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**The Influence of Learning Environment, Students' Attitude and Intention to Enhance Current Knowledge in the Context of Choosing Accounting Career**

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## The Influence of Learning Environment, Students' Attitude and Intention to Enhance Current Knowledge in the Context of Choosing Accounting Career

### Abstract

**Purpose** – This research examines the influence of the learning environment and students' attitude towards choosing accounting career mediated by intention to enhance the current knowledge.

**Design/methodology/approach** – The online survey is adopted to test the research model of this research. There are 503 usable responses collected with the effective response rate of 72 per cent. Data analysis and hypothesis testing use Partial Least Square as part of the Structural Equation Modelling technique.

**Findings** – The results of this research indicate that accounting students possess positive attitude both towards the intention to enhance the current knowledge and choosing their accounting career. The learning environment includes educators and friends who give significant influence on students' intention. Besides, current knowledge enhancement is also discovered to be able to mediate the link between attitude, learning environment and intention to choose accounting career.

**Research limitation/implications** – Different generations may generate either different perception or different orientation in choosing accounting career. Therefore, future research can consider wider coverage and more updated object.

**Practical implication** – Findings of this research suggest that periodic improvement and renewal are necessary to administer to create an optimum learning environment, in term of teachers' capacity, teaching materials and supporting social environment.

**Originality/value** – This study contributes to any research related to attitudes towards choosing an accounting career. This study is the leading study which combines attitude variable, learning environment, current knowledge enhancement, and career choice in one single model.

**Keywords** - Attitude, Learning environment, Intention, Knowledge enhancement, Career choice, accounting students

**Paper type:** Research paper

### 1. Introduction

It is undeniable that the world has been entering digital age where rapid growth in technology from time to time takes place and that it drives many companies to consider using sophisticated technology to do works possibly done by humans (Guthrie et al. 2015). At present, automations in accounting activities, auditing, and compliance at work are easy to find (Dawson, 2015; Roos, 2015). This causes big disruption in workforce, job creation and even disappearance of particular profession (Gada, 2016; Friedman, 2016; Gardner, 2017). Yusoff *et al.* (2011) stated that accounting profession remains crucial and belongs to a promising global career. In Indonesia, the latest data of Institute of Indonesia Chartered Accountants (IAI) revealed that there are 226,780 organisations in need of accountants (IAI, 2014). Indonesia approximately has 35,000 accounting students graduated every year (IAI, 2016), yet the registered accountants at association of accountant profession in Indonesia are only 24,587.

IFAC, International Federation of Accountants (2017) declared that on the one hand, technology causes some risks. On the other hand, technology is capable to offer chances. Stuart Chaplin, vice presidents of finance –Risk Management on Trading and Shell Supply, and member of PAIB IFAC Committee suggested that technology gives staff chances to focus on activities which offer higher added value. These chances must be supported by qualified knowledge of future accountants since many present companies are offering jobs for individuals with new skills

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3 and competencies (Maretti, 2013; Smil, 2013; Gardner, 2017). Those who possess skill,  
4 experience and right competency to navigate organisation in difficult times continue to be in  
5 demand (ACCA, 2016). Along with the changing demand and hope of job giver to accountants,  
6 awareness or desire on how necessary to enhance competency and new skill will be seriously  
7 required for future accountants to adapt themselves in the dynamic working environment.

8 Students' intent to seek or to enhance knowledge heavily depends on their attitude.  
9 Schwarz *et al.* (2009) viewed attitude as the most applied construct to predict behaviour intention.  
10 Other empirical studies also show that individual attitude is a very influential construct over  
11 individual intention then later over individual behaviour and work performance. Students' attitude  
12 is not only influenced by themselves, but also people around them including educators (Blazar  
13 and Kraft, 2016). Educators are the party who play an important role in the whole education  
14 process. Their main responsibilities are to educate, to guide, to direct and to become a role model  
15 for their students. Educators' role can shift students' attitude and perception on knowledge to  
16 more positive outlook and increase students' interest in accounting career (Umar, 2014) so that  
17 they can be excellent and successful accountant graduates.

18 Besides attitudes, external factor such as learning environment also supports students'  
19 desire to enhance knowledge. University as a means to gain knowledge needs to create learning  
20 environment which promotes lifelong learning skill (Laal and Salamati, 2012). A highly qualified  
21 learning environment also needs to be capable to facilitate effective independent learning effort  
22 of which skill of independent learning is crucial to prepare graduates facing the reality and dynamic  
23 business environment (Foong and Khoo, 2015). However, up to the present time, there are still  
24 many universities administer traditional curriculum as guidance for students. The curriculum  
25 should have been changed and adapted into integrated competencies curriculum and more active  
26 teaching learning along with the changing era. (Pincus *et al.*, 2017).

27 Sage (2018) conducted a survey on 3,000 accountants and the result revealed that more  
28 than 83 per cent accountants have clients who expect to receive service and resource more than  
29 the one they had five years back then. Along with the demand of accountant role, it is expected  
30 that accountants will continuously learn new skill, anticipate and adapt to the future. Therefore,  
31 this study is triggered by a question whether attitude and learning environment can affect students  
32 to choose career in accounting through their intention to enhance their current knowledge. This  
33 research focusses on accounting students in Indonesia of some universities across six provinces  
34 in Java Island, namely Province of Banten, Central Java, West Java, Jakarta, Yogyakarta, and  
35 East Java. According to Higher Education National Accreditation Board (2019), there are 334  
36 accounting major strata 1 in Java Island; 74 accredited A and 189 accredited B.

37 The remaining part of this paper is literature review followed by hypothesis development.  
38 Research methodology and findings will be presented after the hypothesis development. The last  
39 parts will discuss result and conclusion, implication, and also limitation.

## 40 41 42 43 **2. Literature Review**

### 44 45 **2.1 Theory of Reasoned Action & Theory of Planned Behavior**

46 Theory of Reasoned Action (TRA) was firstly proposed by Martin Fishbein in 1967, then it  
47 was further developed by Fishbein and Ajzen in 1975 and 1980 (Ajzen, 2012). This theory relates  
48 belief, attitude, intention, and behaviour. Intention is viewed as the best instrument to predict  
49 individual behaviour; the stronger intention, the higher possibility of someone to involve in  
50 particular behaviour and conversely (Bekoe *et al.*, 2018). TRA is best at explaining behaviour  
51 under someone's control, but not best at explaining behaviour beyond someone's control. To  
52 anticipate such situation, in 1988 Ajzen added construct perceived behavioural control to the  
53 original theory which later is known as Theory of Planned Behaviour (TPB) (Tang and Seng,  
54 2016). The TRA and TPB main assumption is that individual's belief is shaped in line with reality.  
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Individual may be irrational while considering his action due to either inaccurate or incomplete gathered information. However, all decisions made under uncertainty are expected to bear satisfying results after having considered all effects and consequences (Ajzen, 2011).

TPB has been widely used in prior studies to investigate students' career choice / major intention (Table 1). Based on TPB, behaviour intention is affected by three main factors; they are subjective norms, perceived behavioural control, and attitudes. Subjective norms are one's perception on social pressure to involve or not to involve in a particular behaviour. Subjective norms are based on normative beliefs. Meanwhile, normative beliefs are one's belief to behave which is influenced by the hope of important people surrounding (Owusu *et al.*, 2018). The people who are considered important are family and close friend who is capable to influence individual behaviour. Added to it, perceived behavioural control or self –efficiency refers to one's perception on easiness or difficulty to involve in the behaviour influenced by the resource availability such as tools, skills, abilities, and also chances. Attitude means a series of beliefs which are shaped based on one's assessment concerning the final result of particular behaviour (Tang and Seng, 2016). When the result of particular behaviour is considered worth, valuable and beneficial, then one's attitude is likely positive with higher chances to involve in that behaviour.

**Table 1. Literature Review of TPB**

Author	Description
Penelope L. Bagley, Derek Dalton, and Marc Ortegren (2012)	Attitudes, subjective norms, perceived behavioural control affect career choice of Big 4 or non-Big 4 accounting firms
Derek W. Dalton, Steve Buchheit, and Jeffrey J. McMillan (2014)	Attitudes, subjective norms, perceived behavioural control affect accounting students' decision to choose either audit or tax as career
Lei Wen, Hongwei (Chris) Yang, Danlu Bu, Lizabeth Diers, Huaqing Wang (2018)	TPB is able to predict the choice accounting students make between public accounting or private accounting
Lim Chhoung Tang Cheaseth Seng (2016)	Guidance, career expectation and personal characteristic influence students' decision on accounting major
Rita Amoah Bekoe, Godfred Matthew Yaw Owusu, Charles Gyamfi Ofori, Anthony Essel- Anderson, Edem Emerald Welbeck, (2018)	Attitudes, referent group, personal interest and perception influence students to choose accounting major

## 2.2 Social Cognitive Career Theory

Social Cognitive Career Theory (SCCT) was introduced by Lent, Brown and Hacketts in 1994 to explain factors which influenced one's choice (Ng *et al.*, 2017). SCCT itself is a Social Cognitive Theory (SCT) base which was proposed by Bandura in 1986 and extended to study more fields such as academic performance, health behaviour and organisation development (McKenzie *et al.*, 2018). The purpose of the theory is to predict goal's role which is generally shaped by interest, self-efficacy, and outcome expectations which affect the interest in education and job, choice making, career persistence and work performance, also satisfaction and welfare (Foley and Lytle, 2015; Lent and Brown, 2013). Meanwhile, interest refers to like or dislike

someone to a particular activity or profession. The outcome expectation leads to consequences which are going to face as the effect of doing or not doing an activity. Self-efficacy points to one's belief in his ability to motivate others either to do an activity or to pursue the dreamed career (Dong *et al.*, 2016).

SCCT has been widely used in prior studies to predict factors which determined someone's career choice (Table 2). Related to the decision making process in term of career choice, behaviours, personal factors, and environmental factors are viewed as the main elements which are able to influence the process (Dong *et al.*, 2016). The theory proposed by Ajzen in 1988 and Bandura in 1986 showed that someone's behaviour is motivated by goal and intention (Lent and Brown, 2013). Self-efficacy and outcome expectation are considered as predictor of personal factors; While environmental factor in this study can be related to social supports, which are from parents, teachers and classmates, (Saifuddin *et al.*, 2013) and factor of educational background, learning experience and academic performance.

**Table 2. Literature Review of SCCT**

Author	Description
Samina M. Saifuddin, Lorraine S. Dyke and Maria Rasouli (2013)	Self-efficacy and outcome expectation ( career aspiration) are able to predict career behaviour undergraduate students
Yen-Hong Ng, Sue-Pei Lai, Zhi-Peng Su, Jing-Yi Yap, Hui-Qi Teoh, Han Lee (2017)	Intrinsic motivation and career exposure are able to support individual to choose accounting career.
Sophie McKenzie, Jo Coldwell-Neilson, Stuart Palmer (2018)	Outcome expectation and self-efficacy become the factors which influence the career choice IT students.
Godfred M.Y. Owusu, Anthony Essel-Anderson, Teddy Ossei Kwakye, Rita Amoah Bekoe, Charles Gyamfi Ofori (2018)	Self-efficacy, outcome expectation, interest, referent group influence the students' career choice.

### 2.3 Learning Environment

Learning environment covers all facilities and activities related to learning. The facilities can be non-physical, for instance curriculum, learning methods, teaching methods, and can be physical, such as classroom, laboratory, and library (Lancaster and Milia, 2015). In addition, learning environment also covers social relation of people involved in the learning such as teachers and friends (Hopland and Nyhus, 2016). According to Loreman *et al.* (2010), students must be able to play double roles, both as teacher and student for themselves. This condition is a challenge for higher education to support and facilitate a learning system which allows that happens. The approach of deep learning system will be able to create commitment and interest of students, while the non-deep learning system approach simply focusses on learning referring only to textbooks (Bhusry and Ranjan, 2012).

The primary purpose of education system is to enhance knowledge, skill, and students' ability so it is capable to produce competitive graduates. However, education system may not be able to optimize its students' independent learning attempt (Hopland and Nyhus, 2016). Many people think that learning takes place only at formal education, while in fact learning can be outside formal education that is non-formal and informal education. Eshach (2007) defined formal learning as learning which is regular and structured such as formal education and company



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3 training, while non-formal learning is one out of formal learning which contains learning element  
4 but not explicitly established as learning, for example discipline gained in workplace. On the other  
5 hand, Informal learning is any learning which takes place spontaneously which usually is gained  
6 from daily life and experience. The lifelong learning concept combines the three kinds of above  
7 mentioned as one unity.

8 Lifelong learning is a continuous learning process which encourages individual to think,  
9 to act and to participate in developing knowledge and skill which are needed in his whole life  
10 (Eggelmeyer, 2010; Billet, 2018). To be professional accountants, it takes awareness to involve  
11 in lifelong learning as the key to success (ACCA, 2018). In the competitive working world at  
12 present, individual must be able to study fast by applying good lifelong learning (Isaksson *et al.*,  
13 2015). Meanwhile, involving in the lifelong learning itself needs not only perception and attitude  
14 change but also learning environment which is able to facilitate changes (Buza *et al.*, 2010).

15 Cieřlik and Stel (2017) highlighted in their research that learning environment needs to be  
16 designed in line with students' future needs in order to increase students' motivation and success.  
17 Accounting students usually think that accounting merely as knowledge to take note, to report  
18 and to analyse company financial transaction. In fact, accounting also requires students' skill not  
19 only to comprehend principle and concept but also to own creative solution and supporting logical  
20 thinking (Manganaris and Spathis, 2012). In this context, the right curriculum, teaching methods,  
21 and learning method are demanded to achieve the learning goal which is to prepare students to  
22 face business world they are going to enter.

## 25 **2.4 Current Knowledge Enhancement**

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27 Human being always possesses curiosity or big desire of new knowledge (Lindholm,  
28 2018). It is a human nature to learn and attempt to push the knowledge to the higher end till the  
29 goal reached. Human may also feel that there is a particular situation that is not satisfying and  
30 not relevant so it needs an improvement from what have been had. Along with the knowledge  
31 development which is faster due to more dynamic environment, the big desire of knowledge  
32 triggers the need to enhance the current knowledge (Zuhaili *et al.*, 2015).

33 Having gained new knowledge, individual will be able to enhance his knowledge and skill  
34 (Pacharapha and Ractham, 2012). Wyness and Dalton (2018) think that the prior knowledge can  
35 make a way for new knowledge through process collecting information from any different sources  
36 then add them to the current knowledge. Expanding the current knowledge not only can make  
37 individual have more to offer but also can contribute to future innovations (Rusly *et al.*, 2015).  
38 Evenmore, quality and characteristic of new knowledge can affect knowledge enhancement  
39 greatly (Al-Salti *et al.*, 2010). Therefore, it requires individual effort to seek for knowledge which  
40 is important and skill to understand the knowledge.

41 In this research, intellectual capital (IC) knowledge is used as proxy of current knowledge.  
42 The definition of IC, adopted from Chartered Institute of Management Accountants (CIMA), is  
43 ownership of professional knowledge and experience, skill, good relation, and technology  
44 comprehension, which can give competitive advantage to organisation in later used. IC  
45 knowledge is employed due to the fact that topics related to IC are not commonly found in  
46 accounting curriculum, so that students' attitude towards intention to enhance IC knowledge  
47 coming from inner motivation which in this case is related to lifelong learning (Foong and Khoo,  
48 2015).

## 51 **2.5 Career Choice**

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53 Career choice has been used as an important topic in career researches for years  
54 (Chaichanasakul *et al.*, 2011). Career choice is an intro plan which can affect most part of one's  
55 career path (Thing and Jalaludin, 2018). Foley and Lytle (2015) stated that suitable career can  
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determine one's welfare and life satisfaction. In addition, career choice can be paved from thinking what ambition, interest and goal to be achieved. Choosing the right career can help someone reach success while the bad career choice will lead to disappointment and failure.

In this research, career choice refers to a question whether accounting graduates will choose to have career in accounting field. Of several reasons accounting is viewed as an interesting career; One of the reasons is accounting is one of jobs which offers a great chance for individual to work in any sectors and industries. Furthermore, accounting is considered as a respectable and prestigious job (ACCA, 2013). Fields of accounting can cover field of audit, tax, finance accounting, finance, etc. (Ng *et al.*, 2017). According to Dalton *et al.* (2014), audit field and tax are more preferable for accounting students.

### 3. Hypothesis Development and Research Framework

Each individual has different attitudes depending on influences which shape them. Based on TPB, behavioural intention basically is often affected by someone's attitude over behaviour and expected perception behaviour. Furthermore, according to SCCT, someone's attitude can be shaped from his/her interest. When someone has high interest over a particular activity, that person will tend to enhance his intention to do an action. Then, Jackling *et al.* (2012) suggested that factors coming from inside (inner self) like attitude and interest are able to influence someone's choice along with his tendency to respond and to act.

Some earlier researches which studied the relation between attitude and intention (Croasdell *et al.*, 2011 ; Ahmed *et al.*, 2011 ; Hassandoust *et al.*, 2011 ; Jackling *et al.*, 2012 ; Foong and Khoo, 2015) found that attitude has positive effect over someone's intention in terms of major choice, social software use, knowledge sharing, career choice, and knowledge enhancement. The relation between attitude and intention suggests that one's perception and interest on a particular matter will greatly affect one's possibility to commit not only to enhance his knowledge but also to work in accounting field. Therefore, it leads to the following hypotheses:

- H1: There is a positive relation between attitude and intention to enhance current knowledge.
- H2: There is a positive relation between attitude and intention to pursue career in accounting.
- H3: The intention to enhance current knowledge mediates the relation between attitude and intention to pursue career in accounting.

A prior research conducted by Hall, *et al.* (2004) discovered that learning environment and educators who motivate the students make the students study deeper which then impacts knowledge enhancement. Educators are able to stimulate deep learning by administering active learning technique such as group discussion and problem-based learning (Yew *et al.*, 2015). A fine learning environment can inspire and intensify students' intention to study independently. According to Ajzen (2011), one's perception to be involved in a particular behaviour is influenced by its environment that are support and hope of people surrounding.

To go further, based on SCCT theory, environment factor is included as another main influential factor on making decision in term of career choice. The characteristics of learning environment highly contribute to career choice through the kind of competencies learned, and to career dialogue with both educators and professionals (Meijers and Kuijpers, 2014). Hopland and Nyhus (2016) in their research findings stated that the satisfaction over learning environment is able to motivate students to study harder, either in the classroom or outside the classroom. Eventually, those lead to the following hypotheses:



H4: There is positive relation between learning environment and intention to enhance current knowledge.

H5: There is positive relation between learning environment and intention to choose accounting career.

H6: Intention to enhance current knowledge mediates the relation between learning environment and career intention in accounting.

According to Cieřlik and Stel (2017), individual with fine education will prefer flexibility to determine his career choice. It is due to the fact that each career will demand a series of different skills and knowledge, and the need of knowledge should be in line with career path chosen. Another prior knowledge by Yusoff *et al.* (2011) has discussed how significant knowledge over career choice. The results revealed that students who have knowledge related professional accounting prefer being public accountant to students who avoid acquiring knowledge related to professional accounting.

In the learning process, the acquired knowledge will give bigger benefits to someone as long as the knowledge can be mastered, kept and improved (Bhusry and Ranjan, 2012). Thing and Jalaludin (2018) in their research discovered that accounting students have bigger chance to choose career in accounting if they possess essential skills and required knowledge. Students' trust on their skill and knowledge (strong self-efficacy beliefs) in term of accounting will consequently trigger their interest in accounting career which later will motivate them to pursue accounting career. Thus, it leads to hypothesis:

H7: There is positive relation between current knowledge enhancement intentions over intention to choose accounting career.

#### 4. Research Methodology

Quantitative case study approach is used in this research. A questionnaire survey is developed from prior study to test hypotheses which have been presented. The questionnaires started to be spread out in December 2018 and closed in one month, in January 2019.

