

5689_Petra_The Intervening Effect of Current Knowledge Enhancement

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

Abstract

The purpose of this study is to find out whether there is an influence from the attitude of accounting students to the intention to choose an accounting career through the intention to increase current knowledge as an intervening variable. This study used a surreal online method to test the research model. A total of 503 questionnaire responses were obtained from accounting students spread across Java, which are known as the millennial generation in this era. Data analysis and hypothesis testing using partial least square as part of the structural equation model technique. The results of this study are in accordance with the Theory of Planned Behavior that attitudes have a positive and significant influence on the intentions of accounting students, both in terms of increasing current knowledge and choosing accounting careers. This study also supports Social Cognitive Career Theory that educational background and learning experience can increase the intention of accounting students to pursue careers in accounting. The existence of different generations will lead to different perceptions of students regarding accounting careers, so further research is needed to identify these differences. The results of this study suggest that accounting educators always update their curriculum, adapted to the current development and demands of graduate users. The rapid development of technology has had a great influence on the accounting profession.

Keywords: Attitude, Intention, knowledge development, career choice, accounting students

1. 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 causing the lack of accounting workforce (Law, 2010; Jackling et al., 2012; Ahmad et al., 2014). Indonesia, as a developing nation, experiences an increasing need of accountants as a result of the rapid growth of economic and business activities (Suryani, Helliari, Carter, & Medlin, 2018). However, the latest data obtained from the Institute of Indonesia Chartered Accountants (IAI, *Ikatan Akuntansi Indonesia*) shows that from approximately 35,000 accounting graduates each year, only 15,940 are listed in IAI. This number is extremely small compared to other developing nations such as Malaysia, which has 30,236 accountants, the Philippines with 19,573 accountants, and Thailand with 56,125 accountants. Further, more than 452,000 accountants are needed by companies in Indonesia (IAI, 2014). This enormous gap between the demand and the availability of accountants, in theory should increase accounting students' motivation to choose a career in accounting, as there are a large number of jobs available.

Other problems, such as rapid technological advancement in the workplace is also becoming one of the threats for accounting (Germanou et al., 2015). The current multitude of advanced technology in companies causes great disruption in employment and job creation (Gardner, 2017). Thomson Reuters (2018) surveyed UK accountants in 2018 and the result showed 74% of them has realized that in the next 10 years, technological advancement is extremely likely to cause change and turbulence in business as a whole, and especially in their careers as accountants. Manual jobs like bookkeeping, data collecting, report making, and organizing financial records, will gradually be usurped by automation. As a result, both accountants and accounting students are required to continuously reform and increase themselves, whether in information technological expertise or any other personal skills (Smith, Smith, & Brower, 2016).

For the students to have a strong motive in increasing their knowledge and skills, it is important for them to first change their impressions on the profession of accounting. Many assume that the accounting profession is not interesting, boring, and inflexible (Miley & Read, 2012). These negative stereotypes become the argument of why students are unwilling to have a career in accounting (Bekoeet al., 2018). Further, a research by Baxter and Kavanagh (2012) found that students believe accounting profession needs a good numeracy skill and is filled with memorizing

complicated materials. In reality, being an accountant also requires creative and logical thinking skills, good communication, and ability to innovate (Manganaris & Spathis, 2012). According to the Association of Chartered Certified Accountants (ACCA, 2016), these capabilities will be an added value for an accountant, as it cannot be replaced by technology and 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).

Schwarz et al. (2009) in their study viewed attitude as the defining factor that can predict behavioral intention. Many other empirical studies showed that attitude highly influences an individual's intent, and then their 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, to be able to survive and adapt well (Okon & Archibong, 2015). Attitude can form and change with the passage of time (Syeda, 2016). A positive attitude can drive an individual to always do their best in every task, while a negative attitude will obstruct an individual's development and will affect the outcome of their actions.

Previous research by Islam et al. (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 Mun (2013) emphasized how important it is for an accountant to change their mindset and role in the business environment. Current employers and clients need professional accountants with a wide berth of knowledge, as well as the ability to provide value-added services (Sage, 2017). In this case, accountants must be prepared to play a larger role, in order to help their companies in difficult times.

