is a boring profession (BB4), accounting is a stressful and tiring profession (BB5), and higher salaries in other occupations (BB6) all affect the personal attitude of 47 percent of respondents.

The simultaneous influence of the Behavioral Belief (BB) as the independent variable (together) on the Personal Attitude (PA) variable is also shown by the "ANOVA" information (F-test). The F-calculation yields a result of 19,4 and the significance value (Sig.) in the F test is 0.000, as determined by the output of "ANOVA." Because of the significance of Sig. $p < 0.05$ 0.05, it may be assumed that the model of Behavioral Belief variables simultaneously (together) impacts Personal Attitude considerably in test F. As a result, this model has met the condition of being able to interpret the value of the coefficient of determination in multiple linear analysis.

The "Coefficients" table additionally shows the regression equations and if variable Behavioral Belief (BB1-BB6) has a partial (individual) effect on variable Y (Personal Attitude). The table reveals that the Sig. value of the t-test for BB3, BB4, and BB6 is less than 5%, indicating that the variable rejects H_0 ; affects the dependent variable significantly. While BB1, BB2, BB5 is bigger than 5 percent, H_0 is acceptable for those variables, implying that those factors affected Y insignificantly.

The equation of the regression formula in this analysis or study is as presented below:

$$Y = \text{Constanta} + \beta_1 \text{No Personal Interest} - \beta_2 \text{More Job in Other Major} + \beta_3 \text{Numerical Innability} + \beta_4 \text{Accounting Is Boring} + \beta_5 \text{Accounting Is a Stressful Job} + \beta_6 \text{Other Job Pay Higher} + e$$

(1)

$$Y = -0,208 + 0,103X_1 - 0,028X_2 + 0,215X_3^{**} + 0,233 X_4^{**} + 0,152 X_5 + 0,207X_6^{**} + e$$

5.3.2 Normative beliefs towards adverse subjective norms variable

Table 3 Multiple Regression - Normative Belief

Conclusion of Multiple Regression Analysis

Variable	Regression Coefficient	t-calc	Sig.
Constant	0.395		
NB1 (Parental influence)	0.259	3.106	0.002**
NB2 (Peer influence)	0.103	0.943	0.348
NB3 (Teacher influence)	0.573	5.528	0.000**
F-calc	72.053		
R Square	0.617		

The result includes information on the study variables as well as the regression analysis methods used. Variables NB1 through NB3 were employed as independent variables in this study. The SN (Subjective Norm) variable is the dependent variable. The Enter method is used to perform regression analysis. There are no numbers or blanks in the Variable column because no variables are eliminated.

The value of the coefficient of determination, i.e., the impact or contribution of the influence of variables X (BB1-BB6) simultaneously (together) on variable Y (PA), is shown by the R-Square Value of 0,617, indicating that the dependent variable, which is the normative belief such as Parental influence, Peer influence, and Teacher influence on the dependent variable (Subjective Norm), has a 61,7 % significance.

The simultaneous influence of the NB (X) variable (combined) on the SN(Y) variable is also shown by the "ANOVA" information (F-test). F-calculation indicates the number of 72,053 and the Sig, is also 0,000. The significance value (Sig.) in the F test is 0.000, as determined by "ANOVA" output. Because Sig. $p < 0.05$ was used as the basis for decision-making in test F, it can be concluded that X variables affect Y or mean significantly simultaneously (together). As a result, the model has met the condition of being able to interpret the value of the coefficient of determination in multiple linear analysis.

The "Coefficients" table shows the regression equations and whether variable X (BB1-BB6) has a partial (individual) effect on variable Y. (PA). Because the Sig. of t-value for NB1 and NB3 is less than 5%, the result reveals that they are significant. While only NB2 has a value greater than 5%, this variable has a minimal effect on the Y. In this investigation or study, the regression equation formula is as follows:

$$Y = \text{Constant} + \beta_1 \text{Parent} + \beta_2 \text{Peer} + \beta_3 \text{Teacher} + e \quad e \sim (0, \sigma^2) \quad (2)$$

$$Y = 0,395 + 0,259X_1^{**} + 0,103X_2 + 0,573 X_3^{**} + e$$

5.3.3. Students' Tendency to Not Choose the Accounting Profession

Table 4 Multiple Regression - Student Tendency

Conclusion of Multiple Regression Analysis

Variable	Regression Coefficient	t-calc	Sig.
Constant	-0.308		
PA (Adverse Personal Attitude)	0.136	6.043	0.000**
SN (Adverse Subjective Norm)	0.422	11.647	0.000**
F-calc	139.513		
R Square	0.674		

Variables (PA) adverse personal attitude and (SN) adverse normative belief were employed as independent variables in this study. While the dependent variable is the student's tendency to ignore accounting. The Enter method is used to perform regression analysis. There are no numbers or blanks in the Variable column because no variables are eliminated.

The value of the coefficient of determination (R-Square), i.e., the contribution or contribution of the influence of variables X (PA or Personal Attitude & Normative Belief) simultaneously (together) on variable Y (Personal Attitude), is shown by the R-Square Value of 0,67, indicating that the dependent variables have a 67 percent significance.