##### 4.1 Sample Size and Selection

Respondents are accounting students of year 2015 to 2018 with the study program accredited B and the universities are spread in Java Island. According to Ministry of Research, Technology, and Higher Education (2018), accreditation is one of external quality guarantee systems which purpose is to inform the fitness/feasibility of the study program and the university to public. Therefore, accredited A and B have very fine quality. And Java Island is chosen since it has the most universities of other islands (Central Bureau of Statistic, 2015).

With the above mentioned criteria, this research employs non-probability sampling in which not all elements have equal chances to be chosen due to some criteria to meet. Specifically, this research uses purposive-judgment sampling, a sample selection method on specific target group, which is expected able to provide related information (Sekaran & Bougie, 2016).

To determine the sample size of an unknown population, this research uses of the formula suggested by Saunders, *et al.* (2012). The formula is  $n^a = (n \times 100) / re\%$ , with  $n^a$  is the needed sample size;  $n$  is minimum sample size (the adapted minimum); and  $re\%$  is response level, expected in percentage. Referring to the previous research conducted by Foong (2015), total 250 respondents are considered enough to meet the minimum sample size and the expected response level is 70 per cent. Therefore, this research spreads 700 online questionnaires randomly to accounting students from year 2015 to year 2018 (students of the first up to the fourth

year). The students are from 40 different universities in Java Island. As many 521 questionnaires have been responded and only 503 questionnaires meet the criteria.

#### 4.2 Data Collection

This research employs questionnaire survey to gather information from sample. The questionnaires are divided into two parts. The first part consists of eleven questions, which are questions on gender, batch, name of university, type of university, major, GPA, learning system, means of learning, and courses. They are to map and gather socio demography data of the respondents, and to confirm that the diversity data has been fulfilled. Also, at the first part of the questionnaire, the purpose of the research is informed.

The next part consists of three questions of current knowledge seeking intention, six of attitude toward current knowledge enhancement, and five of learning environment. The questionnaires for those three variables have been adapted from a previous research, Foong and Khoo (2015). While intention variable to choose accounting career consisting of four questions are adapted from Croasdell, *et al.* (2011). All students are asked to respond in five-point Likert scale, in which 1 is for strongly disagree and 5 for strongly agree.

#### 4.3 Data Analysis

Data analysis employs Partial Least Square (PLS) with validity test, reliability and hypothesis. PLS purpose is to predict the effect of independent variable (X) on dependent variable (Y). Outer model will be used to test validity and reliability, whereas inner model is to test the relation among variables. PLS has been chosen as it is able to project information of data X to few numbers of latent variable to confirm that the first component is the most relevant to predict variable Y (Heberger, 2008). In this research, there are two independent variables, attitude and learning environment, and one variable functions as intervening variable that is knowledge seeking intention. Furthermore, PLS regression can be an effective method for predicting big number of data (Cook and Forzani, 2017), in which this research has big enough data, 503.

### 5. Results

Table 3 shows details of the sample. The majority respondents are female students. Although it is dominated by female students, the data quite represents gender distribution due to the fact based on Ministry of Research, Technology, and Higher Education (2019), the number of female students in Java Island are higher than that of male students. Similarly, the number of private universities is more than of public universities in Java Island. More than 70 per cent, the students' GPA is above 3.00 (on scale 4.00) which means respondents' academic performance is good. Testing model fit on table 4 reveals that the model has been accepted because the minimum value has reached the acceptable range.

**Tabel 3. Demographic characteristics of respondents**

Character	Category	Frequ ency	(%)
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Gender	Female	388	77.14
	Male	115	22.86
Batch	2015	141	28.03
	2016	126	25.05
	2017	154	30.62
	2018	82	16.30
Type of University	Public	167	33.20
	Private	336	66.80
GPA	In the first semester	79	15.71
	≤2.50	6	1.19
	2.51-3.00	51	10.14
	3.01-3.50	180	35.79
	>3.50	187	37.18

**Table 4. Model fit and quality indices**

Average path coefficient (APC)=0.231, P<0.001
Average R-squared (ARS)=0.249, P<0.001
Average adjusted R-squared (AARS)=0.246, P<0.001
Average block VIF (AVIF)=1.523, acceptable if ≤ 5, ideally ≤ 3.3
Average full collinearity VIF (AFVIF)=1.475, acceptable if ≤ 5, ideally ≤ 3.3
Tenenhaus GoF (GoF)=0.400, small ≥ 0.1, medium ≥ 0.25, large ≥ 0.36
Sympson's paradox ratio (SPR)=1.000, acceptable if ≥ 0.7, ideally = 1
R-squared contribution ratio (RSCR)=1.000, acceptable if ≥ 0.9, ideally = 1
Statistical suppression ratio (SSR)=1.000, acceptable if ≥ 0.7
Nonlinear bivariate causality direction ratio (NLBCDR)=1.000, acceptable if ≥ 0.7

**Table 5. Indicators' Mean, Range and Standard Deviation**

Indicator	Total Mean	Range (%)	SD	Indicator	Total Mean	Range (%)	SD
<b>Attitude</b>				<b>Learning Environment</b>			
ATD1	4.41	88.2	0.64	LE1	3.84	76.8	0.78
ATD2	4.14	82.8	0.69	LE2	4.27	85.4	0.64
ATD3	4.23	84.6	0.61	LE3	3.77	75.4	0.83
ATD4	4.37	87.4	0.61	LE4	3.88	77.6	0.80
ATD5	4.06	81.2	0.78	LE5	4.21	84.2	0.68
ATD6	4.09	81.8	0.78	<b>Intention to choose accounting career</b>			
<b>Current Knowledge Seeking Intention</b>				ICAC1	3.86	77.2	0.87
CKSI1	4.35	87	0.71	ICAC2	3.85	77	0.83
CKSI2	4.25	85	0.67	ICAC3	3.89	77.8	0.78
CKSI3	3.83	76.6	0.77	ICAC4	3.84	76.8	0.81

Table 5 presents respondents' score on research variables. Looking at the mean which value is more than 3.40 indicates that the participants' response on CKSI, ATD, LE, and ICAC variables are quite high. Overall with value range above 50 per cent, it can be concluded that the mean is able to represent the respondents' opinions. Besides, the standard deviation values of

each variable between 0.61 to 0.87 are considered small, which means respondents' answer the questions with low diversity level.

**Table 6. Loading and Cross Loading Value**

	ATD	CKSI	LE	ICAC	SE	P value
<b>ATD1</b>	0.728	0.028	0.047	-0.049	0.041	<0.001
<b>ATD2</b>	0.784	-0.043	0.048	-0.047	0.041	<0.001
<b>ATD3</b>	0.797	0.012	-0.060	-0.061	0.040	<0.001
<b>ATD4</b>	0.740	0.028	-0.001	0.030	0.041	<0.001
<b>ATD5</b>	0.639	0.091	0.030	-0.049	0.041	<0.001
<b>ATD6</b>	0.603	-0.126	-0.070	0.216	0.041	<0.001
<b>CKSI1</b>	0.041	0.866	-0.076	-0.011	0.040	<0.001
<b>CKSI2</b>	-0.032	0.905	0.017	-0.000	0.040	<0.001
<b>CKSI3</b>	-0.009	0.745	0.067	0.013	0.041	<0.001
<b>LE1</b>	-0.102	-0.007	0.715	0.002	0.041	<0.001
<b>LE2</b>	0.348	0.066	0.584	-0.055	0.042	<0.001
<b>LE3</b>	0.029	0.144	0.640	0.051	0.041	<0.001
<b>LE4</b>	-0.098	-0.003	0.774	-0.057	0.041	<0.001
<b>LE5</b>	-0.099	-0.169	0.732	0.057	0.041	<0.001
<b>ICAC1</b>	0.025	0.052	-0.041	0.926	0.040	<0.001
<b>ICAC2</b>	-0.035	-0.010	-0.032	0.929	0.040	<0.001
<b>ICAC3</b>	-0.039	-0.016	0.040	0.920	0.040	<0.001
<b>ICAC4</b>	0.049	-0.027	0.033	0.924	0.040	<0.001

Based on Table 6, it can be concluded that each indicator has higher loading value on each measured construct than loading value on other constructs. Therefore, it can be stated that constructs have ample discriminant validity.

**Table 7. Correlations among latent variables with sqrts. of AVEs , composite reliability and cronbach's alpha**

	ATD	CKSI	LE	ICAC	Composite reliability	Cronbach's alpha
<b>ATD</b>	0.719	0.499	0.544	0.368	0.864	0.810
<b>CKSI</b>	0.499	0.841	0.445	0.380	0.878	0.790
<b>LE</b>	0.544	0.445	0.692	0.327	0.820	0.725
<b>ICAC</b>	0.368	0.380	0.327	0.925	0.959	0.943

Table 7 shows the values of measuring model in terms of correlations among constructs. The result can be stated that square root Average Variance Extracted (AVE) value or diagonal value is bigger than 0.50. This value illustrates sufficient convergent validity or construct explains more than half of its variant indicators (Hair *et al.*, 2014). Then, composite reliability and cronbach's alpha are administered to measure internal consistency reliability. Each value of both composite reliability and cronbach's alpha has reached their acceptable range respectively 0.6 and 0.7. Thus, this research model has been proven reliable.

Table 8 points out the effect size which can be used to measure whether path coefficients have small, medium, or big influence. In 1998, Cohen categorized that values 0.02, 0.15, and 0.35 respectively represented small, medium, and big value (Hair *et al.*, 2014). All values on the above table are more than 0.02, which means they have enough effect to be declared relevant from the practical point of view. The effect size of ATD on CKSI belongs to medium category, while the effect size LE on CKSI and ATD, LE and CKSI on ICAC are in small category.

**Table 8. Effect size for path coefficients**

	ATD	CKSI	LE	ICAC
ATD	-	-	-	-
CKSI	0.183	-	0.11	-
LE	-	-	-	-
ICAC	0.073	0.096	0.036	-

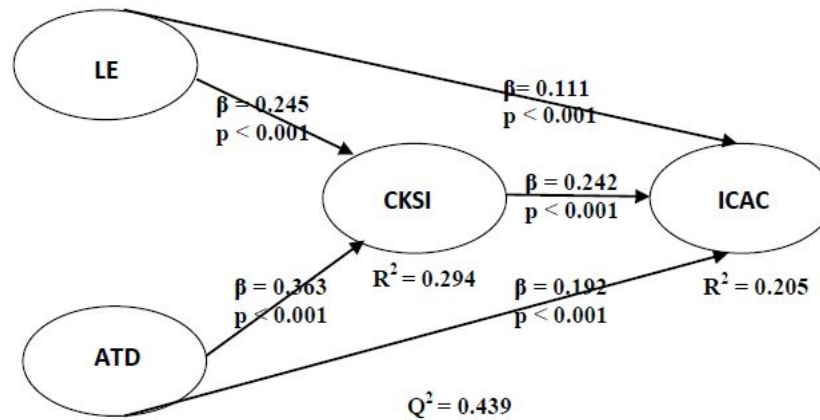
**Figure 1. PLS-Based Structural Equation Model**

Figure 1 describes the applied model SEM. Beta ( $\beta$ ) coefficient is to show the strength connection between latent variables which are connected with an arrow. All results are very significant with  $p < 0.001$ .

**Table 9. Inner Model Result**

	Direct Effect	Indirect Effect	Total Effect
<b>LE -&gt; CKSI</b>	0.245 ( $p < 0.001$ )	-	0.245 ( $p < 0.001$ )
<b>ATD -&gt; CKSI</b>	0.363 ( $p < 0.001$ )	-	0.363 ( $p < 0.001$ )
<b>CKSI -&gt; ICAC</b>	0.242 ( $p < 0.001$ )	-	0.242 ( $p < 0.001$ )
<b>LE -&gt; ICAC</b>	0.111 ( $p < 0.001$ )	LE->CKSI->ICAC 0.059 ( $p < 0.029$ )	0.170 ( $p < 0.001$ )
<b>ATD -&gt; ICAC</b>	0.192 ( $p < 0.001$ )	ATD->CKSI->ICAC 0.088 ( $p < 0.002$ )	0.280 ( $p < 0.001$ )

Table 9 explains the direct and indirect influence of the following variables: LE on CKSI, ATD on CKSI, CKSI on ICAC, LE on ICAC, and ATD on ICAC. According to the results,  $R^2$  value of 0.294 means that 29 per cent variation change of CKSI variable can be explained by LE and ATD variable with path coefficient of LE variable 0.245 and 0.363 of ATD variable. For the direct effect of ICAC which is explained by LE, ATD, and CKSI as much 0.205 with path coefficient of LE, ATD and CKSI variables respectively 0.111, 0.192, and 0.242.

Then,  $R^2$  is used to count Goodness of Fit (GOF) as follows  $Q^2 = 1 - ((1-0.294) \times (1-0.205)) = 44\%$ . The percentage score means that the effect both direct and indirect of LE, ATD, and CKSI



on ICAC is 44 per cent. The indirect effect score of Attitude and Learning Environment on ICAC with CKSI mediating variable 0.294 means that CKSI is able to mediate the relation between LE and ATD over ICAC. Total score LE and ATD can affect ICAC positively directly and indirectly.

## 6. Discussion

In this research, students have had the awareness and strong intention to enhance their current knowledge which is marked by high average response score (Table 5). The statement related to search and read supporting literature has the smallest mean compared to the other two statements. It means that students need to be more active to independently develop their knowledge by searching sources or other references for the sake of learning. However, students agree that developing knowledge is extremely necessary and they possess positive attitude to gain knowledge.

Learning environment variable has pretty high average, which indicates that both the exist curriculum and the educators have been able to create learning environment that improves quality of education for their students. On the contrary, the statement concerning knowledge often becomes source of discussion among students has the smallest mean. It may suggest that interaction among students are not leading to topics related to IC knowledge as they may think such discussion doesn't attract their interest. The discussion concerning IC knowledge needs to be improved so that it supports more effective learning environment.

Of the finding on intention to choose accounting career out of total respondents, accounting students who agree to have career in accounting are more dominant than those who disagree or don't want to. Besides, students have positive attitude and perception related to accounting career marked by pretty high average score on the statement that choosing accounting career is a good idea and right decision. It implies that students think that accounting career is a profitable and has promising future prospect. This finding confirms TPB and SCCT that belief and outcome expectation influence someone's career choice.

In general, it can be concluded that all hypotheses presented in this research can be accepted since they have significant influence (Figure 1). Attitude has positive influence over intention to enhance current knowledge and students' career choice (Hypothesis 2 and hypothesis 3). This is in line with some prior studies (Croasdell *et al.*, 2011; Jackling *et al.*, 2012; Foong and Khoo, 2015) which also discovered the same result. Out of two variables which influence knowledge enhancement, attitude has stronger influence compared to learning environment shown by its bigger Beta ( $\beta$ ). This result is also in line with TPB that attitude is base factor that is able to predict the shaping of someone's intention.

Learning environment has positive influence on current knowledge enhancement and students' career choice (hypothesis 4 and hypothesis 5). This result confirms some prior researches (Hall *et al.*, 2004; Yew *et al.*, 2015; Meijers and Kujipers, 2014; Hopland and Nyhus, 2016). Learning environment which is well designed will be able to stimulate students' interest to gain knowledge all their lives so that they have the qualification required for work. Educators and classmates are part of subjective norms and social support in which these close people are considered having big influence not only on students' career choice but also on supporting the intention to enhance knowledge.

Indirectly positive influence first between attitude and career choice and secondly between learning environment and career choice have been confirmed too (hypothesis 3 and hypothesis 6). Current knowledge enhancement is able to mediate the influence of learning environment and attitude over intention to choose accounting career. It means that current knowledge enhancement can support and strengthen the influence between attitude and learning environment over career choice. Thus, learning environment and attitude can influence students' career choice directly and indirectly.



The findings of this research have also proven that current knowledge seeking intention has positive influence over students' career choice (hypothesis 7). Education background will affect students' intention to choose their career (Yusoff *et al.*, 2011). Accounting students with intention to always enhance their knowledge are likely to have higher self-confidence of their ability as a result it will encourage them to pursue their career in accounting field (Thing and Jalaludin, 2018). This finding obviously confirms TPB and SCCT that one's belief of how far he can go to achieve the goal will affect his behaviour/action.

## 7. Conclusion, limitation, and implication

Overall, all of the hypotheses of this research are consistent with TPB and SCCT. The Applied TPB and SCCT can prove that attitude and learning environment have significant role in the career choice making of accounting students either directly or mediated by current knowledge enhancement. In order to have good learning performance and intention to enhance knowledge, students are suggested to have good attitude and effective learning environment. It is so since positive attitude can help create students' interest in learning along with support from people surrounding. The close people necessarily turn on students' awareness to have self-control thus they will be able to enhance their learning. Motivation in form of suggestion, encouragement and experience of the closest people is also an important matter to influence students' attitude.

Good attitude and learning environment directly and indirectly will also affect students' perception. Good perception makes students not only ready to face the era challenge but also able to choose the right career for themselves. Deciding to pursue accounting career takes solid consideration, ample knowledge and passion to help them enjoy all process in the accounting career. Therefore, the need to enhance knowledge and sharpen the skill are essential to do as part of the existed learning process regarding the fact that knowledge and technology always develop by time. Learning process must be done continuously by students not only at university. Evermore in this dynamic era, students and accounting graduates must always be ready to deal not only with foreign competitors but also with fluctuated market trends.

Furthermore, learning environment needs to have continuous improvement and updates to fit in the students' need of the suitable learning system. A good learning environment must facilitate and support students' learning process. Identifying assets of each university is also advisable to discover its strength and weakness of learning environment. Meanwhile, to enhance the learning environment can be in forms of training for educators, fulfilling learning facilities, learning procedure improvement and efficient communication with students. With good learning environment and sufficient technology, students can study comfortably, have fast access to updated information accurately.

The last but not least, considering the coverage sample of this research only Java Island especially East Java, the future research may use bigger sample with wider coverage, for instance the whole area of Indonesia or even area in another country. The variables used in the research are dynamic variables consequently when they are applied in different area, different time, and with different object, the respondents' perception are likely different as well. With GOF value 44 per cent, it indicates that 56 per cent factors outside the variables used in this research can affect the research finding. For future research, it is suggested to add mix method, questionnaire and interview, to intensify the result score of learning environment, attitude, current knowledge enhancement, and students' career choice.

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## Appendix

**Table A1. Items of Attitude**

Item Number	Items
<b>ATD1</b>	In my opinion, all accounting students have to be aware of accounting, business and other supporting knowledge development.
<b>ATD2</b>	In my opinion, knowledge of accounting, business and other supporting knowledge are important things to always be discussed.
<b>ATD3</b>	In my opinion, knowledge of accounting, business and other supporting knowledge can help students value the current business environment development.
<b>ATD4</b>	In my opinion, knowledge of accounting, business and other supporting knowledge can help my work performance become better when pursuing career.
<b>ATD5</b>	In my opinion, knowledge of accounting, business and other supporting knowledge help students think "out of the box".
<b>ATD6</b>	In my opinion, employers will preferably choose graduates with comprehensive knowledge of accounting, business, and other supporting knowledge.

**Table A2. Items of Current Knowledge Seeking Intention**

Item Number	Items
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<b>CKSI1</b>	I have been enhancing my competence related to accounting, business and other supporting knowledge because the knowledge is important for me as an accountant or business manager in the future.
<b>CKSI2</b>	I have been enhancing my competence to gain more knowledge of accounting, business and other supporting knowledge.
<b>CKSI3</b>	I have been looking and reading supporting references to enhance my knowledge of accounting, business and other supporting knowledge.

**Table A3. Items of Learning Environment**

<b>Item Number</b>	<b>Items</b>
<b>LE1</b>	Discussion of current issues on accounting, business and other supporting knowledge are part of the course syllabus.
<b>LE2</b>	Knowledge of accounting, business and other supporting knowledge are required competency for accounting graduates.
<b>LE3</b>	Knowledge of accounting, business and other supporting knowledge often become source of discussion among students.
<b>LE4</b>	My teachers always encourage students to read current issues related to accounting, business and other supporting knowledge though it is out/beyond syllabus.
<b>LE5</b>	My teachers have broad knowledge related to accounting, business and supporting knowledge though it is out/beyond syllabus.