2. Literature Review

Theory of Planned Behavior

Theory of Reasoned Action (TRA) was first developed by Martin Fishbein in 1967, and then was further expanded by Martin Fishbein and Icek Ajzen in 1975 and 1980 (Fishbein, 2008). This theory has been much used to understand and predict the effect of motivation on an individual's behavioral intention, and how to change that behavior (Madden et al., 1992). TRA was developed and tested based on the assumption that all learned behavior is fully under the control and will of an individual. However, in reality not every behavior is under the control and will of a person, hence TRA is deemed inadequate in fully reflecting the external factors that can influence individual behavior (Ajzen, 2002). As an answer to TRA's shortcomings, in 1988 Icek Ajzen proposed the Theory of Planned Behavior (TPB) (Ajzen, 2005).

Intention itself can be defined as how far an individual shows their desire to do a certain behavior; or the possibility of said individual doing that behavior (Ajzen & Fishbein, 1980). The stronger their intention, the higher the possibility of being involved in a behavior, and vice versa. According to Ajzen (1991), TPB is capable of explaining the various beliefs that determine someone's intention and behavior. Those beliefs are:

1. Behavioral beliefs: influences the attitude on a behavior, whether it is advantageous or disadvantageous.
2. Normative beliefs: the basis for subjective norm that may create social pressure out of others' judgement, which can affect an individual's decision to act.
3. Control beliefs: conceives perceived behavioral control, often called self-efficacy, which is the ease or difficulty to be involved in a behavior that is affected by the availability of resources, skills and abilities, and also chances.

Individual belief is shaped according to the existing reality. An individual may not be rational in deliberating their actions as the information they have in decision-making is not entirely accurate or complete. Nevertheless, all decisions made under that uncertainty is expected to give a satisfying result after considering all effects and consequences (Ajzen, 2011; Ajzen, 2014).

Social Cognitive Career Theory

Social Cognitive Theory (SCT) was first expressed by Albert Bandura in 1986, and was then developed into Social Cognitive Career Theory (SCCT) by Robert W. Lent, Steven D. Brown, and Gail Hackett in 1994 (Lent et al., 1994). SCT is a theory that has seen many use in psychology when studying various issues, such as health behavior, academic performance, and organization development (Lent, Brown, & Hackett, 2002). SCCT focuses on explaining three interlinking processes in their association with career: (1) how academic interest and individual career are formed, (2) how an individual chooses their education and career, and (3) how academic and career success can be reached. Originally, SCCT was developed with the purpose to understand the interest, choices, and development of an individual's career; however, with time SCCT was once again expanded to measure work satisfaction and education (Lent & Brown, 2006, 2013).

From the general concept of SCT, Lent et al. (1994) divided SCCT into two complementary parts. The first consists of some cognitive variables, including self-efficacy, outcome expectations, and personal goals. The second part consists of several additional variables, for instance physical aspects (race and gender), environment (social support), and learning experience. All of these variables is capable of influencing a person's interests and behavior in choosing their career (Lent et al., 2000). The explanations on these variables are as follows:

1. Interest: refers to someone's fondness or dislike towards certain activities. One tends to be interested in activities they have already mastered, and on activities they expect might create useful values.
2. Self-efficacy: relates to an individual's belief in their own ability to act on or do an activity. A person's self-efficacy can vary depending on the behavior needed in different tasks.
3. Outcome expectations: the belief in the impact and consequences one will face for doing or not doing a certain behavior.
4. Personal goals: the desire of a person to do a behavior, or the desire to reach an expected performance level. By setting goals, an individual may direct and adjust their own behavior.
5. Environment: refers to various factors that can support or obstruct someone's career, suchlike social aspects (families and friends), culture, and economy.
6. Learning experience: relates to a person's educational background, educational training, and academic performance.

Attitude

Attitude is a person's tendency to express their feelings that reveal 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 out of two important factors, those being the belief toward a behavior, and the results of observations and evaluations that may later create values embedded in a person's self (Ajzen, 2012). If the result of that behavior is seen to be good, valuable, and useful, their attitude tends to be positive with larger possibility to be engaged in that behavior. Allport (1954) suggested that the responses related to attitude can be separated into three categories:

1. Cognitive response: covers knowledge, perception, belief, and stereotype on an object. In this case, not all information possessed by the individual will be accurate.
2. Affective response: refers to feelings concerning emotional aspects. This response relates to a person's feelings on an object, whether it is pleasing or displeasing.
3. Conative response: the combination of cognitive and affective responses, manifested in the form of behavior. An individual's feelings and beliefs become the stimulus in behaving.