The simultaneous influence of the PA or Personal Attitude (X1) and SN or Subjective Norms (X2) variables (combined) on the student tendency not to choose accounting (Y) variable is further demonstrated by the "ANOVA" information (F-test). The number 139,513, according to F-calculation. Furthermore, the significance value (Sig.) in the F test is 0.000, as determined by "ANOVA" output. Because Sig. $p < 0.05$ 0.05 was used to make the decision in test F, it can be concluded that the X1(Personal Attitude) and X2 (normative Belief) variables have a substantial effect on Y when they are used together. As a result, the model has met the condition of being able to evaluate the coefficient of determination value in multiple linear analysis.

The "Coefficients" table shows how regression equations work and if variables X1 and X2 have a partial (individual) effect on variable Y (Student tendential to not choose accounting). Because the Sig. of t-value for those combined variables are less than 5%, the results demonstrate that they are significant. This result indicated that negative attitudes and the negative subjective norms reliably predicting the intention to avoid the accounting profession; thus, the regression equation formula used in this research or study is:

$$Y = \beta_0 + \beta_1 \text{Personal Attitude} + \beta_2 \text{Subjective Norm} + e \quad (3)$$

$$Y = -0.308 + 0.136X_1^{**} + 0.422X_2^{**} + e$$

5.4 Data Interpretation

Based on the data result above, the researcher concludes the following interpretation:

- 1) Only three of the six (6) different types of behavioral beliefs about accounting (the belief of no personal interest in accounting, the belief of bigger job opportunities in other occupations, the belief of having numerical inability, the belief of accounting as a boring profession, the belief of accounting is a stressful and tiring profession, and the belief of there is other job that have higher salaries) have a significant impact on a student's behavioral (personal) belief. The three significant independent factors include numerical incapacity, accounting as a boring job, and greater income in other occupations, all of which are connected to business students' perceptions about accounting, resulting in them not choosing the field. While the other three insignificant variables of no personal interest in accounting, more job opportunities in other occupations, and a belief that accounting is a stressful and tiring profession influence the tendency of business-faculty students to not choose accounting as a career affect the tendency of business-faculty students to not choose accounting as their career choice.
- 2) Of the three dependent variables of normative beliefs about accounting that are connected to business students' subjective (extrinsic belief) norms (such as the belief guided by parent, peer or friends, and teacher); only two of the variables have a significant impact on the normative belief of business faculty students. Parental and teacher influence are the two significant variables, while peer influence has a minor impact on normative belief.
- 3) From the two dependent variable of student tendency to not choose accounting such as the adverse personal attitude and also the adverse subjective norms. Both variables affect the business-faculty students' tendency to not choose accounting significantly.

The results of the multiple regression analysis show that all three hypotheses (H1, H2, and H3) are supported. H1 was supported due to the three of the variables significantly impacting behavioural beliefs that then give a substantial impact on students' negative attitudes regarding pursuing a career in accounting. H2 are also supported because its two variables impacting normative views had a significant impact on the students' negative subjective norms about pursuing a profession in accounting. Furthermore, the H3 is supported since negative attitudes and subjective norms have a considerable impact on students' decision not to pursue a career in accounting.

5.5 Discussion

The findings of this study back up the simplified model of TRA construction, as several of the variables driving the significance of behavioural and normative views are found as a substantial factor in predicting students' negative attitudes and subjective norms about accounting. Similarly, the model's two components for negative attitudes factor and negative subjective norms factor; both of them made a significant independent impact to evaluating the business students' intentions to not pursue a career in accounting.

5.5.1 Behavioural beliefs

The findings found that numerical incapacity, accounting profession being a boring field work and other job paid higher; become the most important predictors of students' negative opinions about accounting. This result is consistent with the findings of several investigations [23], [22], [71].

According to the findings, numerical inability has a substantial impact on student inclinations to not pursue a career in accounting. Some students are unsure of their ability to deal with the accounting course material and exams [45]. This implies that if individuals perceive the occupation demands great math skills, they are less likely to find it appealing. As a result, their numerical abilities, whether real or imagined, influence their decision to

pursue a career in accounting [39], [43]. This differs from the findings of [23], [39],[43], [45], who found that numerical incapacity has no significant impact on students' intentions to not pursue a career in accounting. While this research is supported by the previous research that says that numerical incapacity is significant to influence students career choice decision in accounting career [77]. This reference recommends that the strategy to address numerical ability is to be suggesting the students that to be good at numerical is by practicing solving the numerical problem frequently, because the brain can work fast in addressing numerical, logical reasoning, or linguistical issue is by get practice and trained often [7], [78].