**Table A4. Items of Intention to Choose Accounting Career**

<b>Item Number</b>	<b>Items</b>
<b>ICAC1</b>	I will choose accounting as my future career.
<b>ICAC2</b>	It is likely I will choose accounting as my career.
<b>ICAC3</b>	Choosing accounting as my job is a good idea.
<b>ICAC4</b>	Choosing accounting as my job is a good decision.



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**Journal of Applied Research in Higher Education - Manuscript ID JARHE-06-2019-0156**

1 message

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**Journal of Applied Research in Higher Education** <onbehalf@manuscriptcentral.com> Mon, Jun 17, 2019 at 10:38 AM  
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17-Jun-2019

Dear Asst. Prof. Hatane:

Your manuscript entitled "The Influence of Learning Environment, Students' Attitude and Intention to Enhance Current Knowledge in the Context of Choosing Accounting Career" has been successfully submitted online and is presently being given full consideration for publication in the Journal of Applied Research in Higher Education.

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20-Jul-2019

Dear Author(s),

It is a pleasure to inform you that all required reviews have been received for your manuscript entitled "The Influence of Learning Environment, Students' Attitude and Intention to Enhance Current Knowledge in the Context of Choosing Accounting Career" and that your paper is now awaiting an Editor Decision.

Yours sincerely,  
Dr Patrick Blessinger  
Editor, Journal of Applied Research in Higher Education  
[patrickblessinger@gmail.com](mailto:patrickblessinger@gmail.com)

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Manuscript ID JARHE-06-2019-0156 entitled "The Influence of Learning Environment, Students' Attitude and Intention to Enhance Current Knowledge in the Context of Choosing Accounting Career" which you submitted to the Journal of Applied Research in Higher Education, has been reviewed. The comments of the reviewer(s) are included at the bottom of this letter.

The reviewer(s) have recommended publication, but also suggest some minor revisions to your manuscript. Therefore, I invite you to respond to the reviewer(s)' comments and revise your manuscript. Eventual acceptance is contingent upon addressing all reviewers' concerns and the editor-in-chief's final approval. The editor-in-chief reserves the right to not accept a paper if the author does not address all reviewers' and senior editor's concerns.

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Senior Editor, Journal of Applied Research in Higher Education  
[mbr.mpb@gmail.com](mailto:mbr.mpb@gmail.com), [dr.mbhaskararao@gmail.com](mailto:dr.mbhaskararao@gmail.com)

Referee(s)' Comments to Author:  
Referee: 1

Recommendation: Minor Revision

Comments:

Authors stated that Indirectly positive influence first between attitude and career choice and secondly between the learning environment and career choice have been confirmed too. I am not sure how the authors concluded that. Attitude and learning environment can influence any career just not only accounting. I am just wondering.

Additional Questions:

**1. Originality:** Does the paper contain new and significant information adequate to justify publication?: This paper carries the originality. The research can be used in future research studies and someone can build the research work based on this work.

**2. Relationship to Literature:** Does the paper demonstrate an adequate understanding of the relevant literature in the field and cite an appropriate range of literature sources? Is any significant work ignored?: The literature review is up to date. The references are relevant. Educational theories and educational background are presented very well. Educational framework is appropriate for this study.

**3. Methodology:** Is the paper's argument built on an appropriate base of theory, concepts, or other ideas? Has the research or equivalent intellectual work on which the paper is based been well designed? Are the methods employed appropriate?: The research methodology is appropriate. The questionnaire is adequate.

**4. Results:** Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: The results are very clear and presented well.

**5. Implications for research, practice and/or society:** Does the paper identify clearly any implications for research, practice and/or society? Does the paper bridge the gap between theory and practice? How can the research be used in practice (economic and commercial impact), in teaching, to influence public policy, in research (contributing to the body of knowledge)? What is the impact upon society (influencing public attitudes, affecting quality of life)? Are these implications consistent with the findings and conclusions of the paper?: The research can be used in future research studies and someone can build the research work based on this work.

**6. Quality of Communication:** Does the paper clearly express its case, measured against the technical language of the field and the expected knowledge of the journal's readership? Has attention been paid to the clarity of expression and readability, such as sentence structure, jargon use, acronyms, etc.: Communication is clear and very well written.

Referee: 2

Recommendation: Minor Revision

Comments:

The sample is adequate, as well as the literature used. This paper has the basics to be publishable. Pay attention to the keywords, which could be more precise and the title, which could be more concise, the conclusion which should be separated from Limitations and suggestions, the introduction, which should explain some basic terms of the research questions, which are also stated here together with the gap in the literature that is covered, the methodology, implications and innovation.

Additional Questions:

**1. Originality:** Does the paper contain new and significant information adequate to justify publication?: The abstract and the conclusion clearly state the possible implications and the innovation of the research. The introduction could do more of that, as well as stating clearly the research questions, instead of using too many references, which is what the literature review is for.

**2. Relationship to Literature:** Does the paper demonstrate an adequate understanding of the relevant literature in the field and cite an appropriate range of literature sources? Is any significant work ignored?: Literature is rich enough. The "Discussion of the results" should discuss the adding value of the present findings through further comparative analysis with past literature.

**3. Methodology:** Is the paper's argument built on an appropriate base of theory, concepts, or other ideas? Has the research or equivalent intellectual work on which the paper is based been well designed? Are the methods employed appropriate?: The methodology section is well elaborated and legitimate.

**4. Results:** Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: The "Findings" section is elaborated and illustrated through tables. The

"Findings" section should only refer to the findings of the quantitative research of the present study (no references, put them in methodology or discussion), while the Discussion should only conduct a solid comparative analysis with the aid of past studies without referring for the first time to findings that have not been previously presented.

**5. Implications for research, practice and/or society:** Does the paper identify clearly any implications for research, practice and/or society? Does the paper bridge the gap between theory and practice? How can the research be used in practice (economic and commercial impact), in teaching, to influence public policy, in research (contributing to the body of knowledge)? What is the impact upon society (influencing public attitudes, affecting quality of life)? Are these implications consistent with the findings and conclusions of the paper?: The "Limitations of present study and suggestions for future research" section should be separated for reasons of clarity. The implications and the innovation should be indicated in the "Discussion of the results" section and be further discussed in the "Conclusions" section (and in the abstract and introduction sections).

**6. Quality of Communication:** Does the paper clearly express its case, measured against the technical language of the field and the expected knowledge of the journal's readership? Has attention been paid to the clarity of expression and readability, such as sentence structure, jargon use, acronyms, etc.: The jargon is adequately used and expressed, language mistakes do not impede the reader from clearly following the flow of the arguments expressed in the paper. Keywords should be made more precise, consider specifying them.

Referee: 3

Recommendation: Minor Revision

Comments:

This article may potentially make a useful contribution to the social psychology literature relating to the factors underlying (and cumulatively determining) university students' career choices, in the specific academic and professional context of accountancy, as well as in the specific geographic and cultural context of Indonesia. The introductory section establishes a clear overall case, against a background of technological change and a dynamic business environment, for the enduring societal demand for well-qualified accountants in the article's target society (Indonesia), as well as for the updating of university curricula to keep pace with such change and to ensure the accountancy qualifications' relevance and fitness for purpose. The research undertaken includes a survey questionnaire which has been set up and analysed with statistical rigour.

The research described in this article could potentially be valuable and interesting to researchers looking for a cross-cultural perspective – and for empirical data – on some timely issues in contemporary Higher Education. The Indonesian context is intriguing and could lead to some potentially illuminating comparisons with other nations' HE experiences. However, the various research hypotheses which the survey seeks to endorse are perhaps in need of greater refinement and development. Moreover, some of the key concepts, such as 'attitude', 'intention to enhance knowledge' or 'behaviour intention' perhaps require a more developed and explicit set of contextualised definitions, in order for their utility to be made accessible to those readers who may be less familiar with Social Cognitive Career Theory, or with the Theories of Reasoned Action, or of Planned Behaviour. I would suggest consideration be given to foregrounding 'learning environment' as a key driver and as a means of opening out the project's interest to a wider set of potential readers working in Higher Education. At present the strong emphasis on these specific theories (as reflected in the rather blunt set of hypotheses) tends to have the effect of over-simplifying and constraining the project's findings and wider relevance. Before the potential value of the empirical data can be fully brought to bear, therefore, I would suggest that some further work needs to be carried out in (i) elucidating and developing the theoretical framework, and (ii) sharpening the data's focus and intent.

The article does draw upon a commendably thorough set of relevant material, from literatures on accounting, educational environments and attitudinal approaches. To the researchers' credit, the article has been very thoroughly and carefully referenced, and the bibliography is in good order.

As indicated above, the Theory of Planned Behaviour and Theory of Reasoned Action are given special attention, alongside Social Cognitive Career Theory. The discussion of these concepts includes some useful tabulated summaries of key earlier studies which apply one or more of the theories. I think the definition of key themes from the literature is rather abbreviated and could usefully be fleshed out in greater detail, either at this early point in the article or in a separate, later section.

Relatedly, several of the article's key terms and concepts would benefit from a more thorough introduction, definition and delineation.

I wonder, also, if the discussion of the literature might be strengthened by incorporating appropriate references to one or two other studies of students' choosing processes, such as Beggs et al. (2008) and Davies et al. (2013) in the US and UK contexts, respectively.

References

- Beggs, J.M., Bantham, J.H. and Taylor, S. (2008) 'Distinguishing the factors influencing college students' choice of major.' *College Student Journal*, 42(2): 381–394.
- Davies, P., Mangan, J., Hughes, A. and Slack, K. (2013) 'Labour market motivation and undergraduates' choice of degree subject.' *British Educational Research Journal*, 39(2): 361–382.a

The survey itself has succeeded in gathering a relatively large scale set of responses, and it has generated some potentially valuable data. There is also a helpful and realistic reflection (on page 13) on the methodology's constraints. As mentioned above, I would suggest foregrounding the concept of 'learning environment', as this would, I think, be more likely to yield findings whose usefulness to other researchers will be more readily evident, as they may allow the article to conclude with some concrete recommendations (arising from the empirical data) on specific aspects of the learning environment.

Before the potential value of the empirical data can be fully brought to bear, therefore, I would suggest that some further work needs to be carried out in (i) elucidating and developing the theoretical framework, and (ii) sharpening the data's focus and intent.

With regard to clarity of expression and English grammatical accuracy, the article would benefit from a further checking through, perhaps with the assistance of a native speaker (paying attention, for example, to the use or omission of the definite article, which appears to be a consistent issue), so as to ensure that the meaning of each sentence comes across as clearly as possible. Related to this, the article would also benefit from clearer expression in a number of places.

#### Additional Questions:

**1. Originality:** Does the paper contain new and significant information adequate to justify publication?: This article may potentially make a useful contribution to the social psychology literature relating to the factors underlying (and cumulatively determining) university students' career choices, in the specific academic and professional context of accountancy, as well as in the specific geographic and cultural context of Indonesia.

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Relatedly, several of the article's key terms and concepts would benefit from a more thorough introduction, definition and delineation.

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Davies, P., Mangan, J., Hughes, A. and Slack, K. (2013) 'Labour market motivation and undergraduates' choice of degree subject.' *British Educational Research Journal*, 39(2): 361–382.

**3. Methodology:** Is the paper's argument built on an appropriate base of theory, concepts, or other ideas? Has the research or equivalent intellectual work on which the paper is based been well designed? Are the methods employed appropriate?: The survey itself has succeeded in gathering a relatively large scale set of responses, and it has generated some potentially valuable data. There is also a helpful and realistic reflection (on page 13) on the methodology's



constraints.

However, as mentioned above, the specific potential difficulty with the article in its current form is the use of rather abstract key concepts drawn from social psychology. For example, the introductory section states that students' "intention to enhance knowledge" depends on their "attitude", which in turn is a predictor of their "behaviour intention".

Notwithstanding the brief further detail about these three key terms provided in the following section, such statements may risk appearing rather tautological, as some readers may find it difficult to distinguish between them. This is an important point as these very concepts play a key role, of course, in the article's survey method.

A potentially related issue is the apparent lack, in the early sections of the article, of any clearly and explicitly framed research questions. Ideally one or more such questions would accompany the contextualised and rigorous definitions of the above key terms, and would complement the set of specific (if rather blunt) hypotheses, at least some of which have the constraint of leading to a not especially illuminating 'yes or no' answer, and which may strike some readers as being already self-evident.

**4. Results:** Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: As mentioned above, I would suggest foregrounding the concept of 'learning environment', as this would, I think, be more likely to yield findings whose usefulness to other researchers will be more readily evident, as they may allow the article to conclude with some concrete recommendations (arising from the empirical data) on specific aspects of the learning environment.

Before the potential value of the empirical data can be fully brought to bear, therefore, I would suggest that some further work needs to be carried out in (i) elucidating and developing the theoretical framework, and (ii) sharpening the data's focus and intent.

**5. Implications for research, practice and/or society:** Does the paper identify clearly any implications for research, practice and/or society? Does the paper bridge the gap between theory and practice? How can the research be used in practice (economic and commercial impact), in teaching, to influence public policy, in research (contributing to the body of knowledge)? What is the impact upon society (influencing public attitudes, affecting quality of life)? Are these implications consistent with the findings and conclusions of the paper?: The penultimate paragraph of the Concluding section incorporates some useful indications of how certain aspects of the learning environment may be developed and harnessed. A refocussing of the research questions and/or hypotheses to prioritise these may enhance the usefulness of this research project.

**6. Quality of Communication:** Does the paper clearly express its case, measured against the technical language of the field and the expected knowledge of the journal's readership? Has attention been paid to the clarity of expression and readability, such as sentence structure, jargon use, acronyms, etc.: With regard to clarity of expression and English grammatical accuracy, the article would benefit from a further stage checking through and polishing, perhaps with the assistance of a native speaker (paying attention, for example, to the use or omission of the definite article, which appears to be a consistent issue), so as to ensure that the meaning of each sentence comes across as clearly as possible. Related to this, the article would also benefit from clearer expression in a number of places.



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**Learning Environment, Students' Attitude and Intention to Enhance Current Knowledge in the Context of Choosing Accounting Career**

Journal:	<i>Journal of Applied Research in Higher Education</i>
Manuscript ID	JARHE-06-2019-0156.R1
Manuscript Type:	Research Paper
Keywords:	Attitude, Learning environment, Knowledge enhancement, Career choice

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## Learning Environment, Students' Attitude and Intention to Enhance Current Knowledge in the Context of Choosing Accounting Career ~~The Influence of Learning Environment, Students' Attitude and Intention to Enhance Current Knowledge in the Context of Choosing Accounting Career~~

### Abstract

**Purpose** – This research examines the influence of the learning environment and students' attitude towards choosing accounting career mediated by intention to enhance the current knowledge.

**Design/methodology/approach** – The online survey is adopted to test the research model of this research. There are 503 usable responses collected with the effective response rate of 72 per cent. Data analysis and hypothesis testing use Partial Least Square as part of the Structural Equation Modelling technique.

**Findings** – The results of this research indicate that accounting students possess positive attitude both towards the intention to enhance the current knowledge and choosing their accounting career. The learning environment includes educators and friends who give significant influence on students' intention. Besides, current knowledge enhancement is also discovered to be able to mediate the link between attitude, learning environment and intention to choose accounting career.

**Research limitation/implications** – Different generations may generate either different perception or different orientation in choosing accounting career. Therefore, future research can consider wider coverage and more updated object.

**Practical implication** – Findings of this research suggest that periodic improvement and renewal are necessary to administer to create an optimum learning environment, in term of teachers' capacity, teaching materials and supporting social environment.

**Originality/value** – This study contributes to any research related to attitudes towards choosing an accounting career. This study is the leading study which combines attitude variable, learning environment, current knowledge enhancement, and career choice in one single model.

**Keywords** - Attitude, Learning environment, ~~Intention~~, Knowledge enhancement, Career choice, accounting students

**Paper type:** Research paper

## 1. Introduction

It is undeniable that the world has been entering digital age where rapid growth in technology from time to time takes place and that it drives many companies to consider using sophisticated technology to do works possibly done by humans (Guthrie et al. 2015). At present, automations in accounting activities, auditing, and compliance at work are easy to find (Dawson, 2015; Roos, 2015). ~~This~~It causes big disruption in workforce, job creation and even disappearance of particular profession (Gada, 2016; Friedman, 2016; Gardner, 2017). Yusoff et al. (2011) stated that accounting profession remains crucial and belongs to a promising global career. In Indonesia, the latest data of Institute of Indonesia Chartered Accountants (IAI) revealed that there are 226,780 organisations in need of accountants (IAI, 2014). Indonesia approximately has 35,000 accounting students graduated every year (IAI, 2016), yet the registered accountants at association of accountant profession in Indonesia are only 24,587.

IFAC, International Federation of Accountants (2017) declared that on the one hand, technology causes some risks. On the other hand, technology is capable to offer-offering chances. Stuart Chaplin, vice presidents of finance –Risk Management on Trading and Shell Supply, and member of PAIB IFAC Committee suggested that technology gives staff chances to focus on

activities which offer higher added value. These chances must be supported by qualified knowledge of future accountants since many present companies are offering jobs for individuals with new skills and competencies (Maretti, 2013; Smil, 2013; Gardner, 2017). Those who possess skill, experience and right competency to navigate organisation in difficult times continue to be in demand (ACCA, 2016). Along with the changing demand and hope of job giver to accountants, awareness or desire on how necessary to enhance competency and new skill will be seriously required for future accountants to adapt themselves in the dynamic working environment.

Students' intent to seek or to enhance knowledge heavily depends on their attitude. Schwarz *et al.* (2009) viewed attitude as the most applied construct to predict behaviour intention. Other empirical studies also show that individual attitude is a very influential construct over individual intention then later over individual behaviour and work performance. Students' attitude is not only influenced by themselves, but also people around them including educators (Blazar and Kraft, 2016). Educators are the party who play an important role in the whole education process. Their main responsibilities are to educate, to guide, to direct and to become a role model for their students. Educators' role can shift students' attitude and perception on knowledge to more positive outlook and increase students' interest in accounting career (Umar, 2014) so that thus they can be excellent and successful accountant graduates.

Besides attitudes, external factor such as learning environment also supports students' desire to enhance knowledge. University as a means to gain knowledge needs to create learning environment which promotes lifelong learning skill (Laal and Salamati, 2012). A highly qualified learning environment also needs to be capable to facilitate effective independent learning effort of which skill of independent learning is crucial to prepare graduates facing the reality and dynamic business environment (Foong and Khoo, 2015). However, up to the present time, there are still many universities administer traditional curriculum as guidance for students. The curriculum should have been changed and adapted into integrated competencies curriculum and more active teaching learning along with the changing era. (Pincus *et al.*, 2017).

~~Sage (2018) conducted a survey on 3,000 accountants and the result revealed that more than 83 per cent accountants have clients who expect to receive service and resource more than the one they had five years back then. Along with the demand of accountant role, it is expected that accountants will continuously learn new skill, anticipate and adapt to the future. Therefore in conclusion, the purpose objective which is also the research question in of this study is to determine triggered by a question~~ whether attitude and learning environment can affect students to choose career in accounting through their intention to enhance their current knowledge. This research focusses on accounting students in Indonesia of some universities across six provinces in Java Island, namely Province of Banten, Central Java, West Java, Jakarta, Yogyakarta, and East Java. According to Higher Education National Accreditation Board (2019), there are 334 accounting major strata 1 in Java Island; 74 accredited A and 189 accredited B.

—The remaining part of this paper is literature review followed by hypothesis development. Research methodology and findings will be presented after the hypothesis development. The last parts will discuss result and conclusion, implication, and also limitation.

