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The Intervening Effect of Current Knowledge Enhancement on Attitude and Intention to Choose Accounting Career

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ABSTRACT

The purpose of this research was to examine the influence of attitude in accounting students to the intention to choose an accounting career. It was through the intention to increase current knowledge as an intervening variable. This research used a survey online method to test the research model, which was responded by a total of 503 accounting students across Java. Data analysis and hypothesis testing used partial least square as part of the structural equation model technique. According to their ages, the respondents were famous as the millennial generation in this era. The results of this research are in accordance with the Theory of Planned Behavior (TPB). It is proven that attitudes have a positive and significant influence on the intentions of accounting students in terms of increasing current knowledge and choosing accounting careers. This research also supports the Social Cognitive Career Theory (SCCT). There is evidence that educational background and learning experience can increase the intention of accounting students to pursue careers in accounting. The existence of different generations leads to different perceptions of students regarding accounting careers. Therefore, further research is needed to identify these differences. The results also suggest that accounting educators need to update their curriculum by adapting the current development and demands of graduates. Last, the rapid development of technology has had a significant influence on the accounting profession.

Keywords: knowledge enhancement, student attitude, student intention, accounting career

INTRODUCTION

Accounting, as a profession, is facing a rather alarming global issue. Not many accounting students are willing to have a career in accounting. Thus it causes the lack of accounting workforce (Ahmad, Ismail, & Anantharaman, 2015). Indonesia, as a developing nation, experiences an increasing need for accountants as a result of the rapid growth of economic and business activities (Suryani, Helliar, Carter, & Medlin, 2018). Other problems, such as rapid technological advancement in the workplace is also becoming one of the threats for accounting career (Guthrie & Parker, 2016). The current multitude of advanced technology in companies causes great disruption in employment and job creation (Gardner, 2017). Thomson Reuters (n.d.) surveyed UK accountants in 2018. Then, the result showed that 74% of them had realized that in the next ten years, technological advancement caused change and turbulence in business as a whole, especially in their careers as accountants. Manual jobs like bookkeeping, data collecting, report making, and organizing financial records, would gradually be usurped by machine. As a result, both accountants and accounting students were required to continuously reform and increase themselves in technology information or other personal skills (Smith, Smith, & Brower, 2016).

The students need to change their impressions on the accounting professions to build a strong motive in increasing their knowledge and skills. Many people assume that the accounting profession is not exciting. It

is boring and inflexible (Wells, 2017). These negative stereotypes become the argument of why students are unwilling to have a career in accounting (Bekoe, Owusu, Ofori, Essel-Anderson, & Welbeck, 2018). Furthermore, Richardson, Dellaportas, Perera, and Richardson (2015) found that students believed the accounting profession needed a good numeracy skill and was filled by memorizing complicated materials.

In reality, being an accountant also requires creative and logical thinking skills, good communication, and the ability to innovate (Okon & Archibong, 2015). According to Boateng, Dzandu, and Tang (2014), these capabilities will be an added value for an accountant as it cannot be replaced by technology. Moreover, it will keep being sought after by employer. Therefore, it is imperative to shift students' outlook and attitude to a more positive direction as they affect students' belief and mindset toward the accounting profession (Wells, 2017). Foong and Khoo (2015) viewed attitude as the defining factor that could predict behavioral intention. Many other empirical studies showed that attitude profoundly influenced an individual's intent, wish, behavior, and performance.

In the middle of the increasingly dynamic change of business environment, students need to arm themselves with the right attitude, knowledge, and skill. So, they can survive and adapt well (Okon & Archibong, 2015). Attitude can form and change over time (Syyeda, 2016). A positive attitude can drive individuals to do their best in every task. Meanwhile, a negative attitude will obstruct individual development and affect the outcome of the actions.

Islam, Ahmed, Khalifah, Sadiq, and Faheem (2015) stated several issues such as the lack of practical experience, problem-solving skill, and confidence as the reasons behind the high rate of unemployment among graduate students. Nga and Wai Mun (2013) emphasized how important it was for an accountant to change their mindset and role in the business environment. Moreover, Keinänen and Kairisto-Mertanen (2019) mentioned that current employers and clients needed professional accountants with a wide knowledge as well as the ability to provide value-added services. In this case, accountants should prepare to play a more significant role to help their companies in difficult times.