The students' perception of accounting is boring supports prior findings that this perception is crucial in determining students' intentions to major in the area [23], [39],[43], [45]. It means that students hold a negative opinion of accounting [45] and are unlikely to pursue it. It is therefore critical to include not only professional accounting bodies [23], [39],[43], [45], but also professional accountants in order to minimize the shortage of accountants in Indonesia. Professionals with real-world experience have the tools to reignite students' enthusiasm in accounting, boosting their chances of selecting this profession [6]. This is likely due to the fact that such professionals have real-life examples and success stories to share with students through workshops [75],[43]. To give students excellent insight into the profession, these seminars should focus on practical activities with real scenarios relating regular duties and problems that accountants encounter. This may motivate students to pursue a career in the field [23] or stimulate their interest in it [45]. Exposing students to various management information systems used in the area, for example, is one activity that can be done during workshops. Internships and seminars, therefore, will be important since they will provide students with further insights into the topic [23], as well as serve as a valuable link between education and professional life [75]. It is also stressed that professional accounting organizations should offer guest lectures to further stimulate students' interest in the subject. These types of interventions will also address students' perceptions of accounting as boring, since they are more likely to think about the topic differently, choose it as a major, and establish a career as a result [23], [39],[43], [45], [71]. However, in order to have the most impact, students must be given continuous support and direction during these activities, which is why mentorship is recommended as a supplement. Mentorship allows for a closer relationship between the student and the professional, allowing for a deeper understanding and discussion of the student's negative ideas on a personal level. Students should be provided a professional accounting mentor during the early stages of their studies in this regard.

Workshops and guest lectures should also involve activities and conversations in which students are informed about the salary component [22]. This is critical because students may be ignorant of current salaries in the field. According to [81], a high salary is the most important determinant in choosing a job choice. As a result, such actions and conversations are critical, as professional accounting groups have the opportunity to promote the profession's salary growth. It's also realistic to believe that accounting salaries can be highlighted to some extent through internships and seminars because they allow students to engage with professionals who are knowledgeable about potential earnings. In this approach, students may be encouraged to pursue a career in accounting despite the fact that they believe that other fields (such as management or marketing) will pay better, so helping reduce the accounting shortage.

In terms of behavioural views, it is also realistic to believe that some students who have a bad attitude toward accounting may nevertheless enter the field because the positive aspects may outweigh the negative aspects for them. For example, some students may find the salary in the accounting profession to be adequate; hence, negative sentiments based on other higher-paying jobs (or due to numerical in capabilities in accounting or a boring profession) would be irrelevant. Similarly, some students may view accounting as a profession linked with power and status, which may inspire them to pursue it even if they have a negative attitude toward it. Because of the shortage of accounting professionals in Indonesia, there are still plenty of job opportunities. As a result, some students with a negative attitude may choose to enter the industry regardless of their attitude because they are aware of the scenario. This could also explain why there were no significant differences in job chances in other occupations in this study. The data also demonstrated that accounting is a hard and exhausting job, and that having no personal interest in accounting had little impact on the students' negative sentiments. However, [32] reported in a prior study that students find the accounting profession difficult and exhausting, which this data does not support.

5.5.2 Normative beliefs

In terms of normative attitudes, the findings revealed that parental and teacher influence were the most important factors in predicting students' negative subjective norms about not choosing the accounting profession. These findings are consistent with those of a number of other research that have shown that instructors/teachers have a positive significant impact on students tendency toward accounting profession [65], [81] While parental influence is also supported by several research [72], [15].

Teachers in introductory accounting courses play an essential impact in influencing students' accounting career choices, according to previous research [30], [32], [40]. Even though this finding is rejected by [81].Click here to enter text.; the finding of this paper can be explained by the fact that early course success is critical in

determining students' intentions to major in the subject [71]; that is, students often determine their career decisions during the first few courses. According to the conclusions of this study, standard teaching strategies should be redesigned to include techniques that allow students to form better relationships with accounting teachers. Individual conversations or smaller focus groups with students, for example, are complimentary strategies that help teachers and students form a stronger bond. Teachers will be able to be more engaged and student-centered in their teaching as a result of this link, ensuring that they take a more positive accounting approach. The findings also imply that, similar to the activities in the workshops, teachers should integrate more practical elements in accounting lectures that are strongly anchored in an accountant's professional life. Because lectures are typically theoretical in nature, accounting education's theoretical component will be more aligned with the practical side of accounting. The practical part of accounting lectures will coexist with the workshops and serve as an excellent complement. As a result, the subject matter may be perceived as more engaging, and the number of students pursuing accounting as a major is likely to rise.

Since in Indonesia, parents' power toward their children is significant [81] in choosing career choice universities and the student itself need to prepare a well-formed strategy. To combat parental influence, it is critical to show parents the beneficial effects of the students' participation in various events. Prior research has recognized the need for promotional and communication initiatives that reach beyond the regular classroom to address various referent groups [6], [13], [65], [81]. It is claimed that social media promotion will have a greater impact on reaching out to parents than traditional media. The noteworthy findings of this study demonstrate how social media can be used to highlight the success of workshops, guest lectures, and mentorship programs for students. Similarly, how internships, seminars, and customized accounting lectures with a deeper interaction with the lecturers effectively influence students could be demonstrated through social media. Exposing information to parents in this way may encourage a more favorable attitude toward accounting, and as a result, their effect on students' subjective norms is likely to shift. As a result, the likelihood of students selecting accounting as a career will rise, addressing the shortage of accountants. This finding differs from that of [49], [72] and [73] who found that parental influence on students' profession choices was less important than other factors. While several research support the findings [49].