## 2. Literature Review

### 2.1 Theory of Reasoned Action & Theory of Planned Behavior

~~Martin Fishbein firstly proposed the theory of Reasoned Action (TRA) in 1967, and then it was further developed by Fishbein and Ajzen in 1975 and 1980 (Ajzen, 2012). Theory of Reasoned Action (TRA) was firstly proposed by Martin Fishbein in 1967, then it was further developed by Fishbein and Ajzen in 1975 and 1980 (Ajzen, 2012).~~ This theory relates to belief, attitude, intention, and behaviour. Intention is viewed as the best instrument to predict individual behaviour; the stronger intention, the higher possibility of someone to involve in particular

behaviour and conversely (Bekoe *et al.*, 2018). TRA is best at explaining behaviour under someone's control, but not best at explaining behaviour beyond someone's control. To anticipate such situation, in 1988 Ajzen added construct perceived behavioural control to the original theory which later is known as Theory of Planned Behaviour (TPB) (Tang and Seng, 2016). The TRA and TPB ~~main-primary~~ assumption ~~is-are~~ that individual's belief is shaped in line with reality. Individual may be irrational while considering his action due to either inaccurate or incomplete gathered information. However, all decisions made under uncertainty are expected to bear satisfying results after having considered all effects and consequences (Ajzen, 2011).

TPB has been widely used in prior studies to investigate students' career choice ~~as well as/~~ major intention (Table 14). Based on TPB, behaviour intention is affected by three main factors; ~~they-are~~ subjective norms, perceived behavioural control, and attitudes. Subjective norms are one's perception on social pressure to involve or not to involve in a particular behaviour. Subjective norms are based on normative beliefs. Meanwhile, normative beliefs are one's belief to behave which is influenced by the hope of important people surrounding (Owusu *et al.*, 2018). The people who are considered important are family and close friend who is capable to influence individual behaviour. ~~Added to it~~ Besides, perceived behavioural control or self-efficiency refers to one's perception on easiness or difficulty to involve in the behaviour influenced by the resource availability such as tools, skills, abilities, and also chances. Attitude means a series of beliefs which are shaped based on one's assessment concerning the final result of particular behaviour (Tang and Seng, 2016). When the result of particular behaviour is considered worth, valuable and beneficial, then one's attitude is likely positive with higher chances to involve in that behaviour.

**Table 14. Literature Review of TPB**

Author	Description
Penelope L. Bagley, Derek Dalton, and Marc Ortegren (2012)	Attitudes, subjective norms, perceived behavioural control affect career choice of Big 4 or non-Big 4 accounting firms
Derek W. Dalton, Steve Buchheit, and Jeffrey J. McMillan (2014)	Attitudes, subjective norms, perceived behavioural control affect accounting students' decision to choose either audit or tax as career
Lei Wen, Hongwei (Chris) Yang, Danlu Bu, Lizabeth Diers, Huaqing Wang (2018)	TPB is able to predict the choice accounting students make between public accounting or private accounting
Lim Chhoung Tang Cheaseth Seng (2016)	Guidance, career expectation and personal characteristic influence students' decision on accounting major
Rita Amoah Bekoe, Godfred Matthew Yaw Owusu, Charles Gyamfi Ofori, Anthony Essel- Anderson, Edem Emerald Welbeck, (2018)	Attitudes, referent group, personal interest and perception influence students to choose accounting major

## 2.2 Social Cognitive Career Theory

Social Cognitive Career Theory (SCCT) was introduced by Lent, Brown and Hackett in 1994 to explain factors which influenced one's choice (Ng *et al.*, 2017). SCCT itself is a Social Cognitive Theory (SCT) base which was proposed by Bandura in 1986 and extended to study



more fields such as academic performance, health behaviour and organisation development (McKenzie *et al.*, 2018). The purpose of the theory is to predict goal's role which is generally shaped by interest, self-efficacy, and outcome expectations which affect the interest in education and job, choice-making, career persistence and work performance, also satisfaction and welfare (Foley and Lytle, 2015; Lent and Brown, 2013). Meanwhile, interest refers to like or dislike someone to a particular activity or profession. The outcome expectation leads to consequences which are going to face as the effect of doing or not doing an activity. Self-efficacy points to one's belief in his ability to motivate others either to do an activity or to pursue the dreamed career (Dong *et al.*, 2016).

SCCT has been widely used in prior studies to predict factors which determined someone's career choice (Table II.2). Related to the decision making process in term of career choice, behaviours, personal factors, and environmental factors are viewed as the main elements which are able to influence the process (Dong *et al.*, 2016). The theory proposed by Ajzen in 1988 and Bandura in 1986 showed that someone's behaviour is motivated by goal and intention (Lent and Brown, 2013). Self-efficacy and outcome expectation are considered as predictor of personal factors; While environmental factor in this study can be related to social supports, which are from parents, teachers and classmates, (Saifuddin *et al.*, 2013) and factor of educational background, learning experience, and academic performance.

**Table 2.2 Literature Review of SCCT**

Author	Description
Samina M. Saifuddin, Lorraine S. Dyke and Maria Rasouli (2013)	Self-efficacy and outcome expectation (-career aspiration) are able to predict career behaviour undergraduate students
Yen-Hong Ng, Sue-Pei Lai, Zhi-Peng Su, Jing-Yi Yap, Hui-Qi Teoh, Han Lee (2017)	Intrinsic motivation and career exposure are able to support <u>the</u> individual to choose accounting career.
Sophie McKenzie, Jo Coldwell-Neilson, Stuart Palmer (2018)	Outcome expectation and self-efficacy become the factors which influence the career choice IT students.
Godfred M.Y. Owusu, Anthony Essel-Anderson, Teddy Ossei Kwakye, Rita Amoah Bekoe, Charles Gyamfi Ofori (2018)	Self-efficacy, outcome expectation, interest, referent group influence the students' career choice.

### 2.3 Learning Environment

Learning environment covers all facilities and activities related to learning. The facilities can be non-physical, for instance, curriculum, learning methods, teaching methods, and can be physical, such as classroom, laboratory, and library (Lancaster and Milia, 2015). In addition, the learning environment also covers social relation of people involved in the learning such as teachers and friends (Hopland and Nyhus, 2016). According to Loreman *et al.* (2010), students must be able to play double roles, both as teacher and student for themselves. This condition is a challenge for higher education to support and facilitate a learning system which allows that happens. The approach of deep learning system will be able to create commitment and interest of students, while the non-deep learning system approach simply focusses on learning, referring only to textbooks (Bhusry and Ranjan, 2012).

The primary purpose of education system is to enhance knowledge, skill, and students' ability so it is capable of producing competitive graduates. However, education system in higher education may not be able to optimize its students' independent learning attempt (Hopland and Nyhus, 2016). Many people think that learning takes place only at formal education, while in fact, learning can be outside formal education that is non-formal and informal education. Eshach (2007) defined formal learning as learning which is regular and structured such as formal education and company training, while non-formal learning is one out of formal learning which contains learning element but not explicitly established as learning, for example, discipline gained in the workplace. On the other hand, Informal learning is any learning which takes place spontaneously, which usually is gained from daily life and experience. The lifelong learning concept combines the three kinds of above mentioned as one unity.

Lifelong learning is a continuous learning process which encourages individual to think, to act and to participate in developing knowledge and skill which are needed in his whole life (Eggelmeyer, 2010; Billet, 2018). To be professional accountants, it takes awareness to involve in lifelong learning as the key to success (ACCA, 2018). In the competitive working world at present, individual must be able to study fast by applying good lifelong learning (Isaksson *et al.*, 2015). Meanwhile, involving in the lifelong learning itself needs not only perception and attitude change but also learning environment, which is able to facilitate changes (Buza *et al.*, 2010).

Cieřlik and Stel (2017) highlighted in their research that learning environment needs to be designed in line with students' future needs in order to increase students' motivation and success. Accounting students usually think that accounting merely as knowledge to take note, to report and to analyse company financial transaction. In fact, accounting also requires students' skill not only to comprehend principle and concept but also to own creative solution and supporting logical thinking (Manganaris and Spathis, 2012). In this context, the right curriculum, teaching methods, and learning method are demanded to achieve the learning goal. Students can also utilize the extracurricular activities in higher education as a means to build their skills and experience, which is to prepare students to face business world they are going to enter.

## 2.4 Current Knowledge Enhancement

Human being always possesses curiosity or a big desire of new knowledge (Lindholm, 2018). It is a human nature to learn and attempt to push the knowledge to the higher end until the goal reached. Human may also feel that there is a particular situation that is not satisfying and not relevant so hence, it needs an improvement from what have been had. Along with the knowledge development, which is faster due to a more dynamic environment, the big desire of knowledge triggers the need to enhance the current knowledge (Zuhaili *et al.*, 2015).

Having gained Gaining new knowledge, individual will be able to enhance his knowledge and skill (Pacharapha and Ractham, 2012). Wyness and Dalton (2018) think that the prior knowledge can make a way for new knowledge through process collecting information from many different sources then add them to the current knowledge. Expanding the current knowledge not only can make the individual have more to offer but also can contribute to future innovations (Rusly *et al.*, 2015). Evenmore Moreover, the quality and characteristic of new knowledge can affect knowledge enhancement significantly greatly (Al-Salti *et al.*, 2010). Therefore, it requires individual effort to seek for valuable knowledge which is important and skill to understand the knowledge.

Research conducted by Davies *et al.* (2012) shows that mature students prefer jobs that can are able to facilitate them to develop technical skills regardless of whether the work provides social benefits or a high salary. In every occupations, there are various tasks and projects that require workers to learn new things. This It allows workers to enhance their current knowledge and also allows for continuous learning.

In this research, intellectual capital (IC) knowledge is used as a proxy of current knowledge. The definition of IC, adopted from Chartered Institute of Management Accountants (CIMA), is ownership of professional knowledge and experience, skill, good relation, and technology comprehension, which can give a competitive advantage to the organisation in later used. IC knowledge is employed due to the fact that since topics related to IC are not commonly found in accounting curriculum, so that therefore students' attitude towards intention to enhance IC knowledge coming from inner motivation which in this case is related to lifelong learning (Foong and Khoo, 2015).

## 2.5 Career Choice

Career choice has been used as an important essential topic in career researches for years (Chaichanasakul *et al.*, 2011). Career choice is an intro plan which can affect most part of one's career path (Thing and Jalaludin, 2018). Foley and Lytle (2015) stated that suitable career can could determine one's welfare and life satisfaction. In addition Besides, career choice can be paved from thinking of what ambition, interest, and goal to be achieved. Choosing the right career can help someone reach success while the a bad career choice will lead to disappointment and failure.

In this research, career choice refers to a question whether accounting graduates will choose to have a career in accounting field. Of several reasons, accounting is viewed as an interesting exciting career; One of the reasons is that accounting is one of jobs which offers an excellent a great chance for individual to work in many sectors and industries. Furthermore, accounting is considered as a respectable and prestigious job (ACCA, 2013). Fields of accounting can cover the field of audit, tax, finance accounting, finance, etc. (Ng *et al.*, 2017). According to Dalton *et al.* (2014), audit field and tax are more preferable for accounting students.

Table 1. Variable definitions

Variable(s)	Definitions
Attitude	A person's tendency to express their feelings that reveal their pleasure or displeasure on an object, a person, or an event.
Learning Environment	Spaces with information resources, experienced individuals, activities and interactive atmospheres where learners can develop their knowledge, skills and values.
Knowledge Enhancement	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.
Career Choice	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 path.

Table 1 shows the definitions of variable in this study. The list of item questions for each variable are in the appendix section.

## 3. Hypothesis Development and Research Framework

Each individual has different attitudes depending on influences which shape them. Based on TPB, behavioural intention basically is often affected by someone's attitude over behaviour

and expected perception behaviour. Furthermore, according to SCCT, someone's attitude can be shaped from his/her interest. When someone has high interest over a particular activity, that person will tend to enhance his intention to do an action. Then, Jackling *et al.* (2012) suggested that factors coming from inside<sub>s</sub> (inner self) like attitude and interest are able to influence someone's choice along with his tendency to respond and to act.

Some earlier researches which studied the relation between attitude and intention (Croasdell *et al.*, 2011 ; Ahmed *et al.*, 2011-; Hassandoust *et al.*, 2011-; Jackling *et al.*, 2012-; Foong and Khoo, 2015) found that attitude has a positive effect over someone's intention in terms of major choice, social software use, knowledge sharing, career choice, and knowledge enhancement. The relation between attitude and intention suggests that one's perception and interest on a particular matter will greatly significantly affect one's possibility to commit not only to enhance his knowledge but also to work in accounting field. Therefore, it leads to the following hypotheses:

- H1: There is a positive relation between attitude and intention to enhance current knowledge. influence of attitude and intention to enhance current knowledge.
- H2: There is a positive relation between attitude and intention to pursue career in accounting. influence of attitude and intention to pursue a career in accounting.
- H3: The intention to enhance current knowledge mediates the relation between attitude and intention to pursue a career in accounting.

A pPrior research conducted by Hall, *et al.* (2004) discovered that learning environment and educators who motivate the students make the students study more in-depth, deeper which then impacts knowledge enhancement. Educators are able to stimulate deep learning by administering active learning technique such as group discussion and problem-based learning (Yew *et al.*, 2015). A fine An excellent learning environment can inspire and intensify students' intention to study independently. According to Ajzen (2011), one's perception to be involved in a particular behaviour is influenced by its environment that is are support and hope of people surrounding.

Furthermore To go further, based on SCCT theory, environment factor is included as another main influential factor on making decision indeciding term of career choice. The characteristics of learning environment highly contribute to career choice through the kind of competencies learned, and to career dialogue with both educators and professionals (Meijers and Kuijpers, 2014). Hopland and Nyhus (2016) in their research findings stated that the satisfaction over learning environment is able to motivate students to study harder, either in the classroom or outside the classroom. Eventually, those lead to the following hypotheses:

- H4: There is a positive influence of the learning environment and intention to enhance current knowledge. positive relation between learning environment and intention to enhance current knowledge.
- H5: There is a positive influence of the learning environment and intention to choose accounting career. positive relation between learning environment and intention to choose accounting career.
- H6: Intention to enhance current knowledge mediates the relation between learning environment and career intention in accounting.

According to Cieřlik and Stel (2017), individual with fine adequate education will prefer flexibility to determine his career choice. It is due to the fact that each career will demand a series of different skills and knowledge, and the need of knowledge should be in line with career path chosen. Another prior knowledge by Yusoff *et al.* (2011) has discussed how significant knowledge over career choice. The results revealed that students who have knowledge related professional



accounting prefer being public accountant to students who avoid acquiring knowledge related to professional accounting.

In the learning process, the acquired knowledge will give ~~more significant~~ **bigger** benefits to someone as long as the knowledge can be mastered, kept and improved (Bhusry and Ranjan, 2012). Thing and Jalaludin (2018) in their research discovered that accounting students have bigger chance to choose career in accounting if they possess essential skills and required knowledge. Students' trust on their skill and knowledge (strong self-efficacy beliefs) in term of accounting will consequently trigger their interest in accounting career which later will motivate them to pursue accounting career. Thus, it leads to hypothesis:

H7: There is ~~a positive influence of current knowledge~~ **positive relation between current knowledge** enhancement intentions over intention to choose accounting career.

#### 4. Research Methodology

Quantitative case study approach is used in this research. A questionnaire survey is developed from prior study to test hypotheses which have been presented. The questionnaires started to be spread out in December 2018 and closed in one month, in January 2019.

##### 4.1 Sample Size and Selection

Respondents are accounting students of year 2015 to 2018 with the study program accredited B and the universities are spread in Java Island. According to Ministry of Research, Technology, and Higher Education (2018), accreditation is one of external quality guarantee systems which purpose is to inform the fitness/feasibility of the study program and the university to public. Therefore, accredited A and B have very fine quality. And Java Island is chosen since it has the most universities of other islands (Central Bureau of Statistic, 2015).

With the ~~above mentioned~~ criteria, this research employs non-probability sampling in which not all elements have equal chances to be chosen due to some criteria to meet. Specifically, this research uses purposive-judgment sampling, a sample selection method on specific target group, which is expected able to provide related information (Sekaran & Bougie, 2016).

~~To determine~~ **In determining** the sample size of an unknown population, this research uses of the formula suggested by Saunders, *et al.* (2012). The formula is  $n^a = (n \times 100) / re\%$ , with  $n^a$  is the needed sample size;  $n$  is minimum sample size (the adapted minimum); and  $re\%$  is response level, expected in percentage. Referring to the previous research conducted by Foong (2015), total 250 respondents are considered enough to meet the minimum sample size and the expected response level is 70 per cent. Therefore, this research spreads 700 online questionnaires randomly to accounting students from year 2015 to year 2018 (students of the first up to the fourth year). The students are from 40 different universities in Java Island. As many 521 questionnaires have been responded and only 503 questionnaires meet the criteria.

Table III Variable definitions

Variable(s)	Definitions
Attitude	<u>A person's tendency to express their feelings that reveal their pleasure or displeasure on an object, a person, or an event.</u>
Learning Environment	<u>Spaces with information resources, experienced individuals, activities and interactive atmospheres where learners can develop their knowledge, skills and values.</u>

<u>Knowledge Enhancement</u>	<u>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.</u>
<u>Career Choice</u>	<u>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 path.</u>

Table III shows the definitions of variable in this study. The list of item questions for each variable are in the appendix section.

## 4.2 Data Collection

This research employs questionnaire survey to gather information from sample. The questionnaires are divided into two parts. The first part consists of eleven questions, which are questions on gender, batch, name of university, type of university, major, GPA, learning system, means of learning, and courses. They are to map and gather socio demography data of the respondents, and to confirm that the diversity data has been fulfilled. Also, at the first part of the questionnaire, the purpose of the research is informed.

The next part consists of three questions of current knowledge seeking intention, six of attitude toward current knowledge enhancement, and five of learning environment. The questionnaires for those three variables have been adapted from a previous research, Foong and Khoo (2015). While intention variable to choose accounting career consisting of four questions are adapted from Croasdell, *et al.* (2011). All students are asked to respond in five-point Likert scale, in which 1 is for strongly disagree and 5 for strongly agree.

## 4.3 Data Analysis

Data analysis employs Partial Least Square (PLS) with validity test, reliability and hypothesis. PLS purpose is to predict the effect of independent variable (X) on dependent variable (Y). Outer model will be used to test validity and reliability, whereas inner model is to test the relation among variables. PLS has been chosen as it is able to project information of data X to few numbers of latent variable to confirm that the first component is the most relevant to predict variable Y (Heberger, 2008). In this research, there are two independent variables, attitude and learning environment, and one variable functions as intervening variable that is knowledge seeking intention. Furthermore, PLS regression can be an effective method for predicting big number of data (Cook and Forzani, 2017), in which this research has big enough data, 503.

Outer loading and square root Average Variance Extracted (AVE) are two criteria that is used to assess convergent validity. The rule of thumb for outer loading and square root AVE are greater than 0.5. Discriminant validity is the degree to which a construct is able to distinguish itself from other constructs. Cross loading can be used to assess the adequacy of discriminant validity. Composite reliability is used to measure the reliability of internal consistency and the rule of thumb for composite reliability and cronbach's alpha are greater than 0.7. Evaluation of the inner model includes model fit, path coefficient, coefficient of determination ( $R^2$ ), effect size ( $f^2$ ), and Stone-Geisser ( $Q^2$ ) test. The rule of thumb for  $R^2$  is 0.70, 0.50, 0.25 for the dependent variable, which represents large, medium, and small respectively. Meanwhile, the rule of thumb for  $f^2$  is 0.02, 0.15, 0.35, which each shows small, medium, and large effects (Hair *et al.*, 2014).

## 5. Results

Table IV3 shows details-demography of the sample. The majority respondents are female students. Although it is dominated by female students, the data quite represents gender distribution due to the fact based on Ministry of Research, Technology, and Higher Education (2019), the number of female students in Java Island are higher than that of male students. Similarly, the number of private universities is more than of public universities in Java Island. More than 70 per cent, the students' GPA is above 3.00 (on scale 4.00) which means respondents' academic performance is good. Testing model fit on Table V4 reveals that the model has been accepted because the minimum value has reached the acceptable range.