Theory of Panned Behavior (TPB) is developed to improve the predictive power of the Theory of Reasoned Action (TRA) by adding perceived behavioral control as a factor in predicting the external factors. It can influence behavior (Tang & Seng, 2016). Based on TPB, behavior intention is affected by three main factors. Those are subjective norms, perceived behavioral control, and attitudes. Subjective norms are one's perception of social pressure to involve or not to involve in a particular behavior. Meanwhile, perceived behavioral control or self–efficacy refers to one's perception of easiness or difficulty to involve in the behavior influenced by resource availability such as tools, skills, abilities, and chances.

Social Cognitive Career Theory (SCCT) focuses on explaining three interlinking processes in their association with career. First, it is how academic interest and individual career are formed. Second, it is how students choose their education and career. Last, it is how to reach academic and career successfulness. SCCT consists of some cognitive variables (self-efficacy, outcome expectations, personal goals), and several additional variables (physical aspects, environment, and learning experience). All of these variables are capable of influencing interests and behavior in choosing a career (Lent, Brown, & Hackett, 2000).

Attitude is a person's tendency to express their feelings. It reveals their pleasure or displeasure on an object, a person, or an event (Ajzen, 2005). Attitude can also be interpreted as a person's propensity to respond whether it is a positive or negative response. Attitude is formed by two essential factors, namely belief toward a behavior, and the results of observations and evaluations that may later create values embedded in a person (Wen, Hao, & Bu, 2015). If the result of that behavior is seen to be good, valuable, and useful, their attitude tends to be positive with more substantial possibility to be engaged in that behavior.

According to Allport in 1954 (Ajzen, 2005), the responses related to attitude are divided into three categories. First, it is a cognitive response. It covers knowledge, perception, belief, and stereotype on an object. In this case, not all information possessed by the individual will be accurate. Second, it is an affective response. It refers to feelings of emotional aspects. This response relates to a person's feelings on an object, whether it is pleasing or displeasing. Third, there is a conative response. It is the combination of cognitive and affective responses and manifests in the form of behavior. An individual's feelings and beliefs become the stimulus in behaving.

Then, based on Sugahara and Boland (2006), the explanation of attitude will be further clarified by investigating several components. In particular, there are human influences, intrinsic value, career prospects, and job market factor that can affect attitude to career choices. Based on TPB, human influences consist of social pressure (subjective norms). For example, it can be from parents, friends, and teachers who are considered to be important to influence an individual in their decision to act. Intrinsic value refers to pleasure and satisfaction that may be felt while doing specific work. It includes the chance to act creatively, become an independent individual, or challenge intellectual capabilities. Next, career prospects are about the possibilities and chances of someone gaining success in their work in the future. It involves opportunities for development, increased social status, and high income. Job market factor alludes to the availability of jobs and openings. It can guarantee that workers will not quickly lose their jobs. Then, it also shows the flexibility in the job allowing for a balance between work and personal life.

Humans always have the curiosity and immense desire for new knowledge (Lindholm, 2018). When

their curiosity is not satisfied, it is their nature to learn and try to push the knowledge to a higher limit until the desired situation is reached. Humans may also feel that certain situations are irrelevant. Thus, it needs improvement from the current situation. Together with the increasingly rapid development of knowledge caused by a progressively dynamic environment, that immense desire of knowledge will create the need for advancement of current knowledge (Mohd. Rodzi, Ahmad, & Zakaria, 2015). According to Bolisani and Bratianu (2018), knowledge is a result of knowing. It is believed to be accurate and has been justified. To increase knowledge means to do the process of searching for new knowledge from various existing sources to improve the current knowledge, or to use the knowledge owned presently as a basis to create new knowledge (Mohd. Rodzi *et al*., 2015). The ability of a person to obtain knowledge through observation and experience is called learning (Wyness & Dalton, 2018). Learning will be more effective if the mastered knowledge can be expanded to provide more enormous benefits. An individual who has much knowledge and is capable of applying a good set of learning will have an easier time reaching their expected goal.

Many people think that learning only happens in the stages of formal education (kindergarten up to college). In reality, as reported by Billett (2018), learning which happens outside of formal education results in more developed and competent individuals. It proves that learning can also be done independently by relying on the available internal sources (Boateng *et al*., 2014). The learning concept that combines these two methods is called lifelong learning. It is the continuous learning over an individual's life and beyond formal educational setting to acquire necessary skills (Laal, Laal, & Aliramaei, 2014). This learning enables individuals who think of knowledge as a valuable asset to learn whenever and wherever they wish. The implementation of the lifelong learning concept is highly essential as it helps an individual to stay relevant and competitive in anticipating the continually changing work environment (Foong & Khoo, 2015). A great curiosity is an aspect that may help to build a learning situation and motivating an individual to do lifelong learning (Celik, Storme, Davila, & Myszkowski, 2016). Learning to learn is an important skill to have and keep.