Students with a negative subjective norm toward accounting, because of parental and teacher influence, may enter the field, acting on their beliefs and opinions. As previously stated, a good wage and the linkage of a career with status/power can be important factors in individual decision-making. If individualism is true, it could also explain why peer influence is less effective in shaping students' negative subjective norms. As a result, if one is less influenced by one's peers, in whom one often places the most trust during school or university, one is more inclined to behave independently rather than in response to others' judgments. As one study has been concluded that peer influence affect significantly toward student career choice [40], while the same as this paper result, [65] claims that peers as part of referent groups, impact career intentions in a smallest degree of influence.

In the 1990s, research utilizing the simplified TRA model in the context of accounting focused on students' behavioral beliefs and attitudes toward the profession [22]. In a subsequent study, behavioral beliefs were found to be more important than normative beliefs in determining students' attitudes and intentions toward this profession [5], [25], [33], [34], [44],[71], [72].

Remain but not least, the COVID-19 epidemic poses difficulties: no one knows how long the pandemic will last or how it will affect accounting education once it is ended. Nonetheless, most of the the study's consequences may be conducted online with minor changes to the content, avoiding the real-life face-to-face encounter. Workshops, guest lectures, and mentorship can all be done online using various social media platforms. Similarly, teachers can use online platforms to deliver lectures, private talks, and focus groups.

6. Conclusion

In case of lack of accounting professionals in Indonesia, this study examined students' attitudes that led to them not choosing the accounting profession using the simplified TRA model developed by [23]. The model was chosen since there is a scarcity of this related literature in Indonesia research that applies this theory. For determining behavioral views, three key variables were identified: numerical inabilities, accounting as a boring profession, and higher salaries in other occupations.

The findings suggest that most Indonesian students do not pursue a career in accounting because they believe that they are lacking in numerical aptitude, believe in accounting profession to be a boring working field, or they perceive those other jobs (e.g., management or marketing) pay more salary. The key influences acknowledged in terms of normative beliefs (reference influence) were command from parental and the teacher influence. The findings show that students in Indonesia are likely to be influenced by their parents and teachers (adverse subjective norms), which may lead them to avoid pursuing a career in accounting.

Therefore, to address the shortage of the professionals in this field; the university and also the faculty member need to take action in giving the pedagogical technique for lecturing, modifying curricula that obligated

students to take a seminars, internship, and related organizations that can boost the motivation in pursuing accounting subject. Last but not least, the accounting student need trained in the class not only about the theory but also the practical skill that the students need to prepare to catch their career in accounting field.

This study contributes to the literature by giving a more up to date TRA model of the accounting profession in the Indonesian environment, as well as recommendations on how to overcome the country's shortage of accounting professionals. Accounting departments and business school faculties must hire experienced accountants and invite Indonesian professional accounting bodies to offer seminars based on real-life scenarios and guest lectures about the profession, as well as provide appropriate mentoring. This will encourage students to specialize in accounting and then pursue a career in the field, so helping to address the country's professional shortage. Furthermore, mandatory internships and seminars should be included in the school curriculum to further stimulate students. Additional approaches should be implemented, such as individual conversations or focus groups between students and accounting teachers, and lecturers should be more practical when teaching. Furthermore, accounting departments and business school faculty should use social media to promote these activities in order to counteract negative parental pressure. In terms of educational paths in Indonesia, bachelor's programs in business and economics are, for the most part, fairly general during the first years of study, as they are primarily focused on introductory courses. As a result, these motivating initiatives should be implemented at the start of academic programs to encourage students to be more enthusiastic about their chosen profession before deciding on their major focus. Similarly, even if their curricula only involve mandatory Business Faculty courses, these revisions should be adopted in Indonesian universities with bachelor's programs in Business Faculty.

Because beliefs and personal attitudes do not remain constant throughout time, further longitudinal research is necessary. In addition, this study is limited to the variables and samples used so that it needs to be added with a wider representative sample generalization area since this paper uses convenient sampling method that might be not covering all the subjectivity of all population (Indonesian students). Furthermore, from a statistical standpoint, the R2 values for behavioral and normative beliefs found in this study were not very high. As a result, qualitative research is needed to investigate other elements that influence behavioral and normative views that are not explained by the basic TRA model. Additional research into the relationships between beliefs, personal attitudes, and demographic characteristics should be conducted (e.g., gender or age).