**Table IV3. Demographic characteristics of respondents**

Character	Category	Frequency	(%)
Gender	Female	388	77.14
	Male	115	22.86
Batch	2015	141	28.03
	2016	126	25.05
	2017	154	30.62
	2018	82	16.30
Type of University	Public	167	33.20
	Private	336	66.80
GPA	In the first semester	79	15.71
	≤2.50	6	1.19
	2.51-3.00	51	10.14
	3.01-3.50	180	35.79
	>3.50	187	37.18

**Table V4. Model fit and quality indices**

Average path coefficient (APC)=0.231, P<0.001
Average R-squared (ARS)=0.249, P<0.001
Average adjusted R-squared (AARS)=0.246, P<0.001
Average block VIF (AVIF)=1.523, acceptable if ≤ 5, ideally ≤ 3.3
Average full collinearity VIF (AFVIF)=1.475, acceptable if ≤ 5, ideally ≤ 3.3
Tenenhaus GoF (GoF)=0.400, small ≥ 0.1, medium ≥ 0.25, large ≥ 0.36
Sympson's paradox ratio (SPR)=1.000, acceptable if ≥ 0.7, ideally = 1
R-squared contribution ratio (RSCR)=1.000, acceptable if ≥ 0.9, ideally = 1
Statistical suppression ratio (SSR)=1.000, acceptable if ≥ 0.7
Nonlinear bivariate causality direction ratio (NLBCDR)=1.000, acceptable if ≥ 0.7

**Table VI5. Indicators' Mean, Range and Standard Deviation**

Indicator	Total Mean	Range (%)	SD	ATD6	4.09	81.8	0.78
<b>Attitude</b>				<b>Current Knowledge Seeking Intention</b>			
ATD1	4.41	88.2	0.64	CKSI1	4.35	87	0.71
ATD2	4.14	82.8	0.69	CKSI2	4.25	85	0.67
ATD3	4.23	84.6	0.61	CKSI3	3.83	76.6	0.77
ATD4	4.37	87.4	0.61				
ATD5	4.06	81.2	0.78				



Indicator	Total Mean	Range (%)	SD	Intention to choose accounting career			
<b>Learning Environment</b>				ICAC1	3.86	77.2	0.87
LE1	3.84	76.8	0.78	ICAC2	3.85	77	0.83
LE2	4.27	85.4	0.64	ICAC3	3.89	77.8	0.78
LE3	3.77	75.4	0.83	ICAC4	3.84	76.8	0.81
LE4	3.88	77.6	0.80				
LE5	4.21	84.2	0.68				

Table **VII5** presents respondents' score on research variables. Looking at the mean which value is more than 3.40 indicates that the participants' response on CKSI, ATD, LE, and ICAC variables are quite high. Overall with value range above 50 per cent, it can be concluded that the mean is able to represent the respondents' opinions. Besides, the standard deviation values of each variable between 0.61 to 0.87 are considered small, which means respondents' answer the questions with low diversity level.

**Table VII6. Loading and Cross Loading Value**

	ATD	CKSI	LE	ICAC	SE	P value
<b>ATD1</b>	0.728	0.028	0.047	-0.049	0.041	<0.001
<b>ATD2</b>	0.784	-0.043	0.048	-0.047	0.041	<0.001
<b>ATD3</b>	0.797	0.012	-0.060	-0.061	0.040	<0.001
<b>ATD4</b>	0.740	0.028	-0.001	0.030	0.041	<0.001
<b>ATD5</b>	0.639	0.091	0.030	-0.049	0.041	<0.001
<b>ATD6</b>	0.603	-0.126	-0.070	0.216	0.041	<0.001
<b>CKSI1</b>	0.041	0.866	-0.076	-0.011	0.040	<0.001
<b>CKSI2</b>	-0.032	0.905	0.017	-0.000	0.040	<0.001
<b>CKSI3</b>	-0.009	0.745	0.067	0.013	0.041	<0.001
<b>LE1</b>	-0.102	-0.007	0.715	0.002	0.041	<0.001
<b>LE2</b>	0.348	0.066	0.584	-0.055	0.042	<0.001
<b>LE3</b>	0.029	0.144	0.640	0.051	0.041	<0.001
<b>LE4</b>	-0.098	-0.003	0.774	-0.057	0.041	<0.001
<b>LE5</b>	-0.099	-0.169	0.732	0.057	0.041	<0.001
<b>ICAC1</b>	0.025	0.052	-0.041	0.926	0.040	<0.001
<b>ICAC2</b>	-0.035	-0.010	-0.032	0.929	0.040	<0.001
<b>ICAC3</b>	-0.039	-0.016	0.040	0.920	0.040	<0.001
<b>ICAC4</b>	0.049	-0.027	0.033	0.924	0.040	<0.001

Based on Table **VII6**, it can be concluded that each indicator has higher loading value on each measured construct than loading value on other constructs. Therefore, it can be stated that constructs have ample discriminant validity.

**Table VIII7. Correlations among latent variables with sqrts. of AVEs , composite reliability and cronbach's alpha**

	ATD	CKSI	LE	ICAC	Composite reliability	Cronbach's alpha
<b>ATD</b>	0.719	0.499	0.544	0.368	0.864	0.810
<b>CKSI</b>	0.499	0.841	0.445	0.380	0.878	0.790
<b>LE</b>	0.544	0.445	0.692	0.327	0.820	0.725
<b>ICAC</b>	0.368	0.380	0.327	0.925	0.959	0.943

Table VIII7 shows the values of measuring model in terms of correlations among constructs. The result can be stated that square root **Average Variance Extracted (AVE)** value or diagonal value is bigger than 0.50. This value illustrates sufficient convergent validity or construct explains more than half of its variant indicators. (Hair et al., 2014). Then, **composite reliability and cronbach's alpha are administered to measure internal consistency reliability.** Each value of both composite reliability and cronbach's alpha has reached their acceptable range **respectively 0.6 and 0.7.** Thus, this research model has been proven reliable.

Table IX8 points out the effect size **for path coefficients, which can be used to measure whether path coefficients have small, medium, or big influence.** In 1998, Cohen categorized that values 0.02, 0.15, and 0.35 respectively represented small, medium, and big value (Hair et al., 2014). All values on the **above table below** are more than 0.02, which means they have enough effect to be declared relevant from the practical point of view. **The effect size of ATD on CKSI belongs to medium category, while the effect size LE on CKSI and ATD, LE and CKSI on ICAC are in small category.**

**Table IX8. Effect size for path coefficients**

	ATD	CKSI	LE	ICAC
ATD	-	-	-	-
CKSI	0.183	-	0.11	-
LE	-	-	-	-
ICAC	0.073	0.096	0.036	-

**Figure 1. PLS-Based Structural Equation Model**

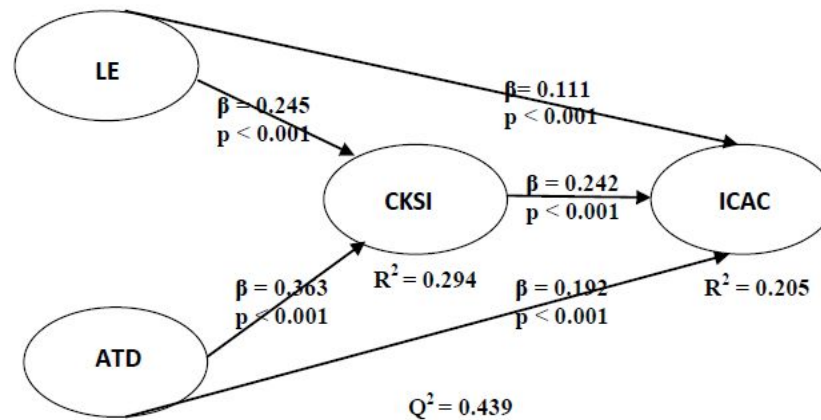


Figure 1 describes the applied model SEM. Beta ( $\beta$ ) coefficient is to show the strength connection between latent variables which are connected with an arrow. All results are very significant with  $p < 0.001$ .

**Table X9. Inner Model Result**

	Direct Effect	Indirect Effect	Total Effect
<b>LE -&gt; CKSI</b>	0.245 ( $p < 0.001$ )	-	0.245 ( $p < 0.001$ )
<b>ATD -&gt; CKSI</b>	0.363 ( $p < 0.001$ )	-	0.363 ( $p < 0.001$ )
<b>CKSI -&gt; ICAC</b>	0.242 ( $p < 0.001$ )	-	0.242 ( $p < 0.001$ )

<b>LE -&gt; ICAC</b>	0.111 (p < 0.001)	LE->CKSI->ICAC 0.059 (p < 0.029)	0.170 (p < 0.001)
<b>ATD -&gt; ICAC</b>	0.192 (p < 0.001)	ATD->CKSI->ICAC 0.088 (p < 0.002)	0.280 (p < 0.001)

Table X9 explains the direct and indirect influence of ~~the following variables~~ the variables: LE on CKSI, ATD on CKSI, CKSI on ICAC, LE on ICAC, and ATD on ICAC. According to the results, R<sup>2</sup> value of 0.294 means that 29 per cent variation change of CKSI variable can be explained by LE and ATD variable with path coefficient of LE variable 0.245 and 0.363 of ATD variable. For the direct effect of ICAC which is explained by LE, ATD, and CKSI as much 0.205 with path coefficient of LE, ATD and CKSI variables respectively 0.111, 0.192, and 0.242.

Then, R<sup>2</sup> is used to count Goodness of Fit (GOF) as follows  $Q^2 = 1 - ((1-0.294) \times (1-0.205)) = 44\%$ . The percentage score means that the effect both direct and indirect of LE, ATD, and CKSI on ICAC is 44 per cent. The indirect effect score of Attitude and Learning Environment on ICAC with CKSI mediating variable 0.294 means that CKSI is able to mediate the relation between LE and ATD over ICAC. Total score LE and ATD can affect ICAC positively directly and indirectly.

## 6. Discussion

In this research, students have had the awareness and strong intention to enhance their current knowledge which is marked by high average response score (Table 65). The statement related to search and read supporting literature has the smallest mean compared to the other two statements. This outcome supports the prior study by Ffoong and Kkhoo (2015) which explain# means that students need to be more active to independently develop their knowledge by searching sources or other references for the sake of learning. However, students agree that developing knowledge is extremely necessary and they possess positive attitude to gain knowledge.

Learning environment variable has pretty high average, which indicates that both the exist curriculum and the educators have been able to create learning environment that improves quality of education for their students. On the contrary, the statement concerning knowledge often becomes source of discussion among students has the smallest mean. It may suggest that interaction among students are not leading to topics related to IC knowledge as they may think such discussion doesn't attract their interest. The discussion concerning IC knowledge needs to be improved so that it supports more effective learning environment. Item LE4 "My teachers always encourage students to read current issues related to accounting, business and other supporting knowledge though it is out/beyond syllabus" has the highest loading value of learning environment but has a low mean value. In this case, teachers need to promote a self-directed classroom so that their students know if they cannot solve a problem then they will have to figure it out by themselves.

The statement that choosing an accounting career is a good idea and the right decision got the highest response. It shows that students have a positive attitude and perception of the accounting career. Moreover, it implies that students have a high expectation on the accounting career as it has a promising prospect. This finding confirms TPB and SCCT which stated that belief and outcome expectation influence someone's career choice. Of the finding on intention to choose accounting career out of total respondents, accounting students who agree to have career in accounting are more dominant than those who disagree or don't want to. Besides, students have positive attitude and perception related to accounting career marked by pretty high

average score on the statement that choosing accounting career is a good idea and right decision. It implies that students think that accounting career is a profitable and has promising future prospect. This finding confirms TPB and SCCT that belief and outcome expectation influence someone's career choice.

In general, it can be concluded that all hypotheses presented in this research can be accepted since they have significant influence (Figure 1). Attitude has positive influence over intention to enhance current knowledge and students' career choice (Hypothesis 2 and hypothesis 3). This is in line with some prior studies (Croasdell *et al.*, 2011; Jackling *et al.*, 2012; Foong and Khoo, 2015) which also discovered the same result. Out of two variables which influence knowledge enhancement, attitude has stronger influence compared to learning environment shown by its bigger Beta ( $\beta$ ). This result is also in line with TPB that attitude is base factor that is able to predict the shaping of someone's intention.

Learning environment has positive influence on current knowledge enhancement and students' career choice (hypothesis 4 and hypothesis 5). This result confirms some prior researches (Hall *et al.*, 2004; Yew *et al.*, 2015; Meijers and Kujipers, 2014; Hopland and Nyhus, 2016). Learning environment which is well designed will be able to stimulate students' interest to gain knowledge all their lives so that they have the qualification required for work. Educators and classmates are part of subjective norms and social support in which these close people are considered having big influence not only on students' career choice but also on supporting the intention to enhance knowledge.

Indirectly positive influence first between attitude and career choice and secondly between learning environment and career choice have been confirmed too (hypothesis 3 and hypothesis 6). Current knowledge enhancement is able to mediate the influence of learning environment and attitude over intention to choose accounting career. It means that current knowledge enhancement can support and strengthen the influence between attitude and learning environment over career choice. Thus, learning environment and attitude can influence students' career choice directly and indirectly.

The findings of this research have also proven that current knowledge seeking intention has positive influence over students' career choice (hypothesis 7). Education background will affect students' intention to choose their career (Yusoff *et al.*, 2011). Accounting students with intention to always enhance their knowledge are likely to have higher self-confidence of their ability as a result it will encourage them to pursue their career in accounting field (Thing and Jalaludin, 2018). It is common that students like to match their strengths and abilities to their future decision in study and career (Beggs *et al.*, 2008). The updated knowledge about accounting and other supporting knowledge and skills may improve students' confidence on their career choice. This finding obviously confirms TPB and SCCT that one's belief of how far he can go to achieve the goal will affect his behaviour/action.

## 7. Conclusion, implication, limitationlimitation, and implication

This study examines how individual attitude and learning environment influence the intention to choose accounting career through intention to enhance career knowledge. Overall, all of the hypotheses of this research are consistent with TPB and SCCT. The Applied TPB and SCCT can prove that attitude and learning environment have a significant role in the career choice making of accounting students either directly or mediated by current knowledge enhancement. The positive belief fuels the intention to enhance current knowledge that active and continuous learning will bring a satisfying benefit or result for the learning individual. This study indicates that a pleasant learning environment can improve learning performance because it is able to create active and independent learning for students. The right attitude and learning environment, directly and indirectly, will also affect students' perception. Good perception makes students not only ready to face the era challenge but also able to choose the right career for themselves. Deciding



to pursue an accounting career takes substantial consideration, ample knowledge, and passion for helping them enjoy all process in the accounting career. Therefore, the need to enhance knowledge and sharpen the skill is essential to do as part of the existed learning process regarding the fact that knowledge and technology always develop by time. The learning process must be done continuously by students, not only at university. Furthermore, in this dynamic era, students and accounting graduates must always be ready to deal not only with foreign competitors but also with fluctuated market trends. This study examines how individual attitude and learning environment influence the intention to choose accounting career through intention to enhance career knowledge. Overall, all of the hypotheses of this research are consistent with TPB and SCCT. The Applied TPB and SCCT can prove that attitude and learning environment have significant role in the career choice making of accounting students either directly or mediated by current knowledge enhancement. The intention to enhance current knowledge is fueled by the positive belief that an active and continuous learning will bring a satisfying benefit or result for the learning individual. This study indicates that a good learning environment can improve learning performance because it is able to create an effective and independent learning for students. In order to have good learning performance and intention to enhance knowledge, students are suggested to have good attitude and effective learning environment. It is so since positive attitude can help create students' interest in learning along with support from people surrounding. The close people necessarily turn on students' awareness to have self-control thus they will be able to enhance their learning. Motivation in form of suggestion, encouragement and experience of the closest people is also an important matter to influence students' attitude.

Good attitude and learning environment directly and indirectly will also affect students' perception. Good perception makes students not only ready to face the era challenge but also able to choose the right career for themselves. Deciding to pursue accounting career takes solid consideration, ample knowledge and passion to help them enjoy all process in the accounting career. Therefore, the need to enhance knowledge and sharpen the skill are essential to do as part of the existed learning process regarding the fact that knowledge and technology always develop by time. Learning process must be done continuously by students not only at university. Evermore in this dynamic era, students and accounting graduates must always be ready to deal not only with foreign competitors but also with fluctuated market trends.

Furthermore, learning environment needs to have continuous improvement and updates to fit in the students' need of the suitable learning system. A good learning environment must facilitate and support students' learning process. Identifying assets of each university is also advisable to discover its strength and weakness of learning environment. Meanwhile, to enhance the learning environment can be in forms of training for educators, fulfilling learning facilities, learning procedure improvement and efficient communication with students. Based on finding in this study, educators are also advised to change their attitudes by providing motivation such as suggestion and encouragement to promotes 'i can' attitude for students. With good learning environment and sufficient technology, students can study comfortably, have fast access to updated information accurately.

The last but not least, considering the coverage sample of this research only Java Island especially East Java, the future research may use bigger sample with wider coverage, for instance the whole area of Indonesia or even area in another country. The variables used in the research are dynamic variables consequently when they are applied in different area, different time, and with different object, the respondents' perception are likely different as well. With GOF value 44 per cent, it indicates that 56 per cent factors outside the variables used in this research can affect the research finding. For future research, it is suggested to apply this topic to different kind of careers. As every career has its own uniqueness, because this research only focuses on how this framework applied to accounting career, future studies may apply this framework to other type of careers. Emphasis on different types of attitude and learning environment might be found in other

~~careers..add mix method, questionnaire and interview, to intensify the result score of learning environment, attitude, current knowledge enhancement, and students' career choice.~~

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## Appendix

38  
39 **Table A1. Items of Attitude**

Item Number	Items
41 <b>ATD1</b>	In my opinion, all accounting students have to be aware of accounting, 42 business and other supporting knowledge development.
44 <b>ATD2</b>	In my opinion, knowledge of accounting, business and other supporting 45 knowledge are important things to always be discussed.
47 <b>ATD3</b>	In my opinion, knowledge of accounting, business and other supporting 48 knowledge can help students value the current business environment 49 development.
51 <b>ATD4</b>	In my opinion, knowledge of accounting, business and other supporting 52 knowledge can help my work performance become better when pursuing 53 career.
54 <b>ATD5</b>	In my opinion, knowledge of accounting, business and other supporting 55 knowledge help students think "out of the box". 56

Education

<b>ATD6</b>	In my opinion, employers will preferably choose graduates with comprehensive knowledge of accounting, business, and other supporting knowledge.
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**Table A2. Items of Current Knowledge Seeking Intention**

<b>Item Number</b>	<b>Items</b>
<b>CKSI1</b>	I have been enhancing my competence related to accounting, business and other supporting knowledge because the knowledge is important for me as an accountant or business manager in the future.
<b>CKSI2</b>	I have been enhancing my competence to gain more knowledge of accounting, business and other supporting knowledge.
<b>CKSI3</b>	I have been looking and reading supporting references to enhance my knowledge of accounting, business and other supporting knowledge.

**Table A3. Items of Learning Environment**

<b>Item Number</b>	<b>Items</b>
<b>LE1</b>	Discussion of current issues on accounting, business and other supporting knowledge are part of the course syllabus.
<b>LE2</b>	Knowledge of accounting, business and other supporting knowledge are required competency for accounting graduates.
<b>LE3</b>	Knowledge of accounting, business and other supporting knowledge often become source of discussion among students.
<b>LE4</b>	My teachers always encourage students to read current issues related to accounting, business and other supporting knowledge though it is out/beyond syllabus.
<b>LE5</b>	My teachers have broad knowledge related to accounting, business and supporting knowledge though it is out/beyond syllabus.

**Table A4. Items of Intention to Choose Accounting Career**

<b>Item Number</b>	<b>Items</b>
<b>ICAC1</b>	I will choose accounting as my future career.
<b>ICAC2</b>	It is likely I will choose accounting as my career.
<b>ICAC3</b>	Choosing accounting as my job is a good idea.
<b>ICAC4</b>	Choosing accounting as my job is a good decision.