In this study, intellectual capital (IC) knowledge is used as a proxy for current knowledge. The definition for IC is adopted from Chartered Institute of Management Accountants (CIMA) as the ownership of professional knowledge and experience, skills, good relationship, and understanding of technology. When those are applied, they will give a competitive advantage for the organization (Chartered Institute of Management Accountants, 2003). IC-related topics are not something commonly found in the accounting curriculum. Therefore, students' attitude on their intention to improve IC knowledge originates from their inner-self, which in this case relates to lifelong learning (Foong & Khoo, 2015).

Yusoff, Omar, Awang, Yusoff, and Jusoff (2011) defined career choice as the process of decision-making and long-term planning from the early stages of a career and would next influence the rest of someone's career journey. Meanwhile, Li, Ngo, and Cheung (2019) identified career choice as the level of certainty about intended career paths that individuals would like to pursue after leaving college.

In choosing a career, an individual may first think what their ambitions, talents, and interests are. Foley and Lytle (2015) stated that a suitable career could determine one's welfare and life satisfaction. Conversely, choosing an unsuitable career would make someone feel jaded and frustrated, and would lead to disappointment and dissatisfaction in life. Moreover, Yusoff *et al*. (2011) stated that accounting was a promising global profession. One of the reasons was because accounting was one of the professions that allowed accountants to move forward to the post with higher responsibilities quickly. The accounting profession also offered a great opportunity for accountants to work in a variety of sectors and industries. Furthermore, accounting was also considered to be a respected profession with high prestige (Association of Chartered Certified Accountants, n.d.).

According to Ng *et al*. (2017), fields of work such as management accounting, financial accounting, taxation, audit, management, and finance are the possible career choices for accounting students. Audit and taxation are found to be the most sought-after profession by students (Dalton, Buchheit, & McMillan, 2014). It is also possible for accounting students to work in a company (a private accountant), accounting firms (a public accountant), or government institutions.

Each individual has a different attitude depending on the influence that forms their behaviors. Based on TPB, the attitude towards a behavior can form an individual's attitude (Owusu, Essel-Anderson, Ossei Kwakye, Bekoe, & Ofori, 2018). The positive belief and attitude fuel the intent to grow current knowledge. The active and continuous learning will bring a satisfying benefit or result for the learning individual (Foong & Khoo, 2015). A positive attitude towards lifelong learning will also spark the individual's commitment to increase their knowledge continuously. Accordingly, the first hypothesis is formulated as follows:

H1 : There is a significant positive influence of attitude towards the intention to increase current knowledge.

Then, the perception is the process of interpreting, understanding, and giving an impression to a particular individual or object (Nga & Wai Mun, 2013). Based on SCCT, perception towards the factors of the advantageous situation is predicted to be able to change a person's intention to a goal. The resulting goal may stimulate them to act (Lent *et al*., 2000). Several previous studies by Mbawuni (2015); Bekoe

et al. (2018), and Dalcı and Özyapıcı (2018) found that perception was able to affect someone's career choices. Santos and Almeida (2018) agreed that the perception of accounting students on the accountant, or accounting work, was important in influencing self-image, belief, and attitude towards the accounting profession.

The research uses a framework from previous studies to predict accounting students' attitude on the intention to choose a career in accounting. Based on Sugahara and Boland (2006), factors like human influences, intrinsic value, career prospects, and job market factor contribute to perception. Then, it forms students' attitude towards a career in accounting. Therefore, this study forms the second hypothesis as follows:

H2 : There is a significant positive influence of attitude towards the intention to choose accounting career.

Wen *et al*. (2015) described that several factors influenced a person's encouragement or motive in choosing a career. One of them was perceived behavioral control. Their motive might arise out of a strong desire to succeed. "To succeed," in this context, was not about finishing a task, but what an individual possessed that may be used during a critical situation such as knowledge and ability (Ajzen, 1991). TPB expands SCCT by adding learning experience and new knowledge as aspects. Those aspects are deemed to change a person's belief (perceived behavioral control) in regards to their career choices.

With the increase of new knowledge, an individual's career choice and intention may change from time to time (Tang & Seng, 2016). A similar result is obtained by Thing and Jalaludin (2018). They found that there was a more significant probability for accounting students to choose a career in accounting if they had the necessary ability and knowledge. Thus, the third hypothesis is as follows:

H3 : There is a significant positive influence of the intention to increase current knowledge towards the intention to choose accounting career.