References

- [1] Abonawara, S. (2013). The Development Of Auditing And The Possible Existence Of An Expectation Gap In Libya. PQDT - UK & Ireland.
- [2] Accounting - Sampoerna University. (2022). Sampoerna University. <https://www.sampoernauniversity.ac.id/academics/faculty-of-business/accounting/>
- [3] Ackermann, C. L., & Palmer, A. (2014). The Contribution Of Implicit Cognition To The Theory Of Reasoned Action Model: A Study Of Food Preferences. *Journal Of Marketing Management*, 30(5–6). <https://doi.org/10.1080/0267257X.2013.877956>
- [4] Arquero, J. L., & Fernández-Polvillo, C. (2019). Accounting Stereotypes. Business And Accounting Student's Motivation S And Perceptions Of Accounting. In *Revista De Contabilidad-Spanish Accounting Review* (Vol. 22, Issue 1). <https://doi.org/10.6018/Rc-Sar.22.1.354341>
- [5] Awadallah, E., & Elgharbawy, A. (2021a). 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>
- [6] Awadallah, E., & Elgharbawy, A. (2021b). 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>
- [7] Brennan, L. M., Shelleby, E. C., Shaw, D. S., Gardner, F., Dishion, T. J., & Wilson, M. (2013). Indirect Effects Of The Family Check-Up On School-Age Academic Achievement Through Improvements In Parenting In Early Childhood. *Journal Of Educational Psychology*, 105(3), 762–773. <https://doi.org/10.1037/A0032096>
- [8] Bureau Of Labor Statistics. (2021, September 8). Accountants And Auditors : Occupational Outlook Handbook: : U.S. Bureau Of Labor Statistics. U.S. Department Of Labor. <https://www.bls.gov/ooh/business-and-financial/accountants-and-auditors.htm#tab-6>
- [9] Cai, H., & Zheng, D. (2018). Digital Library Use Intention Research: An Explanation Based On Theory Of Reasoned Action And Technology Acceptance Model. *Destech Transactions On Computer Science And Engineering, Csa*. <https://doi.org/10.12783/Dtcse/Csae2017/17491>
- [10] Carlozo, B. Lou. (2021, December 13). 4 Strategies To Look For A New Job. *Journal Of Accountancy*. <https://www.journalofaccountancy.com/newsletters/2021/Dec/4-Strategies-New-Job.html>
- [11] CNN Indonesia. (2019, January). Indonesia Disebut Krisis Akuntan Publik. <https://www.cnnindonesia.com/ekonomi/20190125132742-92-363792/indonesia-disebut-krisis-akuntan-publik>
- [12] Dalci, İ., Araslı, H., Tümer, M., & Baradarani, S. (2013a). Factors That Influence Iranian Students' Decision To Choose Accounting Major. *Journal Of Accounting In Emerging Economies*, 3(2), 145–163. <https://doi.org/10.1108/20421161311288866>