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## Journal of Applied Research in Higher Education - Author update

1 message

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**Journal of Applied Research in Higher Education** <onbehalfof@manuscriptcentral.com> Tue, Aug 20, 2019 at 8:18 PM

Reply-To: patrickblessinger@gmail.com

To: elsyehat@petra.ac.id, elsyehat@gmail.com, feliciajs97@gmail.com, fannieeefs@gmail.com, samy@petra.ac.id, yenni@petra.ac.id

20-Aug-2019

Dear Author(s),

It is a pleasure to inform you that your manuscript titled Learning Environment, Students' Attitude and Intention to Enhance Current Knowledge in the Context of Choosing Accounting Career (JARHE-06-2019-0156.R1) has passed initial screening and is now awaiting reviewer invitation.

The manuscript was submitted by Asst. Prof. Saorce Hatane with you listed as a co-author.

As you are listed as a co-author, if you have not already done so please log in to <https://mc.manuscriptcentral.com/jarhe> and check that your account details are complete and correct, these details will be used should the paper be accepted for publication.

Yours sincerely,  
Dr. Patrick Blessinger  
Editor, Journal of Applied Research in Higher Education



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**Journal of Applied Research in Higher Education - Decision on Manuscript ID  
JARHE-06-2019-0156.R1**

1 message

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**Journal of Applied Research in Higher Education** <onbehalf@manuscriptcentral.com> Mon, Nov 4, 2019 at 11:47 PM  
Reply-To: mbr.mpb@gmail.com  
To: elsyehat@petra.ac.id, elsyehat@gmail.com

04-Nov-2019

Dear Prof. Hatane:

Manuscript ID JARHE-06-2019-0156.R1 entitled "Learning Environment, Students' Attitude and Intention to Enhance Current Knowledge in the Context of Choosing Accounting Career" which you submitted to the Journal of Applied Research in Higher Education, has been reviewed. The comments of the reviewer(s) are included at the bottom of this letter.

The reviewer(s) have recommended major revisions to the submitted manuscript, before it can be considered for publication. Therefore, I invite you to respond to the reviewer(s)' comments and revise your manuscript. Eventual acceptance is contingent upon addressing all reviewers' concerns and the editor-in-chief's final approval. The editor-in-chief reserves the right to not accept a paper if the author does not address all reviewers' and senior editor's concerns.

To revise your manuscript, log into <https://mc.manuscriptcentral.com/jarhe> and enter your Author Centre, where you will find your manuscript title listed under "Manuscripts with Decisions." Under "Actions," click on "Create a Revision." Your manuscript number has been appended to denote a revision.

You will be unable to make your revisions on the originally submitted version of the manuscript. Instead, revise your manuscript using a word processing program and save it on your computer. Please also highlight the changes to your manuscript within the document by using the track changes mode in MS Word or by using bold or coloured text. Once the revised manuscript is prepared, you can upload it and submit it through your Author Centre.

When submitting your revised manuscript, you will be able to respond to the comments made by the reviewer(s) in the space provided. You can use this space to document any changes you make to the original manuscript. In order to expedite the processing of the revised manuscript, please be as specific as possible in your response to the reviewer(s).

**IMPORTANT:** Your original files are available to you when you upload your revised manuscript. Please delete any redundant files before completing the submission.

Because we are trying to facilitate timely publication of manuscripts submitted to the Journal of Applied Research in Higher Education, your revised manuscript should be uploaded as soon as possible. If it is not possible for you to submit your revision in a reasonable amount of time, we may have to consider your paper as a new submission.

Please note that Emerald requires you to clear permission to re-use any material not created by you. If there are permissions outstanding, please send these to Emerald as soon as possible. Emerald is unable to publish your paper with permissions outstanding.

Once again, thank you for submitting your manuscript to the Journal of Applied Research in Higher Education and I look forward to receiving your revision.

Sincerely,  
Dr. Madasu Bhaskara Rao  
Senior Editor, Journal of Applied Research in Higher Education  
[mbr.mpb@gmail.com](mailto:mbr.mpb@gmail.com), [dr.mbhaskararao@gmail.com](mailto:dr.mbhaskararao@gmail.com)

Referee(s)' Comments to Author:  
Referee: 1

Recommendation: Minor Revision



Comments:

The paper treats an interesting topic regarding the influence of the learning environment and students' attitude towards choosing accounting career mediated by intention to enhance the current knowledge. However, the structure of the paper is required a modification in order to reveal the papers' academic value. Thus, a minor revision is still needed.

Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?: The paper seems to be treating an interesting topic and could potentially reveal some innovative findings. Thus, the paper has convinced that it has an adding value in terms of theoretical and practical implications. The "Introduction" should state in a clear way the innovation of the research.

2. Relationship to Literature: Does the paper demonstrate an adequate understanding of the relevant literature in the field and cite an appropriate range of literature sources? Is any significant work ignored?: Literature covers a wide range of relevant studies, however authors should enrich the literature a little more on the direction of use in the "Discussion". What is more, the "Discussion" section should be better renamed as "Discussion of the results". The "Discussion" section, performs a comparative analysis with past literature, however further comparative analysis is required in order to reveal the adding value of the present paper.

3. Methodology: Is the paper's argument built on an appropriate base of theory, concepts, or other ideas? Has the research or equivalent intellectual work on which the paper is based been well designed? Are the methods employed appropriate?: The "Research Methodology" section should be better renamed as "Methodology", following the basic points of methodology structure: method, sample and demographics, data analysis. The content of this section provides the necessary information.

4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: The "Results" section should be better renamed as "Findings". The "Findings" section should only refer to the findings of the quantitative research of the present study, thus the demographic characteristics of respondents on "Table IV" should be better analyzed in "Sample and Demographics" section of the "Methodology" section.

5. Implications for research, practice and/or society: Does the paper identify clearly any implications for research, practice and/or society? Does the paper bridge the gap between theory and practice? How can the research be used in practice (economic and commercial impact), in teaching, to influence public policy, in research (contributing to the body of knowledge)? What is the impact upon society (influencing public attitudes, affecting quality of life)? Are these implications consistent with the findings and conclusions of the paper?: The "Conclusion, implication, limitation" section should better renamed as "Limitations of present study and suggestions for future research" and "Conclusion". Thus, the "Limitations of present study and suggestions for future research" section should be separated from "Conclusion" section, for reasons of clarity, and should be further elaborated. The innovation should be indicated in the "Discussion of the results" section and be further discussed in the "Conclusions" section.

6. Quality of Communication: Does the paper clearly express its case, measured against the technical language of the field and the expected knowledge of the journal's readership? Has attention been paid to the clarity of expression and readability, such as sentence structure, jargon use, acronyms, etc.: The quality of communication throughout the paper is very good and a quality paper is observed, however a language check is required in order to avoid language mistakes. Keywords are very few and should be more specific e.g. the keyword "attitude" is a quite generic, thus is better for authors to write "students' attitude". In the "Abstract" the structure should be in a form of coherent text, following the basic points about the paper: research questions, methodology, basic findings, innovation, implications.

Referee: 2

Recommendation: Accept

Comments:

The revisions made in this version do broadly address the main concerns from my earlier review (and those of my fellow reviewers), so I would be happy to recommend acceptance.

Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?: This article may make a useful contribution to the social psychology literature relating to the factors underlying (and cumulatively determining) university students' career choices, in the specific academic and professional context of accountancy, as well as in the specific geographic and cultural context of Indonesia. The research undertaken includes a survey questionnaire which has been set up and analysed with statistical rigour. This revised version goes some way towards elucidating and developing the theoretical framework, and sharpening the data's focus and intent.

2. Relationship to Literature: Does the paper demonstrate an adequate understanding of the relevant literature in the field and cite an appropriate range of literature sources? Is any significant work ignored?: The article does draw upon a commendably thorough set of relevant material, from literatures on accounting, educational environments and attitudinal approaches. The article would appear to have been somewhat strengthened by the revisions made in this regard. The article has been very thoroughly and carefully referenced, and the bibliography is in good order.

3. Methodology: Is the paper's argument built on an appropriate base of theory, concepts, or other ideas? Has the research or equivalent intellectual work on which the paper is based been well designed? Are the methods employed appropriate?: The survey itself has succeeded in gathering a relatively large scale set of responses, and it has generated some potentially valuable data. There is also a helpful and realistic reflection (on page 13) on the methodology's constraints. The revised version incorporates some helpful clarification of the key terms deployed.

4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: Some worthwhile improvements have been made to the results' presentation and discussion.

5. Implications for research, practice and/or society: Does the paper identify clearly any implications for research, practice and/or society? Does the paper bridge the gap between theory and practice? How can the research be used in practice (economic and commercial impact), in teaching, to influence public policy, in research (contributing to the body of knowledge)? What is the impact upon society (influencing public attitudes, affecting quality of life)? Are these implications consistent with the findings and conclusions of the paper?: The conclusions have been usefully clarified in this revised version.

6. Quality of Communication: Does the paper clearly express its case, measured against the technical language of the field and the expected knowledge of the journal's readership? Has attention been paid to the clarity of expression and readability, such as sentence structure, jargon use, acronyms, etc.: There is scope in places, I think, for further clarification of accuracy of expression, but the revisions made have brought an improvement in this regard.

Referee: 3

Recommendation: Reject

Comments:

This paper describes empirical research based on a survey of students, however it does not set up the research question well, and does not identify how the items on the survey were selected or what they are exactly measuring. As the result, the conclusions and implications are difficult to interpret. It is not clear what the specific contribution of this study is. Much of the conclusions is based on the output of statistical software analysis, and the statistical work is described well. However, the statistical analysis can only be as good as the research question and the data used. More effort should go into explaining the research question and describing the implications correctly - why should the reader bother with this study?

Additional Questions:

1. Originality: Does the paper contain new and significant information adequate to justify publication?: The paper reports the results of a new survey and goes into a lot of detail on statistical analysis. However, it is not clear what the survey questions were actually measuring. I find little correlation between the questions on the survey instrument and their interpretation in the paper.

2. Relationship to Literature: Does the paper demonstrate an adequate understanding of the relevant literature in the field and cite an appropriate range of literature sources? Is any significant work ignored?: The paper reviews a good amount of literature on the theory of reasoned action, theory of planned behavior, and the social cognitive career theory, however this review is by no means comprehensive. It is not clear how this work adds to this literature - this should be explained.

3. Methodology: Is the paper's argument built on an appropriate base of theory, concepts, or other ideas? Has the research or equivalent intellectual work on which the paper is based been well designed? Are the methods employed appropriate?: The methodology is based on a survey. The statistical analysis is appropriate and is described in detail. It is the strong part of the study. The weak part is the research question and the survey question design. As mentioned above, it is not clear what the survey questions were actually measuring.

4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?: The statistical analysis is appropriate, but the tables presented are copied straight from statistical software and little attempt is made to clarify the titles of the rows and columns. It would help if the discussion is stream-lined and has fewer acronyms.

The conclusion contains such phrases as: "This study indicates that a pleasant learning environment can improve learning performance because it is able to create active and independent learning for students." In my opinion, there is nothing in this research that actually measures student performance or active learning.

5. Implications for research, practice and/or society: Does the paper identify clearly any implications for research, practice and/or society? Does the paper bridge the gap between theory and practice? How can the research be used in practice (economic and commercial impact), in teaching, to influence public policy, in research (contributing to the body of knowledge)? What is the impact upon society (influencing public attitudes, affecting quality of life)? Are these implications consistent with the findings and conclusions of the paper?: A much more detailed discussion of the implications of this study is needed. As it currently stands, the conclusion at times does not describe the actual results and makes wide claims that have little basis in this study.

6. Quality of Communication: Does the paper clearly express its case, measured against the technical language of the field and the expected knowledge of the journal's readership? Has attention been paid to the clarity of expression and readability, such as sentence structure, jargon use, acronyms, etc.: The paper has some strong sections, especially the statistical analysis. However, the introduction and conclusion do not make the case for this research well. The research question is not well defined and the contributions of this study are not explained well.



**\* How-to-submit-a-revision.pdf**

669K

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## Journal of Applied Research in Higher Education - Author update

4 messages

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**Journal of Applied Research in Higher Education** <onbehalfof@manuscriptcentral.com> Mon, Nov 4, 2019 at 6:32 AM

Reply-To: patrickblessinger@gmail.com

To: elsyehat@petra.ac.id, elsyehat@gmail.com, feliciajs97@gmail.com, fannieeefs@gmail.com, samy@petra.ac.id, yenni@petra.ac.id

03-Nov-2019

Dear Author(s),

It is a pleasure to inform you that all required reviews have been received for your manuscript entitled "Learning Environment, Students' Attitude and Intention to Enhance Current Knowledge in the Context of Choosing Accounting Career" and that your paper is now awaiting an Editor Decision.

Yours sincerely,  
Dr Patrick Blessinger  
Editorial Assistant, Journal of Applied Research in Higher Education  
[patrickblessinger@gmail.com](mailto:patrickblessinger@gmail.com)

---

**Saorce Elsyeh Hatane** <elsyehat@petra.ac.id>

Tue, Nov 5, 2019 at 7:07 AM

To: patrickblessinger@gmail.com, dr.mbaskararao@gmail.com

Dear Dr. Madasu Bhaskara Rao and Dr Patrick Blessinger,

Thank you very much for your emails and all the valued comments on my manuscript: "Learning Environment, Students' Attitude and Intention to Enhance Current Knowledge in the Context of Choosing Accounting Career". I really appreciate it.

I want to confirm, perhaps I have a misunderstanding in the revision process please apologize me.

The manuscript was firstly submitted on 17 Jun 2019. It got minor revision. The revision was submitted on 21 July 2019. I have tried to follow the submission process. Hope I did not miss any steps.

I just wonder, why my revision submission became just like a new submission.

The comments I got now, are they a new comment as my manuscript is assumed as a new submission?

or the comments are the updated comments from my revision?

Thank you for your attention

Best regards,

Saorce Elsyeh Hatane  
Business Accounting Lecturer  
Petra Christian University

[Quoted text hidden]

---

**Dr. M. Bhaskara Rao** <dr.mbaskararao@gmail.com>

Tue, Nov 5, 2019 at 8:10 AM

To: Saorce Elsyeh Hatane <elsyehat@petra.ac.id>

Cc: Patrick Blessinger <patrickblessinger@gmail.com>

Dear Dr. Saorce Elsyeh,

Thank you for your email. The comments you received are for your revised submission. You may further revise your manuscript to address these concerns and resubmit.

Regards,

**Dr. M. Bhaskara Rao**

[Quoted text hidden]

[Quoted text hidden]



---

**Saorce Elsy Hatane** <elsyehat@petra.ac.id>  
To: "Dr. M. Bhaskara Rao" <dr.mbhaskararao@gmail.com>

Thu, Nov 14, 2019 at 11:57 AM

Dear Dr. M. Bhaskara Rao,

Thank you very much for your email and the confirmation

Best regards,

Saorce Elsy Hatane  
Business Accounting Lecturer  
Petra Christian University

[Quoted text hidden]



**Learning Environment, Students' Attitude and Intention to Enhance Current Knowledge in the Context of Choosing Accounting Career**

Journal:	<i>Journal of Applied Research in Higher Education</i>
Manuscript ID	JARHE-06-2019-0156.R2
Manuscript Type:	Research Paper
Keywords:	Students' attitudes, Learning environment, Knowledge enhancement, Career choice

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## Learning Environment, Students' Attitude and Intention to Enhance Current Knowledge in the Context of Choosing Accounting Career

### Abstract

**Purpose** – This research examines the influence of the learning environment and students' attitude towards choosing accounting career mediated by intention to enhance the current knowledge.

**Design/methodology/approach** – The online survey is adopted to test the research model of this research. There are 503 usable responses collected with the effective response rate of 72 per cent. Data analysis and hypothesis testing use Partial Least Square as part of the Structural Equation Modelling technique.

**Findings** – The results of this research indicate that accounting students possess positive attitude both towards the intention to enhance the current knowledge and choosing their accounting career. The learning environment includes educators and friends who give significant influence on students' intention. Besides, current knowledge enhancement is also discovered to be able to mediate the link between attitude, learning environment and intention to choose accounting career.

**Research limitation/implications** – Different generations may generate either different perception or different orientation in choosing accounting career. Therefore, future research can consider wider coverage and more updated object.

**Practical implication** – Findings of this research suggest that periodic improvement and renewal are necessary to administer to create an optimum learning environment, in term of teachers' capacity, teaching materials and supporting social environment.

**Originality/value** – This study contributes to any research related to attitudes towards choosing an accounting career. This study is the leading study which combines **student** attitude variable, learning environment, current knowledge enhancement, and career choice in one single model.

**Keywords** – **Student** attitude, Learning environment, Knowledge enhancement, Career choice.

**Paper type:** Research paper

### 1. Introduction

It is undeniable that the world has been entering digital age where rapid growth in technology from time to time takes place and that it drives many companies to consider using sophisticated technology to do works possibly done by humans (Guthrie at al. 2015). At present, automations in accounting activities, auditing, and compliance at work are easy to find (Dawson, 2015; Roos, 2015). It causes big disruption in workforce, job creation and even disappearance of particular profession (Gada, 2016; Friedman, 2016; Gardner, 2017). Yusoff *et al.* (2011) stated that accounting profession remains crucial and belongs to a promising global career. In Indonesia, the latest data of Institute of Indonesia Chartered Accountants (IAI) revealed that there are 226,780 organisations in need of accountants (IAI, 2014). Indonesia approximately has 35,000 accounting students graduated every year (IAI, 2016), yet the registered accountants at association of accountant profession in Indonesia are only 24,587.

IFAC, International Federation of Accountants (2017) declared that on the one hand, technology causes some risks. On the other hand, technology is capable to offering chances. Stuart Chaplin, vice presidents of finance –Risk Management on Trading and Shell Supply, and member of PAIB IFAC Committee suggested that technology gives staff chances to focus on activities which offer higher added value. These chances must be supported by qualified knowledge of future accountants since many present companies are offering jobs for individuals with new skills and competencies (Maretti, 2013; Smil, 2013; Gardner, 2017). Those who possess

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2  
3 skill, experience and right competency to navigate organisation in difficult times continue to be in  
4 demand (ACCA, 2016). Along with the changing demand and hope of job giver to accountants,  
5 awareness or desire on how necessary to enhance competency and new skill will be seriously  
6 required for future accountants to adapt themselves in the dynamic working environment.

7 Students' intent to seek or to enhance knowledge heavily depends on their attitude.  
8 Schwarz *et al.* (2009) viewed attitude as the most applied construct to predict behaviour intention.  
9 Other empirical studies also show that individual attitude is a very influential construct over  
10 individual intention then later over individual behaviour and work performance. Students' attitude  
11 is not only influenced by themselves, but also people around them including educators (Blazar  
12 and Kraft, 2016). Educators are the party who play an important role in the whole education  
13 process. Their main responsibilities are to educate, to guide, to direct and to become a role model  
14 for their students. Educators' role can shift students' attitude and perception on knowledge to  
15 more positive outlook and increase students' interest in accounting career (Umar, 2014) thus they  
16 can be excellent and successful accountant graduates.

17 Besides attitudes, external factor such as learning environment also supports students'  
18 desire to enhance knowledge. University as a means to gain knowledge needs to create learning  
19 environment which promotes lifelong learning skill (Laal and Salamati, 2012). A highly qualified  
20 learning environment also needs to be capable to facilitate effective independent learning effort  
21 of which skill of independent learning is crucial to prepare graduates facing the reality and dynamic  
22 business environment (Foong and Khoo, 2015). However, up to the present time, there are still  
23 many universities administer traditional curriculum as guidance for students. The curriculum  
24 should have been changed and adapted into integrated competencies curriculum and more active  
25 teaching learning along with the changing era (Pincus *et al.*, 2017).

