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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 et 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

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. Schwartz 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 (Blazer 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) 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).

In conclusion, the objective of this study is to determine whether attitude and learning environment can affect students to choose career in accounting through their intention to enhance their current knowledge. The contribution of this study is combining the attitude variable, learning environment, current knowledge enhancement, and career choice in one single model. In addition, this study focuses 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 parts of this paper are literature review followed by hypothesis development. Research methodology and findings are presented after the hypothesis development. The last parts 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). 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 primary assumption 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 their intention (Table 3). 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 of one's efficiency refers to one's perception on ease 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 (Ting 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 C. Fogarty, David Dissan, and Mark Ormrod (2012)	Attitudes, subjective norms, perceived behavioural control affect career choice of Big 4 or non-Big 4 accounting firms.
David W. Dunn, David Buchheit, and Jeffrey J. McRae (2014)	Attitudes, subjective norms, perceived behavioural control affect accounting students' intention to choose either audit or tax as career.
Lei Wei, Huiqian (Chris) Tang, Derek BL Lizaola-Dera, Huiqing Wang (2018)	TPB is able to predict the choice accounting students make between public accounting or private accounting.
Lee Chuanng Tang Cheeann Seng (2018)	Distance, career expectation and personal characteristics influence students' decision on accounting major.
Mia Ameyn Hamee, Sushil Matthew Yau, Deyun, Charles Dwyer, Dion, Anthony Egan, Anderson, Edyn Ernesti Wolcott (2018)	Attitudes, interest group, personal interest and perceptual 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 1996 to explain factors which influenced one's choice (Ng et al., 2017). SCCT itself is a Social Cognitive Theory (SCT) form which was proposed by Bandura in 1988 and extended to study more fields such as academic performance, health behaviour and organisation development (McKenzie et al., 2019). The purpose of the theory is to predict goals 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, job satisfaction and welfare (Foley and Lytle, 2013; 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 I). 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 1982 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-Ci Teoh, Han Lee (2017)	Intrinsic motivation and career exposure are able to support the individual to choose accounting career.
Sophie McKendie, Jo Caldwell-Nelson, Stuart Palmer (2016)	Outcome expectation and self-efficacy become the factors which influence the career choice IT students.
Godfred M.Y. Oweusu, Anthony Essel-Anderson, Teddy Ossel Kwakye, Rita Amoah Besoe, 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 Mills, 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 Lorenman 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

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 (Eggelmayer, 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).

Credlik and Stal (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. 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.

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 hence, it needs improvement from what have been had. Along with 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).

Gaining new knowledge, individual will be able to enhance his knowledge and skill (Pacharapha and Raciham, 2012). Wyness and Dalton (2018) think that prior knowledge can make 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). Moreover, the quality and characteristic of new knowledge can affect knowledge enhancement significantly (Al-Salti *et al.*, 2010). Therefore, it requires individual effort to seek for valuable knowledge and skill to understand the knowledge.

Davies *et al.* (2012) show that mature students prefer jobs that can facilitate them to develop technical skills regardless of whether the work provides social benefits or a high salary. In every occupation, various tasks and projects require workers to learn new things. 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 use. IC knowledge is employed since topics related to IC are not commonly found in accounting curriculum, 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 essential topic in career researches for years (Chaichanasakul *et al.*, 2011). Career choice is an intro plan which can affect most of one's career path (Thing and Jalaludin, 2018). Foley and Lytle (2015) stated that suitable career could

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 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 (Crossdel *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 Azen (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 Myhve (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.

H5: Intention to enhance current knowledge mediates the relation between learning environment and career intention in accounting.