This research aims to study the influence of students' attitude towards choosing accounting as a career. It is through students' intention to enhance current knowledge. This research is expected to provide managerial benefits to create strategies for improving students' attitude towards accounting career. This research also contributes to prove TPB and SCCT in determining the career choices of accounting students.

METHODS

The respondents are accounting students, limited to a batch of 2015-2018 (enrolled between the periods of 2015-2018). The accreditation for the accounting university course at the minimum is grade B. According to the Ministry of Research, Technology, and Higher Education (Menteri Riset, Teknologi, dan Pendidikan Tinggi Republik Indonesia, 2016), this particular criterion is to ensure the quality of the university course. Grade-A means superior, and grade B is very good. The respondents must also be currently-active accounting students enrolled in universities in the six provinces of Java. Those are Banten, Central Java, West Java, the Special Capital Region of Jakarta, the Special Region of Yogyakarta, and East Java. The island of Java is chosen because based on the data by the Pangkalan Data Pendidikan Tinggi Riset, Teknologi, dan Pendidikan Tinggi (PDDIKTI - Higher Education Database of the Ministry of Research, Technology and Higher Education), it has the most number of higher institutes compared to other islands (PDDIKTI, 2019b). With these criteria, this study uses non-probability sampling. Not all elements have the same probability of being chosen as several criteria must be fulfilled. Specifically, this study uses judgmental or purposive sampling. The researchers choose a sample from a specific target group believed to be able to provide the best information needed.

In determining sample size from unknown population size, this research uses the formula suggested by Saunders, Lewis, and Thornhill (2012). It is na = (n x 100) / re%, which na is the sample size needed, n is the minimum sample size, and re% is the expected response rate in percentage. According to Foong and Khoo (2015), a total of 250 respondents is considered enough to meet the minimum sample size, and the expected response rate is 70%. Thus, the sample size can be calculated as na = (250 x 100) / 70 = 357. To meet n, these researchers send 700 online questionnaires randomly to accounting students batch of 2015-2018. These students are from 40 universities in Java. A number of 521 students respond. From that number, 503 questionnaires fulfill the criteria.

This research employs a questionnaire to collect information. The questionnaire is divided into two parts. The first part consists of some questions regarding socio-demographic data, such as gender, batch, and the type of university. The next part has 3 statements for current knowledge enhancement intention (CKEI), 22 statements for attitude (ATTD) (divided into 5 statements for human influences, 7 for intrinsic value, 6 for career prospects, and 4 for job market factor), and 4 statements for intention to choose accounting career (ICACR). The questionnaire for ATTD is adapted from previous research by Sugahara and Boland (2006), CKEI from Foong and Khoo (2015), and ICACR from Croasdell, McLeod, and Simkin (2011). The research framework can be seen in Figure 1.

Data analysis comprised of validity, reliability, and hypothesis tests using Partial Least Squares (PLS) with Structural Equation Modelling (SEM). PLS-SEM is chosen since it is capable of projecting X information to a handful of latent variables. It is also to ensure that the first component is the most relevant one in predicting Y variable (Hair Jr, Sarstedt, Hopkins, &

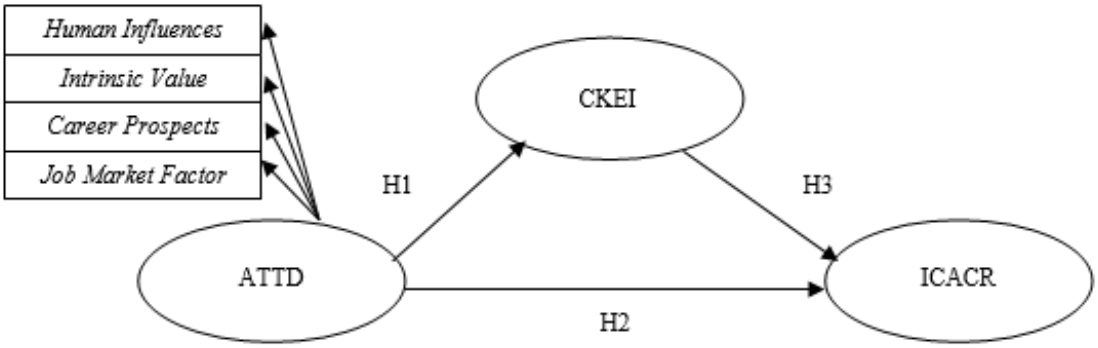

Figure 1 Research Framework

Note: ATTD = attitude, CKEI = current knowledge enhancement intention, ICACR = intention to choose accounting career.