As with the study by Sugahara and Boland (2006) in Japan, the explanation on attitude will be further clarified by investigating several components, in particular human influences, intrinsic value, career prospects, and job market factor that can affect related attitude with career choices:

1. Human influences: based on TPB, the influence of social pressure (subjective norms), for example from parents, friends, and teachers, who are considered important to influence an individual in their decision to act (Ng et al., 2017).

2. Intrinsic value: refers to pleasure and satisfaction that might be earned while doing a certain work. This includes the chance to act creatively, become an independent individual, or challenge intellectual capabilities (Law, 2010).
3. Career prospects: is about the possibilities and chances of someone gaining success in their work in the future. It involves the opportunities for development, increased social status, and high income (Sugahara & Boland, 2006).
4. Job market factor: alludes to the availability of jobs and openings that can guarantee that workers will not easily lose their jobs, and the flexibility in the job that allows for balance between work and personal life (Dalci et al., 2013).

Current Knowledge Enhancement

Humans always have the curiosity and immense desire for new knowledge (Lindholm, 2018). When their curiosity is not satisfied, it is in their nature to learn and try to push for knowledge to a higher limit until the desired situation is reached. Humans may also feel that there are certain situations that are irrelevant, and thus necessitate improvement from the current situation. Together with the increasingly rapid development of knowledge caused by progressively dynamic environment, that immense desire of knowledge will create the need for advancement of current knowledge (Mohd. Rodzi et al., 2015).

According to Neta and Pritchard (2009), knowledge is something known and possessed by humans, which they believe to be true and had 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 (Kim & Lee, 2010; Mohd. Rodzi et al., 2015). The ability of a person to obtain, store, and master knowledge is called learning (Hunt, 2003). Learning will be more effective if the mastered knowledge can be expanded to provide greater benefits. An individual who has a lot of 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 Billet (2017), a learning which happened outside of formal education results in more developed and competent individuals. This proves that learning can also be done independently by relying on available internal sources (Boateng et al., 2014). The learning concept that combines these two methods is called *lifelong learning*.

Lifelong learning is the continuous expansion of knowledge and skills throughout an individual's life (Laal & Salamati, 2012). This learning enables the individual who think of knowledge as a valuable asset to learn whenever and wherever they wish (Buza et al., 2010). The implementation of lifelong learning concept is highly essential as it helps an individual to stay relevant and competitive in anticipating the constantly changing work environment (Foong & Khoo, 2015). A great curiosity is an aspect that may help build learning situation and motivate an individual to do lifelong learning (Gentry & McGinnis, 2008). 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, 2003) as the ownership of professional knowledge and experience, skills, good relationship, and understanding of technology, which when applied will give a competitive advantage for the organization. IC knowledge is used as generally, IC-related topics are not something commonly found in the accounting curriculum, therefore students' attitude on their intent to improve IC knowledge originates from their inner-self, which in this case relates to lifelong learning (Foong & Khoo, 2015).

Intention to Choose Accounting Career

Yusoff et al. (2011) defined career choice as the process of decision-making and long-term planning that usually starts from the early stages of a career and would next influence the rest of someone's career journey. Meanwhile, Joseph (2012) identified career as the position, status, or post that a person has held along their career period. In choosing a career, an individual may first think what are their ambitions, talents, and interests. Peter (2004) argued that choosing the right career is

extremely important since it can determine the comfort, happiness, and satisfaction in life. Conversely, choosing an unsuitable career will make someone feel jaded and frustrated, and may lead to disappointment and dissatisfaction in life.

Jennifer (2010) stated that accounting is a promising global profession. One of the reasons is because accounting is one of the professions that allows accountants to quickly move forward to the post with higher responsibilities. The accounting profession also offers a great opportunity for accountants to work in a variety of sectors and industries. Further, accounting is also considered to be a respected profession with high prestige (ACCA, 2013).

Corkern et al. (2013) and Ng et al. (2017) mentioned fields of work such as management accounting, financial accounting, taxation, audit, management, and finance, as possible career choices for accounting students. Audit and taxation were found to be the most sought-after profession by students (Dalton et al., 2014). It is also possible for accounting students to work in a company (thus becoming a private accountant), accounting firms (becoming a public accountant), or government institutions.

3. Hypotheses Development and Research Framework

Each individual has differing attitude depending on the influence that formed their behaviors. Based on TPB, the attitude towards a behavior can form individual's attitude (Ajzen, 2002). The intent to grow current knowledge is fueled by the positive belief and attitude that an 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 continuously increase their knowledge. Accordingly, the following hypothesis was formulated:

H1: There is a positive relationship between attitude and the intent to increase current knowledge.