According to Cieslik 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 (Bhuery 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, Fcong and Khoo (2015). While intention variable to choose accounting career consisting of four questions are adapted from Crossdell, 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 $n^2 = (n \times 100) / re\%$, with n^2 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	308	77.14
	Male	115	22.86
Batch	2015	141	28.03
	2016	128	25.06
	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), 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 Q^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 percent, 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 0.67 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 ≤ 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
Simpson'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 VI Indicators' Mean, Range and Standard Deviation

Indicator	Total Mean	Range (%)	SD	Indicator	Total Mean	Range (%)	SD
Attitude				Learning Environment			
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	Intention to choose accounting career			
Current Knowledge Seeking Intention				ICAC1	3.88	77.2	0.87
CKSI1	4.35	87	0.71	ICAC2	3.88	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
ATD1	0.728	0.028	0.047	-0.049	0.041	<0.001
ATD2	0.784	-0.043	0.048	-0.047	0.041	<0.001
ATD3	0.797	0.012	-0.060	-0.061	0.040	<0.001
ATD4	0.740	0.028	-0.001	0.030	0.041	<0.001
ATD5	0.839	0.091	0.030	-0.049	0.041	<0.001
ATD6	0.803	-0.128	-0.070	0.216	0.041	<0.001
CKSI1	0.041	0.866	-0.076	-0.011	0.040	<0.001
CKSI2	-0.032	0.805	0.017	-0.000	0.040	<0.001
CKSI3	-0.009	0.745	0.067	0.013	0.041	<0.001
LE1	-0.102	-0.007	0.715	0.002	0.041	<0.001
LE2	0.348	0.066	0.584	-0.055	0.042	<0.001
LE3	0.029	0.144	0.640	0.051	0.041	<0.001
LE4	-0.098	-0.003	0.774	-0.057	0.041	<0.001
LE5	-0.099	-0.169	0.732	0.057	0.041	<0.001
ICAC1	0.025	0.052	-0.041	0.926	0.040	<0.001
ICAC2	-0.035	-0.010	-0.032	0.929	0.040	<0.001
ICAC3	-0.039	-0.018	0.040	0.920	0.040	<0.001
ICAC4	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	0.711	0.488	0.544	0.388	0.884	0.810
CKSI	0.488	0.847	0.448	0.280	0.878	0.780
LE	0.544	0.448	0.888	0.327	0.800	0.728
ICAC	0.388	0.280	0.327	0.828	0.808	0.840

Table VIII shows the values of measuring model in terms of correlations among constructs. The result can be stated that square root AVE or diagonal value is bigger than 0.50. This value fulfills 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	0.103	-	0.11	-
LE	-	-	-	-
ICAC	0.071	0.088	0.088	-

Figure 1. PLS-Based Structural Equation Model

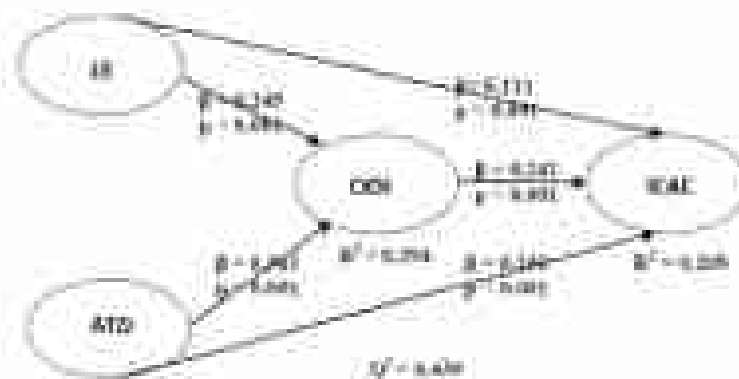


Figure 1 describes the applied model-SEM. Beta (β) coefficient is to show the strength connection between latent variables which are connected with an arrow. All results are very significant with $p < 0.001$.