- [13] Dalcı, İ., Araslı, H., Tümer, M., & Baradarani, S. (2013b). Factors That Influence Iranian Students' Decision To Choose Accounting Major. *Journal Of Accounting In Emerging Economies*, 3(2), 145–163. <https://doi.org/10.1108/20421161311288866>
- [14] Deloitte. (2022). Tomorrow's Accountant | Deloitte Malta. Deloitte. <https://www2.deloitte.com/Mt/En/Pages/Audit/Articles/Mt-Tomorrows-Accountant.html>
- [15] Dibabe, T. M., Wubie, A. W., & Wondmagegn, G. A. (2015). Factors That Affect Students' Career Choice In Accounting: A Case Of Bahir Dar University Students. *Research Journal Of Finance And Accounting*, 6(5).
- [16] Djatej, A., Chen, Y., Eriksen, S., & Zhou, D. (2015). UNDERSTANDING STUDENTS' MAJOR CHOICE IN ACCOUNTING: AN APPLICATION OF THE THEORY OF REASONED ACTION. In *Global Perspectives On Accounting Education* (Vol. 12).
- [17] Doa, D. T., Nguyenb, T. H., Hac, S. T., Tranc, M. D., Nguyenc, H. A., & Truonga, D. D. (2019). Factors That Determine The Decision To Major In Accounting: A Survey Of Accounting Graduates. *The Accounting Educators' Journal*, 28(0).
- [18] Dublin. (2021, March 16). Worldwide Accounting Services Industry To 2030 - Featuring Deloitte, KPMG And BDO International Among Others. *Research And Market*. <https://www.prnewswire.com/news-releases/worldwide-accounting-services-industry-to-2030---featuring-deloitte-kpmg-and-bdo-international-among-others-301248713.html>
- [19] Dwi, A. (2022). Accounting Profession In The Era Of The Industrial Revolution 4.0, Will It Disappear? *Kompas.Com*. <https://edukasi.kompas.com/read/2022/02/04/103500871/profesi-akuntan-di-era-revolusi-industri-4.0-akankah-menghilang->
- [20] Enget, K., Garcia, J. L., & Webinger, M. (2020). Majoring In Accounting: Effects Of Gender, Difficulty, Career Opportunities, And The Impostor Phenomenon On Student Choice. *Journal Of Accounting Education*, 53, 100693. <https://doi.org/10.1016/j.jaccedu.2020.100693>
- [21] EY. (2018, March 7). Why Crypto-Assets Are High On The Agenda Of Accounting Standard Setters | EY - Global. EY. https://www.ey.com/en_gl/financial-services-emeia/why-crypto-assets-are-high-on-the-agenda-of-accounting-standard-setters
- [22] Felton, S., Dimnik, T., & Northey, M. (1995a). A Theory Of Reasoned Action Model Of The Chartered Accountant Career Choice. *Journal Of Accounting Education*, 13(1). [https://doi.org/10.1016/0748-5751\(94\)00027-1](https://doi.org/10.1016/0748-5751(94)00027-1)
- [23] Felton, S., Dimnik, T., & Northey, M. (1995b). A THEORY OF REASONED ACTION MODEL OF THE CHARTERED ACCOUNTANT CAREER CHOICE. In *Journal Of Accounting Education* (Vol. 13, Issue 1).
- [24] Fishbein, M., & Ajzen, I. (1975a). Belief, Attitude, And Behaviour: An Introduction To Theory And Research. *Belief, Attitude, And Behaviour: An Introduction To Theory And Research*, 10(2).
- [25] Fishbein, M., & Ajzen, I. (1975b). Belief, Attitude, Intention, And Behavior: An Introduction To Theory And Research. Reading, MA: Addison-Wesley. In *Computers In Human Behavior* (Vol. 72).
- [26] Friedman, H. L. (2019). Capital Market Development And Confidence In Disclosure Quality. *Journal Of Financial Reporting*, 4(1). <https://doi.org/10.2308/jfir-52420>
- [27] Ghani, E. K., Tarmezi, N. A. M., Muhammad, K., Ali, M. M., & Abdullah, N. (2019). Accounting Graduates: Are They Still Accountants? *Management And Accounting Review*, 18(1), 101–116. <https://doi.org/10.24191/MAR.V18I1.769>
- [28] Golafshani, N. (2015). Understanding Reliability And Validity In Qualitative Research. *The Qualitative Report*. <https://doi.org/10.46743/2160-3715/2003.1870>
- [29] Gomes, A. I. C. Da S., & Nunes, M. C. S. (2017). Predicting Condom Use: A Comparison Of The Theory Of Reasoned Action, The Theory Of Planned Behavior And An Extended Model Of TPB. *Psicologia: Teoria E Pesquisa*, 33. <https://doi.org/10.1590/0102.3772e33422>
- [30] Hatane, S. E., Felicia, J., & Setiono, J. (2019). The Intervening Effect Of Current Knowledge Enhancement On Attitude And Intention To Choose Accounting Career. *Binus Business Review*, 10(2), 119–130. <https://doi.org/10.21512/Bbr.V10i2.5689>
- [31] Hatane, S. E., & Setiono, F. J. (2019). The Intervening Effect Of Current Knowledge Enhancement On Attitude And Intention To Choose Accounting Career. *Binus Business Review*, 10(2). <https://doi.org/10.21512/Bbr.V10i2.5689>
- [32] Hatane, S. E., Setiono, F. J., Setiawan, F. F., Samuel, H., & Mangoting, Y. (2021). Learning Environment, Students' Attitude And Intention To Enhance Current Knowledge In The Context Of Choosing Accounting Career. *Journal Of Applied Research In Higher Education*, 13(1), 79–97. <https://doi.org/10.1108/JARHE-06-2019-0156>
- [33] Hill, R. J. (1975). Belief, Attitude, Intention And Behavior: An Introduction To Theory And Research By Martin Fishbein And Icek Ajzen. *Contemporary Sociology: A Journal Of Reviews*.
- [34] Hill, R. J., Fishbein, M., & Ajzen, I. (1977). Belief, Attitude, Intention And Behavior: An Introduction To Theory And Research. *Contemporary Sociology*, 6(2). <https://doi.org/10.2307/2065853>
- [35] Ifedapo F. Awolowo, Nigel Garrow, Murray Clark, & Dora Chan. (2018). Accounting Scandals: Beyond Corporate Governance. *Journal Of Modern Accounting And Auditing*, 14(8). <https://doi.org/10.17265/1548-6583/2018.08.001>
- [36] Ikatan Akuntan Indonesia | IFAC. (2015). International Federation Of Accountants. <https://www.ifac.org/about-ifac/membership/members/ikatan-akuntan-indonesia>
- [37] Indonesia | IFAC. (2021). International Federation Of Accountants. <https://www.ifac.org/about-ifac/membership/country/indonesia>
- [38] Institut Akuntan Publik Indonesia | IFAC. (2021). International Federation Of Accountants. <https://www.ifac.org/about-ifac/membership/members/institut-akuntan-publik-indonesia>
- [39] Jackling, B., & Keneley, M. (2009). Influences On The Supply Of Accounting Graduates In Australia: A Focus On International Students. *Accounting And Finance*, 49(1). <https://doi.org/10.1111/J.1467-629X.2008.00273.X>