Perception is the process in interpreting, understanding, and giving an impression to a certain individual or object (Nga & Mun, 2013). Based on SCCT, perception towards the factors of advantageous situation is predicted to be able to change a person's intent to a goal, and the resulting goal may stimulate them to act (Lent et al., 2000). Several prior studies have found that perception is able to affect someone's career choices (Wessels & Steenkamp, 2009; Mbawuni, 2015; Bekoe et al., 2018; Dalci & Özyapici, 2018). The perception of accounting students on accountant, or accounting work, is viewed as important in influencing self-image, belief, and attitude towards the accounting profession (Dalci et al., 2013).

The research uses a framework from prior studies to predict accounting students' attitude on the intent to choose a career in accounting. Based on previous research by Sugahara and Boland (2006), factors like human influences, intrinsic value, career prospects, and job market factor contribute to a perception, which then form students' attitude towards a career in accounting. Therefore, this study forms the following hypothesis:

H2: There is a positive relationship between attitude and the intention to choose accounting career.

Hagger et al. (2002) described in their research that a person's encouragement or motive in doing an activity is influenced by several factors; one of them being perceived behavioral control. Their motive might arise out of a strong desire to succeed. "To succeed", in this context, is not about finishing a task, but what an individual possesses that may be used during a critical situation: knowledge and ability (Ajzen, 1991). Lent et al. (1994) argued that SCCT expanded TPB by adding learning experience and new knowledge as aspects that are deemed able 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 intent may change from time to time (Watson & McMahon, 2005). A similar result was obtained by Thing and Jalaludin (2018), who found that there is a bigger probability for accounting students to choose a career in

accounting if they have the necessary ability and knowledge. As a result, the following is hypothesized:

H3: There is a positive relationship between the intent to increase current knowledge and the intention to choose accounting career.

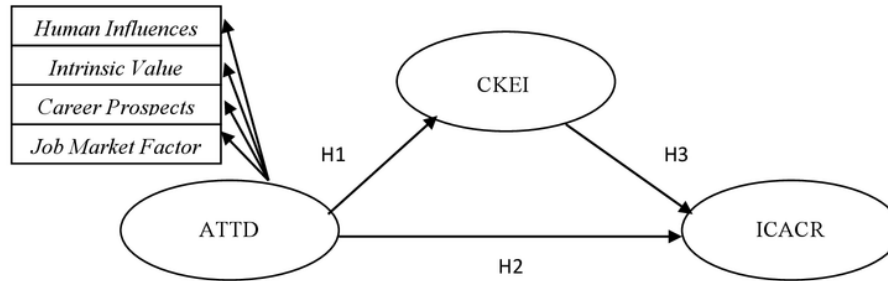


Figure 1. Research Framework

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

4. Research Methods

Samples and Sampling Technique

The respondents are accounting students, limited to batch 2015-2018 (enrolled between the periods of 2015-2018). The accreditation for the accounting university course at the minimum is grade B. This particular criterion is to ensure the quality of the university course, where grade A means “unggul” (superior) and grade B means “baik sekali” (very good) (Riset, Teknologi, dan Pendidikan Tinggi, 2016). The respondents must also be a currently-active accounting students enrolled in universities in the 6 provinces of Java: Banten, Central Java, West Java, the Special Capital Region of Jakarta, the Special Region of Yogyakarta, and East Java. The island of Java was chosen since based on the data by Statistics Indonesia (BPS, *Badan Pusat Statistik*, 2018) it has the most number of higher institutes compared to other islands.

With these criteria, this study used non-probability sampling where not all elements have the same probability to be chosen, as there are several criteria that must be fulfilled. Specifically, this study used judgmental or purposive sampling, which is choosing a sample from a certain target group believed to be able to provide the best information needed (Kumar, 2011).

In determining sample size from an unknown population size, this research used the formula suggested by Saunders, Lewis, and Thornhill (2012), which is $n^a = (n \times 100) / re\%$, where n^a is the sample size needed, n is the minimum sample size, and $re\%$ is the expected response rate in percentage. In reference to prior study by Foong and Khoo (2015), a total of 250 respondents was considered enough to meet minimum sample size and the expected response rate of 70%. Thus, the sample size can be calculated as $n^a = (250 \times 100) / 70 = 357$. To meet n , this study sent 700 online questionnaires randomly to accounting students batch 2015-2018. These students came from 40 universities in Java. A number of 521 students responded; out of this, 503 questionnaires fulfilled the criteria.