Table X Inner Model Result

Direct Effect	Indirect Effect	Total Effect
---------------	-----------------	--------------

LE → CKSI	0.245 (p < 0.001)	-	0.245 (p < 0.001)
ATD → CKSI	0.363 (p < 0.001)	-	0.363 (p < 0.001)
CKSI → ICAC	0.242 (p < 0.001)	-	0.242 (p < 0.001)
LE → ICAC	0.111 (p < 0.001)	LE → CKSI → ICAC 0.069 (p < 0.029)	0.170 (p < 0.001)
ATD → ICAC	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, R² 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, R² is used to count Goodness of Fit (GOF) as follows $G^2 = 1 - ((1 - 0.294) \times (1 - 0.205)) = 44\%$. 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 outbeyond 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

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 SCTT which stated 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 (Cromwell et al., 2011; Jeebing et al., 2013; Foong and Khee, 2016) 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 (β). This result is also in line with TPB that attitude is basic 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 (Hsu et al., 2004; Yee et al., 2018; Meyers and Kuppens, 2014; Highland and Myrus, 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 three things are considered having big influence not only on students' career choice but also on equipping the intention to enhance knowledge.

Indirectly positive influence first between students' 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). Educator background will affect students' intention to choose their career (Yusuf et al., 2011). Accounting students with intention to always enhance their knowledge are likely to have higher self-efficacies of their study as a result it will encourage them to pursue their career in accounting field (Ding and Jiaohu, 2018). It is common that students like to match their strengths and abilities to their future decision in study and career (Bago et al., 2006). The updated knowledge about accounting and other supporting knowledge and skills may improve students' confidence on their career choice. This finding strongly confirms TPB and SCTT that one's belief of how far he can go to achieve the goal will affect his behaviour action.

7. Conclusion

The 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 considered as **TPB and SCTT**. The Applied TPB and SCTT 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 new challenge but also able to choose the right career for themselves. Deciding to pursue an accounting career needs substantial preparation, ample knowledge, and passion.

for helping them enjoy all process in the accounting career. Therefore, the need to enhance knowledge and sharpen the skills 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. Evenmore in the dynamic era, students and accounting graduates must always be ready to deal not only with tough 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 future learning system. A good learning environment must facilitate and support students' learning process. Identifying assets of each university is also advantage to discover its strength and weakness of learning environment. Meanwhile, to enhance the learning environment can be in forms of training for educators, improving 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 promote "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 subject, 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
AT01	In my opinion, all accounting students have to be aware of accounting, business and other supporting knowledge development.
AT02	In my opinion, knowledge of accounting, business and other supporting knowledge are important things to always be discussed.
AT03	In my opinion, knowledge of accounting, business and other supporting knowledge can help students value the current business environment development.
AT04	In my opinion, knowledge of accounting, business and other supporting knowledge can help my work performance become better when getting a career.
AT05	In my opinion, knowledge of accounting, business and other supporting knowledge help students think "out of the box".
AT06	In my opinion, employers will probably choose graduates with comprehensive knowledge of accounting, business, and other supporting knowledge.

Table A2. Items of Current Knowledge Seeking Intention

Item Number	Items
CKS01	I have been enhancing my competences related to accounting, business and other supporting knowledge because the knowledge is important for me as an accountant or business manager in the future.
CKS02	I have been enhancing my competences to gain more knowledge of accounting, business and other supporting knowledge.
CKS03	I have been looking and reading supporting literature to enhance my knowledge of accounting, business and other supporting knowledge.

Table A3. Items of Learning Environment

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

LE1	Knowledge of accounting, business and other supporting knowledge are required compulsory for accounting graduates.
LE2	Knowledge of accounting, business and other supporting knowledge often become source of discomfort among students.
LE3	My teachers always encourage students to read current issues related to accounting, business and other supporting knowledge though it is difficult/slow.
LE4	My teachers have broad knowledge related to accounting, business and supporting knowledge though it is a bit hard to follow.

Table A4. Items of Intention to Choose Accounting Career

Item Number	Items
ICAC1	I will choose accounting as my future career.
ICAC2	If it is easy, I will choose accounting as my career.
ICAC3	Choosing accounting as my job is a good idea.
ICAC4	Choosing accounting as my job is a good decision.

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