- [40] Karlsson, P., & Noela, M. (2021). Beliefs Influencing Students' Career Choices In Sweden And Reasons For Not Choosing The Accounting Profession. *Journal Of Accounting Education*, Xxxx, 100756. <https://doi.org/10.1016/j.jaccedu.2021.100756>
- [41] Koumbiadis, N., & Okpara, J. O. (2013). Ethics In American Universities: A Review Of Ethics Teaching In Business Schools Accounting Programs. https://doi.org/10.1007/978-3-642-40975-2_16
- [42] Kurikulum - School Of Business IPB University. (2021). Sekolah Bisnis IPB. <https://sb.ipb.ac.id/id/program/sarjana-bisnis/kurikulum/>
- [43] Law, P. K. (2010a). 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). <https://doi.org/10.1108/09675421011050036>
- [44] Law, P. K. (2010b). 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>
- [45] Law, P., & Yuen, D. (2012). A Multilevel Study Of Students' Motivations Of Studying Accounting: Implications For Employers. *Education And Training*, 54(1), 50–64. <https://doi.org/10.1108/00400911211198896>
- [46] Lee, T. A., Clarke, F. L., & Dean, G. W. (2020). Scandals. In *The Routledge Companion To Accounting History*. <https://doi.org/10.4324/9781351238885-20>
- [47] Liou, S. R. (2009). Nurses' Intention To Leave: Critically Analyse The Theory Of Reasoned Action And Organizational Commitment Model. *Journal Of Nursing Management*, 17(1). <https://doi.org/10.1111/j.1365-2834.2008.00873.x>
- [48] Lukman, H., & Juniati, C. (2017). FAKTOR YANG PENGARUHI PEMILIHAN KARIR SEBAGAI AKUNTAN PUBLIK BAGI MAHASISWA PTS WASTA DENGAN PENDEKATAN REASONED ACTION MODEL. *Jurnal Akuntansi*, 20(2). <https://doi.org/10.24912/ja.v20i2.54>
- [49] Mcdowall, T., & Jackling, B. (2010). Attitudes Towards The Accounting Profession: An Australian Perspective. In *Asian Review Of Accounting* (Vol. 18, Issue 1). <https://doi.org/10.1108/13217341011045999>
- [50] Mengiste, T., Worku, A., & Agalu, G. (2015). Factors That Affect Students' Career Choice In Accounting: A Case Of Bahir Dar University Students. *Research Journal Of Finance And Accounting*, 6(5).
- [51] Montaña, D. E. (2015). Theory Of Reasoned Action, Theory Of Planned Behavior, And The Integrated Behavioral Model. In *Health Behavior: Theory, Research, And Practice* (Issues 67–96).
- [52] Montaña, D., & Kasprzyk, D. (2008). Theory Of Reasoned Action, Theory Of Planned Behaviour, And The Integrated Behavioral Model. In *Health Behaviour And Health Education. Theory, Research, And Practice*. [https://doi.org/10.1016/S0033-3506\(49\)81524-1](https://doi.org/10.1016/S0033-3506(49)81524-1)
- [53] Moore, G. C., & Benbasat, I. (1996). Integrating Diffusion Of Innovations And Theory Of Reasoned Action Models To Predict Utilization Of Information Technology By End-Users. In *Diffusion And Adoption Of Information Technology*. https://doi.org/10.1007/978-0-387-34982-4_10
- [54] Phan, D., Yapa, P., & Nguyen, H. T. (2020). Accounting Graduate Readiness For Work: A Case Study Of South East Asia. *Education And Training*, 63(3), 392–416. <https://doi.org/10.1108/ET-02-2019-0036>
- [55] Prihanto, H., & Watringsih, W. (2018). ANALYSIS OF PUBLIC PERCEPTION AND INTEREST IN THE DECISION TO CHOOSE ACCOUNTING MAJOR. *JURNAL AKUNTANSI BERKELANJUTAN INDONESIA*, 1(1), 193. <https://doi.org/10.32493/jabi.v1i1.y2018.p193-202>
- [56] Program Sarjana - Universitas Indonesia. (2020). Universitas Indonesia. <https://beta-site.ui.ac.id/penerimaan/program-sarjana/>
- [57] Program Studi S1 - Business Management. (2022). Institute Teknologi Sepuluh November. <https://www.its.ac.id/mb/id/akademik/program-studi/sarjana/>
- [58] Rachmawati, R., Octavia, E., Herawati, S. D., & Sinaga, O. (2019). Culture, Environment And E-Learning As Factor In Student Performance (Case Studies In Management Accounting Study Programs). *Universal Journal Of Educational Research*, 7(4). <https://doi.org/10.13189/ujer.2019.071411>
- [59] Raharjo. (2019). Cara Uji Validitas Kuesioner Teknik Corrected Item Total Correlation Dengan SPSS - SPSS Indonesia. <https://www.spssindonesia.com/2019/04/ Uji-Validitas-Corrected-Item-Total-Correlation.html>
- [60] Raharjo, S. (2018a). Cara Uji Normal Probability Plot Dalam Model Regresi Dengan SPSS - SPSS Indonesia. Youtube. <http://www.spssindonesia.com/2017/03/Normal-Probability-Plot.html>
- [61] Raharjo S. (2018). Panduan Uji Heteroskedastisitas Dengan Gambar Scatterplots SPSS - SPSS Indonesia. <http://www.spssindonesia.com/2017/03/Uji-Heteroskedastisitas-Scatterplots.html>
- [62] Raharjo, S. (2018b). Uji Multikolinieritas Dengan Melihat Nilai Tolerance Dan VIF SPSS - SPSS Indonesia. SPSS Indonesia. <http://www.spssindonesia.com/2014/02/Uji-Multikolinieritas-Dengan-Melihat.html>
- [63] Raharjo, S. (2018c, March). Uji Regresi Dengan Variabel Moderasi MRA Dalam SPSS - Youtube. Youtube. https://www.youtube.com/watch?v=Vz1fS8ftmoE&list=RDCMUC_Osnxrfff41tmnmkzla&start_radio=1&rv=Vz1fS8ftmoE&t=175
- [64] Scribbr.Com. (2021). Sampling Methods | Types And Techniques Explained. <https://www.scribbr.com/methodology/sampling-methods/>
- [65] Simons, Kathleen A., Lowe, D. R., & David E. Stout. (2004). Comprehensive Literature Review: Factors Influencing Choice Of Accounting As A Major. *Proceedings Of The 2003 Academy Of ...*, January.
- [66] Sitorus, R. (2020, May 28). Relaxation Of Banking Rules, OJK Postpones Implementation Of Basel III So January 1, 2023 - *Finansial.Bisnis.Com*. <https://finansial.bisnis.com/read/20200528/90/1245750/Relaksasi-Aturan-Perbankan-Ojk-Tunda-Penerapan-Basel-Iii-Jadi-1-Januari-2023->