Data Collecting

The research employed questionnaire to collect information. The questionnaire was divided into 2 parts. The first part consisted of 11 question items on gender, batch year, university name, university type, and course specialization, Grade Point Average (GPA), learning system, learning facilities, and tutoring. This is to find out the socio-demographic data of the respondents and make sure that the diversity of data is met.

The next part consisted of 3 statements for CKEI; 22 statements for ATTD, divided into 5 statements for human influences, 7 statements for intrinsic value, 6 statements for career prospects, 4 statements for job market factor; and 4 statements for ICACR. The questionnaire for ATTD was adapted from previous research by Sugahara and Boland (2006), CKEI from Foong and Khoo (2015), and ICACR from Croasdell et al. (2011).

Data Analysis

Data analysis comprised of validity, reliability, and hypothesis tests using Partial Least Squares (PLS), a technique of Structural Equation Modelling (SEM). PLS-SEM was chosen since it is capable of projecting data X information to a handful of latent variables, to ensure that the first component is the one most relevant in predicting variable Y (Heberger, 2008). Additionally, PLS-SEM can become an effective method in predicting a large amount of data (Cook & Forzani, 2017); this study contains 503 data, which can be considered to be quite large. Data was taken in September – November 2018.

5. Results

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

Table 1 shows respondents' characteristics based on gender, batch, university type, and GPA. The number of male accounting students is 115 persons (22.86%) and the number of female accounting students is 388 persons (77.14%). It can be seen that respondents were dominated by female students. The number of accounting students from public university is 167 (33.20%) and the number of private university accounting students is 336 persons (66.80%); it is apparent most of the respondents came from private universities. Nevertheless, this data is sufficient to represent the distribution of gender and university type, as based of the Higher Education Database of the Ministry of Research, Technology and Higher Education (PDDIKTI, *Pangkalan Data Pendidikan Tinggi Riset, Teknologi, dan Pendidikan Tinggi*, 2019), 54% are females and 46% are males, and 77% are from private and the rest being 23% are public.

Description of ATTD

Table 2. Respondents' Ratings on ATTD

Indicator of Items	Mean Total	Mean Total Per Indicator	Categories	Standard Deviation
Human Influences				
ATHI1	4.55	4.08	Strongly Agree	0.69
ATHI2	3.66		Agree	0.85
ATHI3	4.06		Agree	0.78
ATHI4	4.15		Agree	0.78
ATHI5	3.96		Agree	0.84
Intrinsic Value				
ATIV1	3.89	3.84	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
<i>Career Prospects</i>				
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
<i>Job Market Factor</i>				
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	

Based on the average of ATTD on Table 2 above which shows 3.88 with the category “Agree”, it can be inferred that accounting students already have a good ATTD to the accounting profession. From the *human influences* aspect, an average of 4.08 in “Agree” indicates that related parties i.e. parents, classmates, professors, friends, close families, and practitioners have had enough role in influencing accounting students’ decision in regards to their career choices.

From the aspect of *intrinsic value*, the average of answer being 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”), indicating 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. In addition, *job market factor* has an average of answers of 3.72 (“Agree”), showing that accounting students believe that the accounting profession can provide hope and career guarantee that will prosper their life.

Description of CKEI

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	

Based on the findings on Table 3 above, it can be understood that accounting students already have an awareness on the importance of increasing current knowledge. This is proven from the average of answers on CKEI which shows a 4.14 (“Agree”), meaning accounting students believe that IC knowledge is highly necessary to stay competitive in the business environment and their work, and therefore creates the desire to keep searching for various new knowledge and skills.

Description of ICACR

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	

Based on the finding on Table 4, accounting students agree or want to continue a career in accounting. This is demonstrated through the average of ICACR which shows a 3.86 (“Agree”),

meaning that the majority of accounting students in this questionnaire are more interested to have 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 which are quite small. This shows that the average respondents answered the questions with low diversity.

Outer Model

Outer model evaluation is a measuring model used to test the validity and reliability of a data. Validity test consists of convergent validity and discriminant validity, while reliability test comprises of composite reliability and Cronbach's alpha.

Validity Test

Validity test aims to determine the accuracy of an instrument used in measuring what needs to be measured for each item in the questionnaire. A research instrument is deemed valid if it is able to measure and reveal the data from each tested variable correctly and accurately.

