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Submission date: 21-Feb-2022 08:07PM (UTC+0700)

Submission ID: 1767532797

File name: test_turnitin.docx (149.69K)

Word count: 5832

Character count: 33867

The Mediating Effect of Student's Perception and Satisfaction on the Relationship of Learning Environment and Accounting Career

ABSTRACT

This study was inspired by accounting students' failure to put their knowledge in line with their career choice in the accounting field, which in turn becomes a concern to higher education providers and accountant associations to be solved. This study aims to discover accounting students' intention to be an accountant in accounting education in Indonesia. Data was gathered through a survey with questionnaires involving accounting undergraduate students of both universities and colleges of private and government as of vocational education in Indonesia. The 311 collected questionnaires were analyzed using Partial Least Square (PLS). The study proves that the learning environment is the main factor that influencing students' intention to pursue their career in the accounting field. The learning environment as an external factor can alter either perception or perspective of accounting students concerning the accounting profession, which then affects students' intention to pursue a career in the accounting field. Another finding of this study is that perception of students' beliefs built through interaction and experience of the learning environment elements can affect their satisfaction and intention to pursue a career in the accounting field.

Keywords: Learning environment, Student's perception, Student's satisfaction, Career choice

INTRODUCTION

The Industrial Revolution 4.0 era and some *artificial intelligence* (AI) applications have significant impacts on how the industry manages its functions in its organization, and the accountant profession is no exception. Information technology, which is likely to replace the human role, is perceived as a threat to the accountant profession (Friedman, 2016; Gardner, 2017). The increased demand for the accounting profession and universities' minimum offer allows researchers to research the underlying motivation of accounting students' intent to be accountants. Referring to the Institute of Indonesia Chartered Accountants (IAI) data, the registered accountants are around 40,000, whereas public accountants are about 1,000 people. The Institute of public accountants (IAPI) confirmed this information, which states that Indonesia has only 4000 CPA (Certified Public Accountant), much less than Thailand with 12,000 CPA. To go further, IAPI explains that of 700,000 corporate taxpayers, only around 30,000 corporates use external audits. The absence of the offer to the accountant profession is an exciting research object to conduct. The effort to identify accounting students' behavior in choosing a career after graduation can contribute to both university and association of professions curriculum formation.

Unlike the previous studies, this study focuses on empirically testing internal factors, which is students' behavioral aspect in the perspective of satisfaction and perception, and external factor that is learning environment, which can influence students' decision to have career in accounting field. The failure of not having career choice in line with the accounting students' knowledge basically is affected by the framing through the students' perception itself. The effort to comprehend students' behavior in choosing a career becomes the central topic in behavioral research in the accounting field. Unlike the prior studies, this study focuses on testing by combining internal factors: the students' behavior aspect in the satisfaction perspective and perception, and external element, that is, the learning environment, which affects intent.

This study's additional point is that it combines the learning environment variables, students' perception, students' satisfaction, and career choice within one single model. Students' career choices can be affected not only by intrinsic variables such as satisfaction and students' perception but also by extrinsic variables and the learning environment. So far, the studies concerning factors affecting career choice in accounting field merely have been focused on investigating outside elements covering satisfaction and work benefits, career

path, and position (Owusu et al., 2018; Wen et al., 2018). The research respondent is accounting students from some universities in Indonesia; DKI Jakarta, West Java, East Java, and Central Java. This research examines whether internal factors, perception and student satisfaction, and external factors, learning environment, become the dominant predictor over career choice as professional accountants.

Theory of Reasoned Action (TRA), which was later developed to Theory of Planned Behavior (TPB), is the most employed theory in research to discover the students' main choice in deciding, including career choice (Tognazzo et al., 2017). Behavioral control of TPB refers to people's perception of students' ability to have an intent to do an action (Bekoe et al., 2018; Lee & Schmidt, 2014). TPB thinking framework, which is used in this research, examines students' perception of accounting subjects and investigates factors that support their intention to have accounting as the main subject (Bekoe et al., 2018).

Prapaskah, Brown, and Hackett introduced social Cognitive Career Theory (SCCT) in 1994 to clarify factors that affect someone's choice (Ng et al., 2017). This theory emphasizes the effort to understand and predict individual behavior patterns, which later influence student's interest in their job and education, choices making process, career persistence and their performance, also their satisfaction and welfare (Tran & Von Korflesch, 2016). This matter then explains three interrelated aspects in career development: (1) how academic interest and career development, (2) how education and career choice made, and (3) how academic and career success gained. This theory combines several concepts: interest, ability/competency, values, and environmental factors, which have existed in former career theory and have been revealed to influence career development (Sheu & Phrasavath, 2019). SCCT has been often used in prior studies to predict the factors that determine individual career choice that related to decision making process in choosing career, behavior and environment factor which is seen as the main element that affects the process (Dong et al., 2016).