Kuppelwieser, 2014). Additionally, PLS-SEM is able to become an effective method in predicting a large amount of data (Cook & Forzani, 2017). This study contains 503 data, which could be considered to be quite large. Data were taken in September – November 2018.

RESULTS AND DISCUSSIONS

Table 1 shows respondents' characteristics based on gender, batch, and university type. The number of male accounting students is 115 people (22,86%), and female accounting students are 388 persons (77,14%). It can be seen that female students dominate the respondents. From a public university, there are 167 students (33,20%). Meanwhile, there are 336 students (66,80%) from a private university. It shows that most of the respondents come from private universities. Nevertheless, the data are sufficient to represent the distribution of gender and university type based on PDDIKTI (2019a).

Table 1 Demographic Characteristics of Respondents

Character	Category	Frequency	(%)
Gender	Female	388	77,14
	Male	115	22,86
Batch	Batch 4	141	28,03
	Batch 3	126	25,05
	Batch 2	154	30,62
	Batch 1	82	16,30
Type of University	Public	167	33,20
	Private	336	66,80

Based on the average of ATTD in Table 2, it shows the value of 3,88 in the agree category. It can be inferred that accounting students already have an excellent ATTD to the accounting profession. From the aspect of human influence, an average of 4,08 is in agree category. It indicates that related parties (parents, classmates, professors, friends, close families, and practitioners) have had enough role in influencing accounting students' decision in regards to their career choices. In addition, from the aspect of intrinsic value, the average answer is 4,05 (agree) means accounting students have a good interest and personal confidence in the accounting profession. The aspect of career prospects has an average of 3,67 (agree). It indicates that accounting students believe that the accounting profession is capable of giving them a chance to develop and reach a profitable success in the future. Besides, the job market factor has an average of answers to 3,72 (agree). The accounting students believe that the accounting profession can provide hope and career guarantee that will prosper their life.

Based on the findings in Table 3, it can be understood that accounting students already have an awareness of the importance of increasing current knowledge. It is proven from the average of answers on CKEI of 4,14 (agree). Accounting students believe that IC knowledge is highly necessary to stay competitive in the business environment and their work. Therefore, it creates a desire to keep searching for various new knowledge and skills.

Based on the finding in Table 4, accounting students agree or want to continue a career in accounting. It is demonstrated through the average of ICACR about 3,86 (agree). It means that the majority of accounting students in this questionnaire are more interested in having a career in accounting than in other fields. From Tables 2, 3, and 4, each indicator has a standard deviation value ranging from 0,67 to 0,88. Those values are quite small. It shows that the average respondents answer the questions with low diversity.

In Table 5, since all outer loadings for each item have met the minimum value of 0,30, it can be determined that the model has an adequate convergent validity. ATHI3 regarding professors and lecturers in university has the highest loading value of human influences indicator. However, it has a lower mean value than the mean total per indicator. In this case, professors and lecturers need to actively give support in the form of suggestion, encouragement, and experience sharing to motivate students to choose an accounting career. In ATJM3 (accounting profession allows you to enjoy quality family life) has the highest loading value of job market value indicator. Meanwhile, it has a lower mean value than the mean total per indicator. In this case, the company should provide an opportunity for accountants to have work-life balance by allocating time between career and personal life. Then, CKEI3 (I have been looking and reading supporting references to enhance my knowledge of accounting, business, and other supporting knowledge) has a lower loading value than the other items of CKEI variable. In this digital era, accounting students need to gain knowledge and skills such as broader business and accounting knowledge, leadership, communication skills, analytical skills, problem-solving skills, and other necessary skills. Those skills can only be obtained through learning.

The square root of average variance extracted (AVE) for each latent variable is higher than 0,50 and higher than its cross-relationship, as it is shown in Table 6. As a result, it can be concluded that the model has good discriminant validity. In other words, the construct is capable of explaining more than half of its indicators' variance. Table 7 shows the result of reliability tests. The values of Cronbach's alpha and composite reliability have met the specified criteria. As a result, it can be concluded that the model in this study is reliable.