26 In conclusion, the objective of this study is to determine whether attitude and learning  
27 environment can affect students to choose career in accounting through their intention to enhance  
28 their current knowledge. **The contribution of this study is combining the attitude variable, learning  
29 environment, current knowledge enhancement, and career choice in one single model. In  
30 addition, this study focusses on accounting students in Indonesia of some universities across six  
31 provinces in Java Island, namely Province of Banten, Central Java, West Java, Jakarta,  
32 Yogyakarta, and East Java.** According to Higher Education National Accreditation Board (2019),  
33 there are 334 accounting major strata 1 in Java Island; 74 accredited A and 189 accredited B.  
34 The remaining parts of this paper are literature review followed by hypothesis development.  
35 Research methodology and findings are presented after the hypothesis development. The last  
36 parts discuss result and conclusion, implication, and also limitation.

## 37 38 39 40 **2. Literature Review**

### 41 42 **2.1 Theory of Reasoned Action & Theory of Planned Behavior**

43  
44 Martin Fishbein firstly proposed the theory of Reasoned Action (TRA) in 1967, and then it  
45 was further developed by Fishbein and Ajzen in 1975 and 1980 (Ajzen, 2012). This theory relates  
46 to belief, attitude, intention, and behaviour. Intention is viewed as the best instrument to predict  
47 individual behaviour; the stronger intention, the higher possibility of someone to involve in  
48 particular behaviour and conversely (Bekoe *et al.*, 2018). TRA is best at explaining behaviour  
49 under someone's control, but not best at explaining behaviour beyond someone's control. To  
50 anticipate such situation, in 1988 Ajzen added construct perceived behavioural control to the  
51 original theory which later is known as Theory of Planned Behaviour (TPB) (Tang and Seng,  
52 2016). The TRA and TPB primary assumption are that individual's belief is shaped in line with  
53 reality. Individual may be irrational while considering his action due to either inaccurate or  
54 incomplete gathered information. However, all decisions made under uncertainty are expected to  
55 bear satisfying results after having considered all effects and consequences (Ajzen, 2011).  
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TPB has been widely used in prior studies to investigate students' career choice as well as major intention (Table I). Based on TPB, behaviour intention is affected by three main factors; subjective norms, perceived behavioural control, and attitudes. Subjective norms are one's perception on social pressure to involve or not to involve in a particular behaviour. Subjective norms are based on normative beliefs. Meanwhile, normative beliefs are one's belief to behave which is influenced by the hope of important people surrounding (Owusu *et al.*, 2018). The people who are considered important are family and close friend who is capable to influence individual behaviour. Besides, perceived behavioural control or self-efficiency refers to one's perception on easiness or difficulty to involve in the behaviour influenced by the resource availability such as tools, skills, abilities, and also chances. Attitude means a series of beliefs which are shaped based on one's assessment concerning the final result of particular behaviour (Tang and Seng, 2016). When the result of particular behaviour is considered worth, valuable and beneficial, then one's attitude is likely positive with higher chances to involve in that behaviour.

**Table I Literature Review of TPB**

Author	Description
Penelope L. Bagley, Derek Dalton, and Marc Ortegren (2012)	Attitudes, subjective norms, perceived behavioural control affect career choice of Big 4 or non-Big 4 accounting firms
Derek W. Dalton, Steve Buchheit, and Jeffrey J. McMillan (2014)	Attitudes, subjective norms, perceived behavioural control affect accounting students' decision to choose either audit or tax as career
Lei Wen, Hongwei (Chris) Yang, Danlu Bu, Lizabeth Diers, Huaqing Wang (2018)	TPB is able to predict the choice accounting students make between public accounting or private accounting
Lim Chhoung Tang Cheaseth Seng (2016)	Guidance, career expectation and personal characteristic influence students' decision on accounting major
Rita Amoah Bekoe, Godfred Matthew Yaw Owusu, Charles Gyamfi Ofori, Anthony Essel- Anderson, Edem Emerald Welbeck, (2018)	Attitudes, referent group, personal interest and perception influence students to choose accounting major

## 2.2 Social Cognitive Career Theory

Social Cognitive Career Theory (SCCT) was introduced by Lent, Brown and Hackett in 1994 to explain factors which influenced one's choice (Ng *et al.*, 2017). SCCT itself is a Social Cognitive Theory (SCT) base which was proposed by Bandura in 1986 and extended to study more fields such as academic performance, health behaviour and organisation development (McKenzie *et al.*, 2018). The purpose of the theory is to predict goal's role which is generally shaped by interest, self-efficacy, and outcome expectations which affect the interest in education and job, choice-making, career persistence and work performance, also satisfaction and welfare (Foley and Lytle, 2015; Lent and Brown, 2013). Meanwhile, interest refers to like or dislike someone to a particular activity or profession. The outcome expectation leads to consequences which are going to face as the effect of doing or not doing an activity. Self-efficacy points to one's

belief in his ability to motivate others either to do an activity or to pursue the dreamed career (Dong *et al.*, 2016).

SCCT has been widely used in prior studies to predict factors which determined someone's career choice (Table II). Related to the decision making process in term of career choice, behaviours, personal factors, and environmental factors are viewed as the main elements which are able to influence the process (Dong *et al.*, 2016). The theory proposed by Ajzen in 1988 and Bandura in 1986 showed that someone's behaviour is motivated by goal and intention (Lent and Brown, 2013). Self-efficacy and outcome expectation are considered as predictor of personal factors; While environmental factor in this study can be related to social supports, which are from parents, teachers and classmates (Saifuddin *et al.*, 2013), and factor of educational background, learning experience, and academic performance.

**Table II Literature Review of SCCT**

Author	Description
Samina M. Saifuddin, Lorraine S. Dyke and Maria Rasouli (2013)	Self-efficacy and outcome expectation (career aspiration) are able to predict career behaviour undergraduate students
Yen-Hong Ng, Sue-Pei Lai, Zhi-Peng Su, Jing-Yi Yap, Hui-Qi Teoh, Han Lee (2017)	Intrinsic motivation and career exposure are able to support the individual to choose accounting career.
Sophie McKenzie, Jo Coldwell-Neilson, Stuart Palmer (2018)	Outcome expectation and self-efficacy become the factors which influence the career choice IT students.
Godfred M.Y. Owusu, Anthony Essel-Anderson, Teddy Ossei Kwakye, Rita Amoah Bekoe, Charles Gyamfi Ofori (2018)	Self-efficacy, outcome expectation, interest, referent group influence the students' career choice.

### 2.3 Learning Environment

Learning environment covers all facilities and activities related to learning. The facilities can be non-physical, for instance, curriculum, learning methods, teaching methods, and can be physical, such as classroom, laboratory, and library (Lancaster and Milia, 2015). In addition, the learning environment also covers social relation of people involved in the learning such as teachers and friends (Hopland and Nyhus, 2016). According to Loreman *et al.* (2010), students must be able to play double roles, both as teacher and student for themselves. This condition is a challenge for higher education to support and facilitate a learning system which allows that happens. The approach of deep learning system will be able to create commitment and interest of students, while the non-deep learning system approach focusses on learning, referring only to textbooks (Bhusry and Ranjan, 2012).

The primary purpose of education system is to enhance knowledge, skill, and students' ability so it is capable of producing competitive graduates. However, education system in higher education may not be able to optimize its students' independent learning attempt (Hopland and Nyhus, 2016). Many people think that learning takes place only at formal education, while in fact, learning can be outside formal education that is non-formal and informal education. Eshach (2007) defined formal learning as learning which is regular and structured such as formal education and company training, while non-formal learning is one out of formal learning which contains learning element but not explicitly established as learning, for example, discipline gained in the workplace. On the other hand, Informal learning is any learning which takes place



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3 spontaneously, which usually is gained from daily life and experience. The lifelong learning  
4 concept combines the three kinds of above mentioned as one unity.

5 Lifelong learning is a continuous learning process which encourages individual to think,  
6 to act and to participate in developing knowledge and skill which are needed in his whole life  
7 (Eggelmeyer, 2010; Billet, 2018). To be professional accountants, it takes awareness to involve  
8 in lifelong learning as the key to success (ACCA, 2018). In the competitive working world at  
9 present, individual must be able to study fast by applying good lifelong learning (Isaksson *et al.*,  
10 2015). Meanwhile, involving in the lifelong learning itself needs not only perception and attitude  
11 change but also learning environment, which is able to facilitate changes (Buza *et al.*, 2010).

12 Cieřlik and Stel (2017) highlighted in their research that learning environment needs to be  
13 designed in line with students' future needs in order to increase students' motivation and success.  
14 Accounting students usually think that accounting merely as knowledge to take note, to report  
15 and to analyse company financial transaction. Accounting also requires students' skill not only to  
16 comprehend principle and concept but also to own creative solution and supporting logical  
17 thinking (Manganaris and Spathis, 2012). In this context, the right curriculum, teaching methods,  
18 and learning method are demanded to achieve the learning goal. Students can also utilize the  
19 extracurricular activities in higher education as a means to build their skills and experience.  
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## 22 **2.4 Current Knowledge Enhancement**

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24 Human being always possesses curiosity or a big desire of new knowledge (Lindholm,  
25 2018). It is a human nature to learn and attempt to push the knowledge to the higher end until  
26 the goal reached. Human may also feel that there is a particular situation that is not satisfying and  
27 not relevant hence, it needs improvement from what have been had. Along with knowledge  
28 development, which is faster due to a more dynamic environment, the big desire of knowledge  
29 triggers the need to enhance the current knowledge (Zuhaili *et al.*, 2015).

30 Gaining new knowledge, individual will be able to enhance his knowledge and skill  
31 (Pacharapha and Ractham, 2012). Wyness and Dalton (2018) think that prior knowledge can  
32 makeway for new knowledge through process collecting information from many different sources  
33 then add them to the current knowledge. Expanding the current knowledge not only can make the  
34 individual have more to offer but also can contribute to future innovations (Rusly *et al.*, 2015).  
35 Moreover, the quality and characteristic of new knowledge can affect knowledge enhancement  
36 significantly (Al-Salti *et al.*, 2010). Therefore, it requires individual effort to seek for valuable  
37 knowledge and skill to understand the knowledge.  
38

39 Davies *et al.* (2012) show that mature students prefer jobs that can facilitate them to  
40 develop technical skills regardless of whether the work provides social benefits or a high salary.  
41 In every occupation, various tasks and projects require workers to learn new things. It allows  
42 workers to enhance their current knowledge and also allows for continuous learning.

43 In this research, intellectual capital (IC) knowledge is used as a proxy of current  
44 knowledge. The definition of IC, adopted from Chartered Institute of Management Accountants  
45 (CIMA), is ownership of professional knowledge and experience, skill, good relation, and  
46 technology comprehension, which can give a competitive advantage to the organisation in later  
47 use. IC knowledge is employed since topics related to IC are not commonly found in accounting  
48 curriculum, therefore students' attitude towards intention to enhance IC knowledge coming from  
49 inner motivation which in this case is related to lifelong learning (Foong and Khoo, 2015).  
50

## 51 **2.5 Career Choice**

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53 Career choice has been used as an essential topic in career researches for years  
54 (Chaichanasakul *et al.*, 2011). Career choice is an intro plan which can affect most of one's career  
55 path (Thing and Jalaludin, 2018). Foley and Lytle (2015) stated that suitable career could  
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determine one's welfare and life satisfaction. Besides, career choice can be paved from thinking of what ambition, interest, and goal to be achieved. Choosing the right career can help someone reach success while a bad career choice will lead to disappointment and failure.

In this research, career choice refers to a question whether accounting graduates will choose to have a career in accounting field. Of several reasons, accounting is viewed as an exciting career; one of the reasons is that accounting is one of jobs which offers an excellent chance for individual to work in many sectors and industries. Furthermore, accounting is considered as a respectable and prestigious job (ACCA, 2013). Fields of accounting can cover the field of audit, tax, finance accounting, finance, etc. (Ng *et al.*, 2017). According to Dalton *et al.* (2014), audit field and tax are more preferable for accounting students.

### 3. Hypothesis Development and Research Framework

Each individual has different attitudes depending on influences which shape them. Based on TPB, behavioural intention basically is often affected by someone's attitude over behaviour and expected perception behaviour. Furthermore, according to SCCT, someone's attitude can be shaped from his/her interest. When someone has high interest over a particular activity, that person will tend to enhance his intention to do an action. Then, Jackling *et al.* (2012) suggested that factors coming from insides (inner self) like attitude and interest are able to influence someone's choice along with his tendency to respond and to act.

Some earlier researches which studied the relation between attitude and intention (Croasdell *et al.*, 2011 ; Ahmed *et al.*, 2011; Hassandoust *et al.*, 2011; Jackling *et al.*, 2012; Foong and Khoo, 2015) found that attitude has a positive effect over someone's intention in terms of major choice, social software use, knowledge sharing, career choice, and knowledge enhancement. The relation between attitude and intention suggests that one's perception and interest on a particular matter will significantly affect one's possibility to commit not only to enhance his knowledge but also to work in accounting field. Therefore, it leads to the following hypotheses:

- H1: There is a positive influence of attitude and intention to enhance current knowledge.
- H2: There is a positive influence of attitude and intention to pursue a career in accounting.
- H3: The intention to enhance current knowledge mediates the relation between attitude and intention to pursue a career in accounting.

Prior research conducted by Hall, *et al.* (2004) discovered that learning environment and educators who motivate the students make the students study more in-depth, which then impacts knowledge enhancement. Educators are able to stimulate deep learning by administering active learning technique such as group discussion and problem-based learning (Yew *et al.*, 2015). An excellent learning environment can inspire and intensify students' intention to study independently. According to Ajzen (2011), one's perception to be involved in a particular behaviour is influenced by its environment that is support and hope of people surrounding.

Furthermore, based on SCCT theory, environment factor is included as another main influential factor on deciding term of career choice. The characteristics of learning environment highly contribute to career choice through the kind of competencies learned, and to career dialogue with both educators and professionals (Meijers and Kuijpers, 2014). Hopland and Nyhus (2016) in their research findings stated that the satisfaction over learning environment is able to motivate students to study harder, either in the classroom or outside the classroom. Eventually, those lead to the following hypotheses:

- H4: There is a positive influence of the learning environment and intention to enhance current knowledge



H5: There is a positive influence of the learning environment and intention to choose accounting career.

H6: Intention to enhance current knowledge mediates the relation between learning environment and career intention in accounting.

According to Cieřlik and Stel (2017), individual with adequate education will prefer flexibility to determine his career choice. It is due to the fact that each career will demand a series of different skills and knowledge, and the need of knowledge should be in line with career path chosen. Another prior knowledge by Yusoff *et al.* (2011) has discussed how significant knowledge over career choice. The results revealed that students who have knowledge related professional accounting prefer being public accountant to students who avoid acquiring knowledge related to professional accounting.

In the learning process, the acquired knowledge will give more significant benefits to someone as long as the knowledge can be mastered, kept and improved (Bhusry and Ranjan, 2012). Thing and Jalaludin (2018) in their research discovered that accounting students have bigger chance to choose career in accounting if they possess essential skills and required knowledge. Students' trust on their skill and knowledge (strong self-efficacy beliefs) in term of accounting will consequently trigger their interest in accounting career which later will motivate them to pursue accounting career. Thus, it leads to hypothesis:

H7: There is a positive influence of current knowledge enhancement intentions over intention to choose accounting career.

#### 4. Methodology

Quantitative case study approach is used in this research. A questionnaire survey is developed from prior study to test hypotheses which have been presented. The questionnaires started to be spread out in December 2018 and closed in one month, in January 2019.

##### 4.1 Method

This research employs questionnaire survey to gather information from sample. The questionnaires are divided into two parts. The first part consists of eleven questions, which are questions on gender, batch, name of university, type of university, major, GPA, learning system, means of learning, and courses. They are to map and gather socio demography data of the respondents, and to confirm that the diversity data has been fulfilled. Also, at the first part of the questionnaire, the purpose of the research is informed.

The next part consists of three questions of current knowledge seeking intention, six of attitude toward current knowledge enhancement, and five of learning environment. The questionnaires for those three variables have been adapted from a previous research, Foong and Khoo (2015). While intention variable to choose accounting career consisting of four questions are adapted from Croasdell, *et al.* (2011). All students are asked to respond in five-point Likert scale, in which 1 is for strongly disagree and 5 for strongly agree.

Table III shows the definitions of variable in this study. The list of item questions for each variable are in the appendix section.

**Table III Variable definitions**

Variable(s)	Definitions
Attitude	A person's tendency to express their feelings that reveal their pleasure or displeasure on an object, a person, or an event.

Learning Environment	Spaces with information resources, experienced individuals, activities and interactive atmospheres where learners can develop their knowledge, skills and values.
Knowledge Enhancement	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.
Career Choice	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 path.

#### 4.2 Sample Size and Demographic

Respondents are accounting students of year 2015 to 2018 with the study program accredited B and the universities are spread in Java Island. According to Ministry of Research, Technology, and Higher Education (2018), accreditation is one of external quality guarantee systems which purpose is to inform the fitness/feasibility of the study program and the university to public. Therefore, accredited A and B have very fine quality. And Java Island is chosen since it has the most universities of other islands (Central Bureau of Statistic, 2015).

With the criteria, this research employs non-probability sampling in which not all elements have equal chances to be chosen due to some criteria to meet. Specifically, this research uses purposive-judgment sampling, a sample selection method on specific target group, which is expected able to provide related information (Sekaran & Bougie, 2016).

In determining the sample size of an unknown population, this research uses of the formula suggested by Saunders, *et al.* (2012). The formula is  $n^a = (n \times 100) / re\%$ , with  $n^a$  is the needed sample size;  $n$  is minimum sample size (the adapted minimum); and  $re\%$  is response level, expected in percentage. Referring to the previous research conducted by Foong (2015), total 250 respondents are considered enough to meet the minimum sample size and the expected response level is 70 per cent. Therefore, this research spreads 700 online questionnaires randomly to accounting students from year 2015 to year 2018 (students of the first up to the fourth year). The students are from 40 different universities in Java Island. As many 521 questionnaires have been responded and only 503 questionnaires meet the criteria.

Table IV shows demography of the sample. The majority respondents are female students. Although it is dominated by female students, the data quite represents gender distribution due to the fact based on Ministry of Research, Technology, and Higher Education (2019), the number of female students in Java Island are higher than that of male students. Similarly, the number of private universities is more than of public universities in Java Island. More than 70 per cent, the students' GPA is above 3.00 (on scale 4.00) which means respondents' academic performance is good.

**Table IV Demographic characteristics of respondents**

Character	Category	Frequency	(%)
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Gender	Female	388	77.14
	Male	115	22.86
Batch	2015	141	28.03
	2016	126	25.05
	2017	154	30.62
	2018	82	16.30
Type of University	Public	167	33.20
	Private	336	66.80
GPA	In the first semester	79	15.71
	≤2.50	6	1.19
	2.51-3.00	51	10.14
	3.01-3.50	180	35.79
	>3.50	187	37.18

### 4.3 Data Analysis

Data analysis employs Partial Least Square (PLS) with validity test, reliability and hypothesis. PLS purpose is to predict the effect of independent variable (X) on dependent variable (Y). Outer model will be used to test validity and reliability, whereas inner model is to test the relation among variables. PLS has been chosen as it is able to project information of data X to few numbers of latent variable to confirm that the first component is the most relevant to predict variable Y (Heberger, 2008). In this research, there are two independent variables, attitude and learning environment, and one variable functions as intervening variable that is knowledge seeking intention. Furthermore, PLS regression can be an effective method for predicting big number of data (Cook and Forzani, 2017), in which this research has big enough data, 503.