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

In Table 5, since all outer loadings for each item has met the minimum value of 0.30, it can be determined that the model has an adequate convergent validity. On ATTD, the highest outer loading value is seen on item ATHI3 with 0.466 for human influences, item ATIV2 and ATIV4 have the same value of 0.739 for intrinsic value, item ATCP2 with 0.793 for career prospects, and item ATJM3 with a value of 0.708 for job market factor. On CKEI, the highest outer loading value is visible on item CKEI2 with 0.905. For ICACR, the highest outer loading value is on item ICACR2 with 0.929. Further, each indicator has higher cross loading value for the measured construct compared with the cross loading value of other constructs. As a result, it can be concluded that the model has a good discriminant validity.

Table 6. Values of Average Variance Extracted (AVE) and Root Square of AVE

	AVE	Root Square of AVE
ATTD	0.375	0.612
CKEI	0.708	0.841
ICACRR	0.855	0.925

Based on Table 6, the AVE score for ATTD is 0.375, CKEI is 0.708, and ICACR is 0.855. The AVE scores for CKEI and ICACR have met the rule of thumb of > 0.50 , thus CKEI and ICACR have fulfilled convergent validity. Meanwhile, the AVE score for ATTD < 0.50 , hence in this study ATTD can use other validity test which are outer loading and cross loading; both of which have met the set criteria. The square root of AVE for ATTD is 0.612, for CKEI it is 0.841, and for ICACR it is 0.925. The three variables have therefore met the validity criterion, where square root of AVE (diagonal elements) > 0.50 . It can be concluded that the model has a good discriminant validity, or that the construct is capable of explaining more than half of its indicators' variance.

Reliability Test

Reliability test purports to determine if the measuring instruments used in a study have a reliable consistency. The two methods employed in reliability test are Cronbach's alpha and composite reliability. Cronbach's alpha measures the lower limit of the reliability value of a construct, while composite reliability measures the true reliability value of a construct.

Table 7. Cronbach's Alpha Value

	Cronbach's Alpha	Rule of thumb	Explanation
ATTD	0.916	> 0.70	Reliable
CKEI	0.790	> 0.70	Reliable
ICACR	0.943	> 0.70	Reliable

Table 8. Composite Reliability Value

	Composite Reliability	Rule of thumb	Explanation
ATTD	0.926	> 0.60	Reliable
CKEI	0.878	> 0.60	Reliable
ICACR	0.959	> 0.60	Reliable

Inner Model

Inner model is a structural model that aims to predict the causal relationship between latent variables. The evaluation for inner model can be seen through the process of model fit test, path coefficient, coefficient of determination (R^2), effect size (f^2), and Stone-Geisser (Q^2).

Table 9. Model fit and Quality Indices

No.	Model fit and quality indices	Criteria Fit	Result	Explanation
1	Average path coefficient (APC)	$P < 0.05$	0.368 $P < 0.001$	Fulfilled
2	Average R-squared (ARS)	$P < 0.05$	0.273 $P < 0.001$	Fulfilled
3	Average adjusted R-squared (AARS)	$P < 0.05$	0.271 $P < 0.001$	Fulfilled
4	Average block VIF (AVIF)	acceptable if ≤ 5 ; ideally ≤ 3.3	1.214	Ideal
5	Average full collinearity VIF (AFVIF)	acceptable if ≤ 5 ; ideally ≤ 3.3	1.497	Ideal
6	Tenenhaus GoF (GoF)	small ≥ 0.1 ; medium ≥ 0.25 ; large ≥ 0.36	0.420	Large
7	Sympson's paradox ratio (SPR)	acceptable if ≥ 0.7 ; ideally = 1	1.000	Ideal

8	R-squared contribution ratio (RSCR)	acceptable if ≥ 0.9 ; ideally = 1	1.000	Ideal
9	Statistical suppression ratio (SSR)	acceptable if ≥ 0.7	1.000	Accepted
10	Nonlinear bivariate causality direction ratio (NLBCDR)	acceptable if ≥ 0.7	1.000	Accepted

Based on the findings of Table 9, goodness of fit test inner model has met all criteria set, thus the model in this study is accepted.

Table 10. 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)	

Table 10 shows the effect size used to measure whether the path coefficient has a large, medium, or small influence. The scoring categories cover 0.35, 0.15, and 0.02, representing large, medium, and small values, respectively. All results in the table show value > 0.02, meaning effect size is considered enough and relevant. The ATTD-CKEI and ATTD-ICACR effects' size is in the medium category, while the CKEI-ICACR effect's size is considered to be small.