Table 2 Respondents' Ratings on ATTD

Indicator of Items	Mean Total	Mean Total Per Indicator	Categories	Standard Deviation
		Human Influences		
ATHI1	4,55		Strongly Agree	0,69
ATHI2	3,66		Agree	0,85
ATHI3	4,06	4,08	Agree	0,78
ATHI4	4,15		Agree	0,78
ATHI5	3,96		Agree	0,84
		Intrinsic Value		
ATIV1	3,89		Agree	0,77
ATIV2	3,84		Agree	0,86
ATIV3	4,40		Strongly Agree	0,67
ATIV4	3,80	4,05	Agree	0,82
ATIV5	4,20		Agree	0,68
ATIV6	4,22		Strongly Agree	0,76
ATIV7	4,01		Agree	0,76
		Career Prospects		
ATCP1	3,69		Agree	0,88
ATCP2	3,67		Agree	0,83
ATCP3	3,73	3,67	Agree	0,84
ATCP4	3,72		Agree	0,83
ATCP5	3,73		Agree	0,78
ATCP6	3,48		Agree	0,84
		Job Market Factor		
ATJM1	3,90		Agree	0,72
ATJM2	3,57	3,72	Agree	0,87
ATJM3	3,60		Agree	0,83
ATJM4	3,81		Agree	0,76
Average of ATTD		3,88	Agree	

Table 3 Respondents' Ratings on CKEI

Indicator of Items	Mean Total	Categories	Standard Deviation
CKEI1	4,35	Strongly Agree	0,71
CKEI2	4,25	Strongly Agree	0,67
CKEI3	3,83	Agree	0,77
Average of CKEI	4,14	Agree	

Table 4 Respondents' Ratings on ICACR

Indicator of Items	Mean Total	Categories	Standard Deviation
ICACR1	3,86	Agree	0,87
ICACR2	3,85	Agree	0,83
ICACR3	3,89	Agree	0,78
ICACR4	3,84	Agree	0,81
Average of ICACR	3,86	Agree	

Table 5 Outer Loading and Cross Loading Values

	ATTD	CKEI	ICACR
ATHI1	0,394	0,177	0,162
ATHI2	0,418	0,102	-0,018
ATHI3	0,466	0,130	0,137
ATHI4	0,450	0,107	0,035
ATHI5	0,389	0,202	0,021
ATIV1	0,677	0,102	0,272
ATIV2	0,739	0,024	0,029
ATIV3	0,526	0,121	-0,180
ATIV4	0,739	0,061	0,069
ATIV5	0,581	0,104	-0,194
ATIV6	0,428	0,136	-0,093
ATIV7	0,610	0,135	-0,069
ATCP1	0,766	-0,094	0,043
ATCP2	0,793	-0,031	-0,055
ATCP3	0,694	-0,139	-0,107
ATCP4	0,766	-0,054	-0,123
ATCP5	0,680	-0,189	-0,010
ATCP6	0,602	-0,168	0,033
ATJM1	0,631	-0,036	0,074
ATJM2	0,636	-0,147	-0,026
ATJM3	0,708	-0,098	0,045
ATJM4	0,470	-0,097	-0,016
CKEI1	-0,037	0,866	0,007
CKEI2	-0,082	0,905	0,041
CKEI3	0,142	0,745	-0,058
ICACR1	-0,059	0,065	0,926
ICACR2	-0,073	-0,022	0,929
ICACR3	0,042	-0,029	0,920
ICACR4	0,091	-0,014	0,924

Inner model is a structural model that aims to predict the causal relationship between latent variables. The evaluation for the inner model can be seen through the process of model fit test, path coefficient, coefficient of determination (R2), effect size (f2), and Stone-Geisser (Q2). The research model has met the criteria for the model fit. The average path coefficient (APC), average R-Squared (ARS), and average adjusted R-Squared (AARS) have p-values less than 0,05. The average block VIF (AVIF) is 1,214, and average fill collinearity VIF (AFVIF) is 1,497. Both of them are less than 3,3. Thus, they are ideal. Sympson's paradox ratio (SPR), R-squared contribution ratio (RSCR), statistical suppression ratio (SSR), and nonlinear bivariate causality direction ratio (NLBCDR) are ideal in the range of 0,9 – 1,00. This study reaches the level of 1,00 for those four quality indices. The effect size (f2), shown in Table 8, must prove that the relationship between latent variables is significant (p-value < 0,05) and strong enough (the coefficient is at least 0,02).

Stone-Geisser (Q2) is used for measuring predictive relevance. Q2 > 0 indicates that the structural model has predictive relevance with the formula Q2 = 1 – ((1- R21) x (1 - R22) (Hair Jr. *et al*., 2014). The R2 value is used to measure the level of variation in changes of exogenous variables on the endogenous variables. Figure 2 shows that the first R2 in this study between ATTD and CKEI is 16%. Meanwhile, the second R2 is found in the influence of ATTD and CKEI towards ICACR about 38%. Therefore, Q2 = 1 – ((1-0,16) x (1-0,38)) = 0,4792 = 48%. Hypothesis testing in this study is measured based on the p-value of the path coefficient value of the beta coefficient (β). Beta coefficient (β) is used to measure the relationship strength between latent variables and is connected with arrows. As seen in Figure 2, the results show a highly significant causal effect with p-value <0,01. Table 8 shows the effect size used to measure whether the path coefficient has a large (0,35), medium (0,15), or small (0,02) influence. All results show value > 0,02. It means that the effect size is considered enough and relevant.