Outer loading and square root Average Variance Extracted (AVE) are two criteria that is used to assess convergent validity. The rule of thumb for outer loading and square root AVE are greater than 0.5. Discriminant validity is the degree to which a construct is able to distinguish itself from other constructs. Cross loading can be used to assess the adequacy of discriminant validity. Composite reliability is used to measure the reliability of internal consistency and the rule of thumb for composite reliability and cronbach's alpha are greater than 0.7. Evaluation of the inner model includes model fit, path coefficient, coefficient of determination ( $R^2$ ), effect size ( $f^2$ ), and Stone-Geisser ( $Q^2$ ) test. The rule of thumb for  $R^2$  is 0.70, 0.50, 0.25 for the dependent variable, which represents large, medium, and small respectively. Meanwhile, the rule of thumb for  $f^2$  is 0.02, 0.15, 0.35, which each shows small, medium, and large effects (Hair *et al.*, 2014).

### 5. Findings

Testing model fit on Table V reveals that the model has been accepted because the minimum value has reached the acceptable range. Table VI presents respondents' score on research variables. Looking at the mean which value is more than 3.40 indicates that the participants' response on CKSI, ATD, LE, and ICAC variables are quite high. Overall with value range above 50 per cent, it can be concluded that the mean is able to represent the respondents' opinions. Besides, the standard deviation values of each variable in range of 0.61 to 0.87 are considered small, which means respondents' answer the questions with low diversity level.

**Table V. Model fit and quality indices**

Average path coefficient (APC)=0.231, P<0.001
Average R-squared (ARS)=0.249, P<0.001
Average adjusted R-squared (AARS)=0.246, P<0.001
Average block VIF (AVIF)=1.523, acceptable if $\leq 5$ , ideally $\leq 3.3$
Average full collinearity VIF (AFVIF)=1.475, acceptable if $\leq 5$ , ideally $\leq 3.3$
Tenenhaus GoF (GoF)=0.400, small $\geq 0.1$ , medium $\geq 0.25$ , large $\geq 0.36$
Sympson's paradox ratio (SPR)=1.000, acceptable if $\geq 0.7$ , ideally = 1
R-squared contribution ratio (RSCR)=1.000, acceptable if $\geq 0.9$ , ideally = 1
Statistical suppression ratio (SSR)=1.000, acceptable if $\geq 0.7$
Nonlinear bivariate causality direction ratio (NLBCDR)=1.000, acceptable if $\geq 0.7$

**Table VI Indicators' Mean, Range and Standard Deviation**

Indicator	Total Mean	Range (%)	SD	Indicator	Total Mean	Range (%)	SD
<b>Attitude</b>				<b>Learning Environment</b>			
ATD1	4.41	88.2	0.64	LE1	3.84	76.8	0.78
ATD2	4.14	82.8	0.69	LE2	4.27	85.4	0.64
ATD3	4.23	84.6	0.61	LE3	3.77	75.4	0.83
ATD4	4.37	87.4	0.61	LE4	3.88	77.6	0.80
ATD5	4.06	81.2	0.78	LE5	4.21	84.2	0.68
ATD6	4.09	81.8	0.78	<b>Intention to choose accounting career</b>			
<b>Current Knowledge Seeking Intention</b>				ICAC1	3.86	77.2	0.87
CKSI1	4.35	87	0.71	ICAC2	3.85	77	0.83
CKSI2	4.25	85	0.67	ICAC3	3.89	77.8	0.78
CKSI3	3.83	76.6	0.77	ICAC4	3.84	76.8	0.81

**Table VII Loading and Cross Loading Value**

	ATD	CKSI	LE	ICAC	SE	P value
<b>ATD1</b>	0.728	0.028	0.047	-0.049	0.041	<0.001
<b>ATD2</b>	0.784	-0.043	0.048	-0.047	0.041	<0.001
<b>ATD3</b>	0.797	0.012	-0.060	-0.061	0.040	<0.001
<b>ATD4</b>	0.740	0.028	-0.001	0.030	0.041	<0.001
<b>ATD5</b>	0.639	0.091	0.030	-0.049	0.041	<0.001
<b>ATD6</b>	0.603	-0.126	-0.070	0.216	0.041	<0.001
<b>CKSI1</b>	0.041	0.866	-0.076	-0.011	0.040	<0.001
<b>CKSI2</b>	-0.032	0.905	0.017	-0.000	0.040	<0.001
<b>CKSI3</b>	-0.009	0.745	0.067	0.013	0.041	<0.001
<b>LE1</b>	-0.102	-0.007	0.715	0.002	0.041	<0.001
<b>LE2</b>	0.348	0.066	0.584	-0.055	0.042	<0.001
<b>LE3</b>	0.029	0.144	0.640	0.051	0.041	<0.001
<b>LE4</b>	-0.098	-0.003	0.774	-0.057	0.041	<0.001
<b>LE5</b>	-0.099	-0.169	0.732	0.057	0.041	<0.001
<b>ICAC1</b>	0.025	0.052	-0.041	0.926	0.040	<0.001
<b>ICAC2</b>	-0.035	-0.010	-0.032	0.929	0.040	<0.001
<b>ICAC3</b>	-0.039	-0.016	0.040	0.920	0.040	<0.001
<b>ICAC4</b>	0.049	-0.027	0.033	0.924	0.040	<0.001

Based on Table VII, it can be concluded that each indicator has higher loading value on each measured construct than loading value on other constructs. Therefore, it can be stated that constructs have ample discriminant validity.

**Table VIII Correlations among latent variables with sqrts. of AVEs , composite reliability and Cronbach's alpha**

	ATD	CKSI	LE	ICAC	Composite reliability	Cronbach's alpha
ATD	0.719	0.499	0.544	0.368	0.864	0.810
CKSI	0.499	0.841	0.445	0.380	0.878	0.790
LE	0.544	0.445	0.692	0.327	0.820	0.725
ICAC	0.368	0.380	0.327	0.925	0.959	0.943

Table VIII shows the values of measuring model in terms of correlations among constructs. The result can be stated that square root AVE value or diagonal value is bigger than 0.50. This value illustrates sufficient convergent validity or construct explains more than half of its variant indicators. Then, each value of both composite reliability and cronbach's alpha has reached their acceptable range 0.7. Thus, this research model has been proven reliable.

Table IX points out the effect size for path coefficients. All values on the table below are more than 0.02, which means they have enough effect to be declared relevant from the practical point of view.

**Table IX Effect size for path coefficients**

	ATD	CKSI	LE	ICAC
ATD	-	-	-	-
CKSI	0.183	-	0.11	-
LE	-	-	-	-
ICAC	0.073	0.096	0.036	-

**Figure 1. PLS-Based Structural Equation Model**

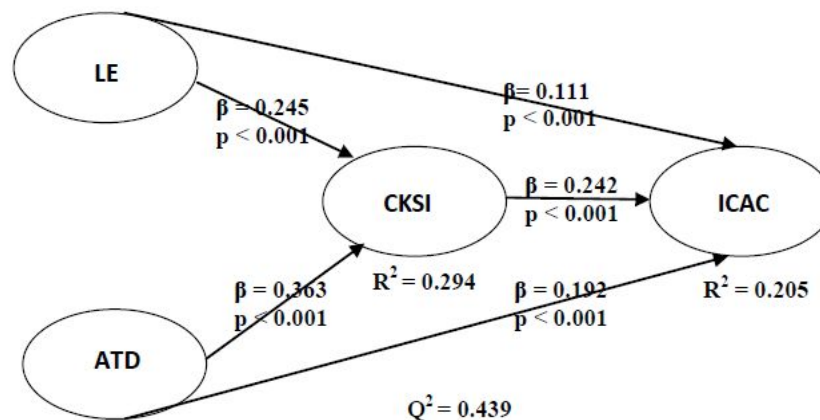


Figure 1 describes the applied model SEM. Beta ( $\beta$ ) coefficient is to show the strength connection between latent variables which are connected with an arrow. All results are very significant with  $p < 0.001$ .

**Table X Inner Model Result**

Direct Effect	Indirect Effect	Total Effect
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<b>LE -&gt; CKSI</b>	0.245 (p < 0.001)	-	0.245 (p < 0.001)
<b>ATD -&gt; CKSI</b>	0.363 (p < 0.001)	-	0.363 (p < 0.001)
<b>CKSI-&gt; ICAC</b>	0.242 (p < 0.001)	-	0.242 (p < 0.001)
<b>LE -&gt; ICAC</b>	0.111 (p < 0.001)	LE->CKSI->ICAC 0.059 (p < 0.029)	0.170 (p < 0.001)
<b>ATD -&gt; ICAC</b>	0.192 (p < 0.001)	ATD->CKSI->ICAC 0.088 (p < 0.002)	0.280 (p < 0.001)

Table X explains the direct and indirect influence of the variables. According to the results, R<sup>2</sup> value of 0.294 means that 29 per cent variation change of CKSI variable can be explained by LE and ATD variable with path coefficient of LE variable 0.245 and 0.363 of ATD variable. For the direct effect of ICAC which is explained by LE, ATD, and CKSI as much 0.205 with path coefficient of LE, ATD and CKSI variables respectively 0.111, 0.192, and 0.242.

Then, R<sup>2</sup> is used to count Goodness of Fit (GOF) as follows  $Q^2 = 1 - ((1-0.294) \times (1-0.205)) = 44\%$ . The percentage score means that the effect both direct and indirect of LE, ATD, and CKSI on ICAC is 44 per cent. The indirect effect score of Attitude and Learning Environment on ICAC with CKSI mediating variable 0.294 means that CKSI is able to mediate the relation between LE and ATD over ICAC. Total score LE and ATD can affect ICAC positively directly and indirectly.

## 6. Discussion of the results

In this research, students have had the awareness and strong intention to enhance their current knowledge which is marked by high average response score (Table 6). The statement related to search and read supporting literature has the smallest mean compared to the other two statements. This outcome supports the prior study by Foong and Khoo (2015) which explain that students need to be more active to independently develop their knowledge by searching sources or other references for the sake of learning. However, students agree that developing knowledge is extremely necessary and they possess positive attitude to gain knowledge.

Learning environment variable has pretty high average, which indicates that both the exist curriculum and the educators have been able to create learning environment that improves quality of education for their students. **The Indonesian accounting students experience the non-physical learning environment which lead them to have high commitment and interest in learning (Lancaster and Millia, 2015; Bhusry and Ranjan, 2012).** On the contrary, the statement concerning knowledge often becomes source of discussion among students has the smallest mean. It may suggest that interaction among students are not leading to topics related to IC knowledge as they may think such discussion doesn't attract their interest. Item LE4 "My teachers always encourage students to read current issues related to accounting, business and other supporting knowledge though it is out/beyond syllabus" has the highest loading value of learning environment but has a low mean value. In this case, teachers need to promote a self-directed classroom so that their students know if they cannot solve a problem then they will have to figure it out by themselves. **It implies that despite the fact that accounting students are committed and interested in learning, the higher education system in Indonesia is still struggling to optimize the students' independent learning (Hopland and Nyhus, 2016).**

The statement that choosing an accounting career is a good idea and the right decision got the highest response. It shows that students have a positive attitude and perception of the



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3 accounting career. Moreover, it implies that students have a high expectation on the accounting  
4 career as it has a promising prospect. This finding confirms TPB and SCCT which stated that  
5 belief and outcome expectation influence someone's career choice.

6 In general, it can be concluded that all hypotheses presented in this research can be  
7 accepted since they have significant influence (Figure 1). Attitude has positive influence over  
8 intention to enhance current knowledge and students' career choice (Hypothesis 2 and hypothesis  
9 3). This is in line with some prior studies (Croasdell *et al.*, 2011; Jackling *et al.*, 2012; Foong and  
10 Khoo, 2015) which also discovered the same result. Out of two variables which influence  
11 knowledge enhancement, attitude has stronger influence compared to learning environment  
12 shown by its bigger Beta ( $\beta$ ). This result is also in line with TPB that attitude is base factor that is  
13 able to predict the shaping of someone's intention.

14 Learning environment has positive influence on current knowledge enhancement and  
15 students' career choice (hypothesis 4 and hypothesis 5). This result confirms some prior  
16 researches (Hall *et al.*, 2004; Yew *et al.*, 2015; Meijers and Kujipers, 2014; Hopland and Nyhus,  
17 2016). Learning environment which is well designed will be able to stimulate students' interest to  
18 gain knowledge all their lives so that they have the qualification required for work. Educators and  
19 classmates are part of subjective norms and social support in which these close people are  
20 considered having big influence not only on students' career choice but also on supporting the  
21 intention to enhance knowledge.

22 Indirectly positive influence first between students' attitude and career choice, and  
23 secondly between learning environment and career choice have been confirmed too (hypothesis  
24 3 and hypothesis 6). Current knowledge enhancement is able to mediate the influence of learning  
25 environment and attitude over intention to choose accounting career. It means that current  
26 knowledge enhancement can support and strengthen the influence between attitude and learning  
27 environment over career choice. Thus, learning environment and attitude can influence students'  
28 career choice directly and indirectly.

29 The findings of this research have also proven that current knowledge seeking intention  
30 has positive influence over students' career choice (hypothesis 7). Education background will  
31 affect students' intention to choose their career (Yusoff *et al.*, 2011). Accounting students with  
32 intention to always enhance their knowledge are likely to have higher self-confidence of their  
33 ability as a result it will encourage them to pursue their career in accounting field (Thing and  
34 Jalaludin, 2018). It is common that students like to match their strengths and abilities to their future  
35 decision in study and career (Beggs *et al.*, 2008). The updated knowledge about accounting and  
36 other supporting knowledge and skills may improve students' confidence on their career choice.  
37 This finding obviously confirms TPB and SCCT that one's belief of how far he can go to achieve  
38 the goal will affect his behaviour/action.

## 41 42 **7. Conclusion**

43  
44 This study examines how individual attitude and learning environment influence the  
45 intention to choose accounting career through intention to enhance career knowledge. Overall,  
46 all of the hypotheses of this research are consistent with TPB and SCCT. The Applied TPB and  
47 SCCT can prove that attitude and learning environment have a significant role in the career choice  
48 making of accounting students either directly or mediated by current knowledge enhancement.  
49 The positive belief fuels the intention to enhance current knowledge that active and continuous  
50 learning will bring a satisfying benefit or result for the learning individual. This study indicates that  
51 a pleasant learning environment can improve learning performance because it is able to create  
52 active and independent learning for students. The right attitude and learning environment, directly  
53 and indirectly, will also affect students' perception. Good perception makes students not only  
54 ready to face the era challenge but also able to choose the right career for themselves. Deciding  
55 to pursue an accounting career takes substantial consideration, ample knowledge, and passion  
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for helping them enjoy all process in the accounting career. Therefore, the need to enhance knowledge and sharpen the skill is essential to do as part of the existed learning process regarding the fact that knowledge and technology always develop by time. The learning process must be done continuously by students, not only at university. Evermore in this dynamic era, students and accounting graduates must always be ready to deal not only with foreign competitors but also with fluctuated market trends.

Furthermore, learning environment needs to have continuous improvement and updates to fit in the students' need of the suitable learning system. A good learning environment must facilitate and support students' learning process. Identifying assets of each university is also advisable to discover its strength and weakness of learning environment. Meanwhile, to enhance the learning environment can be in forms of training for educators, fulfilling learning facilities, learning procedure improvement and efficient communication with students. Based on finding in this study, educators are also advised to change their attitudes by providing motivation such as suggestion and encouragement to promotes 'i can' attitude for students.

## 8. Limitation of present study and suggestion of future research

Considering the coverage sample of this research only Java Island especially East Java, the future research may use bigger sample with wider coverage, for instance the whole area of Indonesia or even area in another country. The variables used in the research are dynamic variables consequently when they are applied in different area, different time, and with different object, the respondents' perception are likely different as well. With GOF value 44 per cent, it indicates that 56 per cent factors outside the variables used in this research can affect the research finding. As every career has its own uniqueness, future studies may apply this framework to other type of careers. Emphasis on different types of attitude and learning environment might be found in other careers.

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## Appendix

**Table A1. Items of Attitude**

Item Number	Items
<b>ATD1</b>	In my opinion, all accounting students have to be aware of accounting, business and other supporting knowledge development.
<b>ATD2</b>	In my opinion, knowledge of accounting, business and other supporting knowledge are important things to always be discussed.
<b>ATD3</b>	In my opinion, knowledge of accounting, business and other supporting knowledge can help students value the current business environment development.
<b>ATD4</b>	In my opinion, knowledge of accounting, business and other supporting knowledge can help my work performance become better when pursuing career.
<b>ATD5</b>	In my opinion, knowledge of accounting, business and other supporting knowledge help students think "out of the box".
<b>ATD6</b>	In my opinion, employers will preferably choose graduates with comprehensive knowledge of accounting, business, and other supporting knowledge.

**Table A2. Items of Current Knowledge Seeking Intention**

Item Number	Items
<b>CKSI1</b>	I have been enhancing my competence related to accounting, business and other supporting knowledge because the knowledge is important for me as an accountant or business manager in the future.
<b>CKSI2</b>	I have been enhancing my competence to gain more knowledge of accounting, business and other supporting knowledge.
<b>CKSI3</b>	I have been looking and reading supporting references to enhance my knowledge of accounting, business and other supporting knowledge.

**Table A3. Items of Learning Environment**

Item Number	Items
<b>LE1</b>	Discussion of current issues on accounting, business and other supporting knowledge are part of the course syllabus.



<b>LE2</b>	Knowledge of accounting, business and other supporting knowledge are required competency for accounting graduates.
<b>LE3</b>	Knowledge of accounting, business and other supporting knowledge often become source of discussion among students.
<b>LE4</b>	My teachers always encourage students to read current issues related to accounting, business and other supporting knowledge though it is out/beyond syllabus.
<b>LE5</b>	My teachers have broad knowledge related to accounting, business and supporting knowledge though it is out/beyond syllabus.

**Table A4. Items of Intention to Choose Accounting Career**

<b>Item Number</b>	<b>Items</b>
<b>ICAC1</b>	I will choose accounting as my future career.
<b>ICAC2</b>	It is likely I will choose accounting as my career.
<b>ICAC3</b>	Choosing accounting as my job is a good idea.
<b>ICAC4</b>	Choosing accounting as my job is a good decision.

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**Journal of Applied Research in Higher Education - Manuscript ID JARHE-06-2019-0156.R2**

1 message

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**Journal of Applied Research in Higher Education** <onbehalf@manuscriptcentral.com> Mon, Feb 3, 2020 at 2:29 AM  
Reply-To: patrickblessinger@gmail.com  
To: elsyehat@petra.ac.id, elsyehat@gmail.com

02-Feb-2020

Dear Asst. Prof. Hatane:

Your manuscript entitled "Learning Environment, Students' Attitude and Intention to Enhance Current Knowledge in the Context of Choosing Accounting Career" has been successfully submitted online and is presently being given full consideration for publication in the Journal of Applied Research in Higher Education.

Your manuscript ID is JARHE-06-2019-0156.R2.

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Sincerely,  
Journal of Applied Research in Higher Education Editor

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**Journal of Applied Research in Higher Education** <onbehalfof@manuscriptcentral.com> Wed, Feb 19, 2020 at 8:00 PM  
Reply-To: mbr.mpb@gmail.com  
To: elsyehat@petra.ac.id, elsyehat@gmail.com, feliciajs97@gmail.com, fannieeefs@gmail.com, samy@petra.ac.id, yenni@petra.ac.id

19-Feb-2020

Dear Hatane, Saarce; Setiono, Felicia; Setiawan, Fannie; Semuel, Hatane; Mangoting, Yenni

It is a pleasure to accept your manuscript JARHE-06-2019-0156.R2, entitled "Learning Environment, Students' Attitude and Intention to Enhance Current Knowledge in the Context of Choosing Accounting Career" in its current form for publication in Journal of Applied Research in Higher Education. Please note, no further changes can be made to your manuscript.

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Thank you for your contribution. On behalf of the Editors of Journal of Applied Research in Higher Education, we look forward to your continued contributions to the Journal.

Sincerely,  
Dr. Madasu Bhaskara Rao  
Senior Editor, Journal of Applied Research in Higher Education  
[mbr.mpb@gmail.com](mailto:mbr.mpb@gmail.com), [dr.mbhaskararao@gmail.com](mailto:dr.mbhaskararao@gmail.com)

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