- [67] Solikhah, B. (2014). An Application of Theory of Planned Behavior towards CPA Career in Indonesia. *Procedia - Social and Behavioral Sciences*, 164, 397–402. <https://doi.org/10.1016/J.SBSPRO.2014.11.094>
- [68] Sugahara, S., Boland, G., & Cilloni, A. (2008). Accounting Education : An International Factors Influencing Students ' Choice of an Accounting Major in Australia Factors Influencing Students ' Choice of an Accounting Major in Australia. *Accounting Education: An International Journal*, 17(S1), S37–S41.
- [69] Surjanti, J., Soesatyo Sanaji, Y., & Chendra Wibawa, S. (2019). TRA (THEORY OF REASONED ACTION) MODEL OF SUSTAINABLE BEHAVIORAL INTENTIONS IN CULINARY SMEs IN SURABAYA. *Proceedings on Engineering Sciences*, 1(2). <https://doi.org/10.24874/pes01.02.024>
- [70] Sutopo Sidig, D., & Ramona Sinaga, A. (2020). WHAT EXPLAINS STUDENTS' INTENTIONS TO PURSUE PUBLIC ACCOUNTANTS AS A CAREER? *Jurnal Akuntansi Dan Keuangan Indonesia*, 17(1). <https://doi.org/10.21002/jaki.2020.03>
- [71] Tan, L. M., & Laswad, F. (2006a). Students' beliefs, attitudes and intentions to major in accounting. *Accounting Education*, 15(2), 167–187. <https://doi.org/10.1080/09639280600787194>
- [72] Tan, L. M., & Laswad, F. (2006b). Students' beliefs, attitudes and intentions to major in accounting. *Accounting Education*, 15(2), 167–187. <https://doi.org/10.1080/09639280600787194>
- [73] Tan, L. M., & Laswad, F. (2009). Understanding students' choice of academic majors: A longitudinal analysis. *Accounting Education*, 18(3), 233–253. <https://doi.org/10.1080/09639280802009108>
- [74] The Growing Shortage of Accountants and CPAs - Controllers Council. (2021, June 21). Controller Council. <https://controllerscouncil.org/the-growing-shortage-of-accountants-and-cpas/>
- [75] Uyar, A., Gungormus, A. H., & Kuzey, C. (2011). Factors Affecting Students Career Choice In Accounting: The Case Of A Turkish University. *American Journal of Business Education (AJBE)*, 4(10), 29–38. <https://doi.org/10.19030/AJBE.V4I10.6061>
- [76] Whitney, D. (2021, August 4). Why Accounting Is Still an In-Demand Profession. Institute of Management Accountants . <https://www.accountingweb.com/practice/growth/why-accounting-is-still-an-in-demand-profession>
- [77] Wubie, A. W., & Wondmagegn, G. A. (2015). Factors that Affect Students' Career Choice in Accounting: A Case of Bahir Dar University Students. *Research Journal of Finance and Accounting*. <https://iiste.org/Journals/index.php/RJFA/article/viewFile/20781/21372>
- [78] Young, C. B., Wu, S. S., & Menon, V. (2012). The Neurodevelopmental Basis of Math Anxiety. *Psychological Science*, 23(5), 492–501. <https://doi.org/10.1177/0956797611429134>
- [79] Zakaria, M., Anuar Yusoff, M. S., & Rozak, I. R. (2019). Accounting as a choice of academic programme: A Comparative Study between Malaysian and Indonesian First-year Under-graduate Accounting Students. *Universal Journal of Educational Research*, 7(11). <https://doi.org/10.13189/ujer.2019.071115>
- [80] Zakaria, M., Asmuni, W. N., Fauzi, W., Siti, & Hasan, J., Teknologi, U., & Kelantan, M. (2012). Accounting as a Choice of Academic Program. *Journal of Business Administration Research*, 1(1). <https://doi.org/10.5430/jbar.v1n1p43>
- [81] Zakaria, M., Saiful, M., Yusoff, A., & Rozak, I. R. (2019). Accounting as a Choice of Academic Programme: A Comparative Study between Malaysian and Indonesian First-year Under-graduate Accounting Students. *Universal Journal of Educational Research*, 7(11), 2372–2383. <https://doi.org/10.13189/ujer.2019.071115>
- [82] Zakaria, M., Wan Fauzi, W. N. A., & Hasan, S. J. (2012). Accounting as a Choice of Academic Program. *Journal of Business Administration Research*, 1(1). <https://doi.org/10.5430/jbar.v1n1p43>
- [83] Zhang, X., Guo, X., Lai, K. H., Guo, F., & Li, C. (2014). Understanding gender differences in m-health adoption: A modified theory of reasoned action model. *Telemedicine and E-Health*, 20(1). <https://doi.org/10.1089/tmj.2013.0092>