Table 6 Values of Square-root Average Variance Extracted (AVE)

	ATD	CKEI	ICAC
ATD	0,612	0,403	0,596
CKEI	0,403	0,841	0,380
ICAC	0,596	0,380	0,925

Table 7 Cronbach's Alpha and Composite Reliability Value

	Cronbach's Alpha (Rule of thumb > 0,70)	Composite Reliability (Rule of thumb > 0,60)	Explanation
ATTD	0,916	0,926	Reliable
CKEI	0,790	0,878	Reliable
ICACR	0,943	0,959	Reliable

Table 8 Effect Size (f^2)

	ATTD	CKEI	ICACR
ATTD			
CKEI	0,163 (p-value < 0,01)		
ICACR	0,314 (p-value < 0,01)	0,068 (p-value < 0,01)	

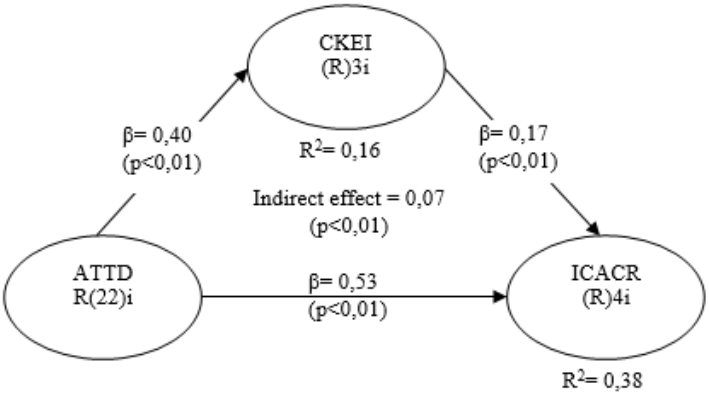

Figure 2 Output Inner Model

Based on the result of data processing, this study shows that all of the hypotheses submitted are true and acceptable. Hypothesis 1 is accepted since attitude is has a significant positive effect on the intention to increase current knowledge. The higher the accounting students' perception is, the more knowledge and skills will help them to have a competitive advantage. Thus, the students will have the bigger the desire to increase their knowledge. Attitude is also proven to have a significant positive effect on career choices. In the study, accounting students presume that the accounting profession will give satisfaction, pride, and prosperity as they are wishing for from their future career. Thus, hypothesis 2 is accepted. Hypothesis 3 is also accepted as the intention to increase current knowledge which can affect the intention to have a career in accounting. Accounting students believe that skills and knowledge are major factors that decide their success in the accounting career.

The results of hypothesis testing are supported by several previous studies (Wen, Yang, Bu, Diers, & Wang, 2018; Bekoe *et al*., 2018; Dos Santos & De Almeida, 2018). They found that accounting students' decision to choose an accounting career was significantly influenced by their attitudes toward the profession of accounting. From the three components in TPB (attitude, subjective norms, and perceived behavioral control), the results are also in line with Foong and Khoo (2015). The attitude is the most influential factor in predicting someone's intention, which will affect the possibility of action.

Mbawuni (2015), Bekoe *et al*. (2018), and Dalcı and Özyapıcı (2018) also found that accounting

students' perception of the accounting profession greatly influenced their attitude. The better their perception regarding the accounting perception was, the better (more positive) their attitude on the profession of accounting would be. In this study, accounting students already have an interest in an accounting career. That interest will surely motivate them to study harder and increase their performance so their wish to have an accounting career can be reached. The conclusion is that accounting students in Java already own a positive attitude on the accounting career.

Based on TPB and SCCT, in choosing a career, the surrounding persons who are considered important may create social pressure. It affects the intention and action of a person. As seen in Table 2, parents play the most considerable role in students' decision to choose an accounting career. Meanwhile, classmates are found to play the smallest role. Some previous studies find different results. Wen *et al*. (2018) and Ng *et al.* (2017) discovered that the people around the students' lives had no significant effect on career choices.

On the other hand, Owusu *et al*. (2018) determined that professionals or practitioners generally had the most significant effect. Sugahara and Boland (2006) and Suryani *et al*. (2018) identified teachers or educators to be the most influential. This research is in line with Ahmad *et al*. (2015) and Dalcı and Özyapıcı (2018). The parents have the largest influence on accounting students' decisions to choose an accounting career.