Hypothesis testing in this study is measured based on the path coefficient value of beta coefficient (β), and also R^2 value. Beta coefficient (β) is used to measure the relationship strength between latent variables and is connected with arrows, while R^2 value is used to measure the level of variation in changes of independent variable on the dependent variable. As seen on Table 11, the results show highly significant causal effect with p-value < 0.01.

Table 11. Direct, Indirect, and Total Effect				
	Direct Effect	Indirect Effect	Total Effect	R^2
ATTD -> CKEI	0.40 (p < 0.01)		0.40	16%
CKEI -> ICACR	0.17 (p < 0.01)		0.17	38%
ATTD -> ICACR	0.53 (p < 0.01)	0.07 (p < 0.01)	0.60	

Table 11 shows the direct and indirect effects between ATTD, CKEI, and ICACR. Total effect is the combination of direct and indirect effects, aiming to explain the significance of combination result from connected variables: ATTD on CKEI, CKEI on ICACR, ATTD on ICACR, and ATTD on ICACR through CKEI. Based on the above finding it can be concluded that the value of R^2 (0.16), which demonstrates the change variation CKEI, can be explained by ATTD of 16% and path coefficient of 0.40. For the direct effect over ICACR that is explained by ATTD and CKEI (0.38) with path coefficient of the CKEI being 0.17 and ICACR being 0.53. Further, the indirect effect of the influence of ATTD on ICACR, mediated by CKEI being 0.07, means CKEI is capable of mediation the relationship between ATTD and ICACR.

The known R^2 from the table above can be used to calculate the Goodness of Fit (GoF) model. GoF can be used to measure the strength of research model in explaining the relationship between existing variables. GoF can be calculated using the formula:

$$Q = 1 - ((1-0.16) \times (1-0.38)) = 0.4792 = 48\%$$

The larger the value of GoF, the stronger the research model is in explaining the connection between research variables. The GoF value of 48%, being in the large category, shows the direct and

indirect effects of ATTD and CKEI on ICACR is 48%. As a whole, the conclusion is that ATTD can influence ICACR, whether is it directly or indirectly.

6. Discussion

Based on the result of data processing, as discussed in the previous section, this study shows that all of the hypotheses submitted are true and acceptable:

H1: There is a positive relationship between attitude and the intent to increase current knowledge.

H2: There is a positive relationship between attitude and the intention to choose accounting career.

H3: There is a positive relationship between the intent to increase current knowledge and the intention to choose accounting career.

The results of hypothesis testing supported several previous studies by Law (2010); McDowall and Jackling (2010); Jackling et al. (2012); Wen et al. (2017); and Bekoe et al. (2018); all of whom found that accounting students' decision to choose an accounting career is significantly influenced by their attitudes toward the profession of accounting. From the 3 components in TPB: attitude, subjective norms, and perceived behavioral control, the results also supported Schwarz et al. (2009), that attitude is the strongest factor in predicting someone's intention, which will then affect the possibility of someone acting.

Several prior studies also found that accounting students' perception on the accounting profession greatly influences their attitude (Wessels & Steenkamp, 2009; McDowall & Jackling, 2010; Mbawuni, 2015; Bekoe et al., 2018; Dalci & Özyapici, 2018). The better their perception regarding the accounting perception, the better (more positive) their attitude on the profession of accounting. In this study, accounting students already have an interest on a career in accounting, and that interest will surely motivate them to study harder and increase their performance so their wish to have a career in accounting can be reached. The conclusion is that accounting students in Java already own a positive attitude on the career of accounting.

Based on TPB and SCCT, in choosing a career, the surrounding persons who are considered important may create social pressure that affects the intention and action of a person. As seen in Table 2, parents play the largest role in students' decision to choose an accounting career, while classmates are found to play the smallest role. Some prior studies found differing results, where Wen et al. (2017) and Ng et al. (2017) discovered that the people around the students' lives have no significant effect in career choices. On the other hand, Owusu et al. (2018) determined that professionals or practitioners generally have the most significant effect. Sugahara & Boland (2006) and Suryani et al. (2018) identified teachers or educators to be the most influential. This research itself is in line with those by Jackling et al. (2012) and Ahmad et al. (2014), in that parents have the largest influence on accounting students' decisions to choose an accounting career.