From the intrinsic value indicator, the statement that the accounting profession has many challenges earns the highest response value. The accounting students agree that to become professional accountants, they need more skills and abilities than just being able to calculate and memorize. In this case, it is also clear that accounting students also consider the work environment as one of the factors that affect their career choices. A pleasant work environment is one that can challenge its personnel and give satisfaction in their careers.

As for the career prospects indicator, the statements, that the accounting profession provides fast career opportunities, and the accounting profession offers a high salary, gain the highest response value. It implies that accounting students believe the accounting profession can give a satisfying result and profit. These will motivate students to choose a career in accounting. This result is similar to the study by Yuan and Zhu (2016). They discovered that accounting students had a positive perception and attitude towards the accounting profession if it was capable of being dynamic (a career that was beneficial and had promising opportunities for development).

For the job market indicator, the statement that the accounting profession offers a good rate of job availability has the highest response value. The accounting students believe that the accounting profession still needs or offers job opportunities for professional accountants to become valuable partners in supporting the success of an organization. This is despite the business environment experiencing a massive change from rapid technology development, disrupting jobs. It supports previous studies by Sugahara and Boland (2006) and Wen *et al*. (2018). They reported that job availability was also an influencing factor of accounting students to have a career in accounting.

This research also concludes that accounting students have had a keen awareness and desire to increase current knowledge. The high average response value marks it. Accounting students have become capable of improving their knowledge independently and applying lifelong learning to obtain more useful knowledge, which they have not gained during formal learning. The question that relates to searching and reading supporting literature has the smallest average value compared to the other two factors. It may indicate that accounting students prefer active learning such as group discussion that enables problem-solving, a symposium with experts, and skill practicing, compared to passive learning, which is mostly oriented to books.

Furthermore, there is a positive effect between the intention to increase current knowledge and the intention to choose a career in accounting. It supports the studies by Yusoff *et al*. (2011) and Thing and Jalaludin (2018). The knowledge that a student has can influence their career choices. Based on SCCT, background experience and education will increase someone's belief and confidence in choosing a career. As accounting students have more knowledge of accounting compare to non-accounting students, they are certainly more qualified to be accountants. In this study, accounting students realize that each organization demands a different set of skills and knowledge. It depends on the needs of the organization. Therefore, to have flexibility in various accounting careers they may choose after they graduate, the accounting student can equip themselves with a variety of skills and knowledge. Thus, they will find it more comfortable in meeting the set requirements and becoming a successful accountant in the future.

CONCLUSIONS

This study examines the effect of accounting students' attitude on the intention of choosing a career in accounting. It is mediated by the intention to increase current knowledge. From the results, it can be concluded that the more positive accounting students' attitude on the importance of increasing current knowledge and accounting career is, the more positive their attitude will be in increasing their knowledge and choosing a career in accounting, and vice versa.

As a whole, the hypotheses in this research are consistent with TPB and SCCT. The implementation of TPB and SCCT may provide empirical evidence. The attitude can influence students' intention to choose a career in accounting, whether it is directly or with the

presence of an intention to increase current knowledge as the intervening variable.

The results of loading factors from this study indicate that ATCP2 explains the variable of students' attitude. In reality, respondents still give a low response to the statement that the accounting profession gives powerful authority. It is seen from the low mean value. Students may feel that the accounting profession has not provided flexibility in authority relating to decision-making. Based on that finding, to improve the perception of students' attitude towards accounting career, companies should give more authority to accountants to assist the decision-making process. Thus, the results of decisions from accountants can be useful inputs for company management.

This study also contributes to educational institutions to adjust the learning curriculum with the needs of current students and the market. The correct application of curriculum will reduce the existing knowledge gap, which the rapidly changing knowledge demands the academics to change the previous curriculum. Educational institutions also need to encourage independent learning for students to raise initiative and awareness to do effective learning.

This research has some limitations. First, this research has a sample of accounting students across Java, especially from East Java. Seeing the geographical scope of the research, further researchers can use larger samples as well as a wider questionnaire distribution area. Second, the variable in this study (attitude) is dynamic and can change with time. This study also does not identify the change in students' attitude during their study period. Third, the goodness of fit value of 48% also implies that there are 52% of factors outside the observed variables affecting the result of the study. For future research on the same topic, the researchers may consider other factors such as psychology and economy factors. Those factors may influence accounting students' intention in choosing a specific career.

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