From the intrinsic value indicator, the statement regarding "the accounting profession has many challenges" earned the highest response value. This means that accounting students agree that to become professional accountants, they would 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 work environment as one of the factors that affect their career choices. A good work environment is one that can challenge its personnel and give satisfaction in their careers.

As for the career prospects indicator, the statement "the accounting profession provides fast career opportunities" and "the accounting profession offers a high salary" gained the highest response value. This implies that accounting students believe the accounting profession can give a satisfying result and profit, and these will motivate students to choose a career in accounting. This result is similar to the study by Yuan and Zhu (2016) who discovered that accounting students tend to have a positive perception and attitude towards the accounting profession if it is capable of being dynamic (a career that is beneficial and has promising opportunities for development).

For the job market indicator, the statement "the accounting profession offers a good rate of job availability" gained the highest response value. This indicates that 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, causing a

disruption in jobs. This supports prior studies by Sugahara & Boland (2006) and Wen et al. (2017) who also reported that job availability is also a factor that influences accounting students' choice to have a career in accounting.

This research also concludes that accounting students have had a strong awareness and desire to increase current knowledge, marked by the high average response value. Accounting students have become capable of improving their own knowledge independently and applying lifelong learning to obtain more useful knowledge, which they may not have gained during formal learning. The question that relates to searching and reading supporting literature has the smallest average compared to the other two. This may indicate that accounting students prefer an 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 intent to increase current knowledge with the intent to choose a career in accounting. This supports the studies by Yusoff et al. (2011) and Thing and Jalaludin (2018) where a knowledge a student has can influence their career choices. Based on SCCT, the background experience and education will be able to increase someone's belief and confidence in choosing a career. As accounting students have more knowledge on 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, depending on the needs of the organization. Therefore, to have a flexibility in various accounting careers they may choose after they graduate, the accounting student that can equip themselves with a variety of skills and knowledge will find it easier in meeting the set requirements, and becoming a successful accountant in the future.

7. Conclusion, Suggestion, and Limitations

This study examines the effect of accounting students' attitude on the intent of choosing a career in accounting, mediated by the intent 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 on accounting career, the higher or more positive their attitude will be in increasing their knowledge and choosing a career in accounting, and vice versa.

Hypothesis 1 is accepted since attitude is proven to have a positive significant effect on the intent to increase current knowledge. The higher accounting students' perception that more knowledge and skills will help them to have a competitive advantage, the bigger the desire to increase their knowledge. Attitude is also proven to have positive significant effect on career choices. In the study, accounting students presume that the accounting profession will be able to give satisfaction, pride, and prosperity they are wishing for from their future career; thus, hypothesis 2 is accepted. Hypothesis 3 is also accepted as the intent to increase current knowledge can affect the intent to have a career in accounting. Accounting students believe that skills and knowledge are major factors that decide their success in the accounting career.

As a whole, the hypotheses in this research is consistent with TPB and SCCT. The implementation of TPB and SCCT may provide empirical evidence that attitude can influence students' intent to choose a career in accounting, whether directly or with the presence of intent to increase current knowledge as the intervening variable.

Suggestion after analyzing this study is that accounting students should always adjust themselves with the current development of modern world. They ought to be cautious of various threats from future technology by continuously develop self-competence to prepare themselves in facing the reality of work. They should also pay attention to the importance of skills, so that accounting workers continue being a necessity for organizations in the business environment.

For accounting students to have a strong desire to increase their skills, they need support from various parties such as parents, educators, and friends who can motivate them while learning. The motivation may be an advice, moral support, and experience-sharing, which can be essential in changing the attitude of accounting students. This study also suggests for educational institutions to adjust the learning curriculum with current students' and market needs. The correct application of curriculum will reduce the existing knowledge gap, where the rapidly changing knowledge demands

for the academics to change the previous curriculum. Educational institutions also need to encourage independent learning for students to raise initiative and awareness to do an effective learning.

The research has a sample of accounting students spread across Java, but especially from East Java. Seeing the geographical scope of the research, further studies can use larger samples as well as a wider questionnaire distribution area. The variable in this study, being students' attitude, is dynamic, and can change with time. This study also does not identify the change of students' attitude during their study period. The Goodness of Fit (GoF) value being 48% also implies that there are 52% of factors outside the observed variables that affect the result of the study. Future research in the same topic should consider other factors apart from psychology and economy that may influence accounting students' intention in choosing a certain career.

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