The learning environment has been defined as the existing elements interacting with students in a high education institution. This covers education aspects through a set of learning curriculum, physical and social environment, and psychology in which students are involved. It is considered to play an essential role in developing both their professional and their moral. An excellent and effective learning environment is not limited to communication skills, knowledge, credibility, and readiness of the teacher, contributing to teaching excellence. Otherwise, it is the one which prepares students for future professional live and contributes to personal and psychosomatic development, and social welfare as well (Shrestha et al., 2019).

Education quality impacts curriculum quality, teaching-learning reflection, and the development of students' results as practice (Shrestha et al., 2019). The education system's primary purpose is to enhance knowledge, skills, and performance to produce competitive graduates. Cieřlik & van Stel (2017) affirm in their study that a learning environment needs to be able to fit students' needs in the future to raise their motivation and to gain their success. Accounting students usually think that accounting is just knowledge to report and analyze corporate financial transactions. A proper curriculum, teaching method, and learning method are required to reach the learning goal. Furthermore, students can also benefit from extracurricular in university to build their skills and experience (Hatane et al., 2020).

Learning environment is the most visited place in the context of teaching and learning. Automatically each subject involved in the learning environment, such as lecturers and friends, has an important role to build the atmosphere of the learning environment. Students will reflect themselves to the learning environment. When the learning environment in accounting education is not pleasant, it will affect students' psychology in imagining workplace in the accounting field. Then in TPB itself, it is clarified that intention to do a particular action refers to the person's perception towards the activity itself (Bekoe et al., 2018; Lee & Schmidt, 2014). Upon the reason, TPB is employed in this study to test students'

perception towards accounting major in terms of choosing a future career.

METHOD

In addition to the attitude factor in the TPB concept, the learning environment factor in Foong & Khoo (2015) research also able to influence students' intention to choose a career in accounting. A great learning environment will bring the perception that the professional field in which they are studying now will be a great profession too. In other words, students' satisfaction with their major is affected by the learning environment. Belongs to this statement, it can be said that students will feel satisfied through the right learning environment. As in introductory psychology, where someone will feel satisfied with the right environment. No, except for the learning environment. This eventually leads to making hypothesis:

H1: Learning environment influences students' perception over career in accounting field.

H2: Learning environment influences students' intention to choose an career related in accounting field.

H3: Learning environment influences students' satisfaction

Good accounting perception from students' point of view will generate interest rise in accounting as the primary chosen major which eventually results in increasing number of accounting significant and benefit accounting profession since it raises diversity and raises the quality of accounting major (Maas et al., 2013). The presence of students' accurate perception of profession related to accounting is an essential matter to be developed by the accounting department since that matter can help achieve the department goal of increasing students' interest and intention to take accounting major (Rudianto & Widasari, 2018).

Students with a business background generally have a positive perception of accounting as a career compared to those with no business background (Bekoe et al., 2018). The forming of students' perception over the accountant profession denotes that teachers and lecturers need to emphasize the accounting profession's qualities, for instance, honesty, trust, ethic, and excellence, when having new

intake students (Lee & Schmidt, 2014). Positive perception can affect students' interest in having an accounting career to be accountant graduates who are excellent and successful (Hatane et al., 2020).

Moreover, teachers' and lecturers' roles can alter students' perception of knowledge, and more students' perception is often considered the foundation of students' thinking to plan and determine which path to take next. After being influenced by the learning environment, the accountant profession's perception becomes an essential part of determining students' intention to choose a career related in accounting field. Failure to choose a career in line with the accounting study background is affected by the students' perception. The perception refers to satisfaction, which is formed after passing the learning time. This satisfaction appears from someone's basic encouragement related to priority to enjoy life, and having fun becomes a priority (Dalci & Özyapici, 2018). Expectancy felt and experience gained by students can be in line so that students can declare satisfaction. The examined data show that students who chose their major due to their intrinsic motivation (interest to the field of study) are likely satisfied with their study experience (Soria & Stebleton, 2013). Besides, extrinsic motivation is positively connected to satisfaction including students' motivation to choose major as the chosen major gives them time for other activities, prepares them for satisfying career and for continuing study, also grants them international opportunity (Soria & Stebleton, 2013). Through SCCT itself, student's perception is described to have influence over career. So, by satisfaction, it leads to mindset shaping towards career intention in accounting field. Relying on this point, here is the formulated hypothesis:

H4: Students' perception of a career in the accounting field affects students' satisfaction.

H5: Students' perception towards career in accounting field affects students' intention on choosing career in accounting field.

Kazi & Akhlaq, (2017) state that *career choice* is one of dilemmas and the biggest challenge in each student life since it involves and influences many interrelated factors

complicated¹ so that making decision is not an easy task. Career choice is preliminary plan which can affect most part of individual career path in the future (Thing & Jalaludin,¹ 2018). Suitable career can determine someone welfare and satisfaction¹. Furthermore, career choice can be made upon ambition, interest, and goal to be achieved (Doo & Park, 2019). Choosing the great career can help someone reach success and happiness while bad career choice leads to failure and disappointment.

Schoenfeld et al. (2017) explored how accounting students' career intention is affected by result expectancy factors, such as job availability¹ and high earning related to students' intention. In this research, career choice referring to whether an accounting student will choose to pursue a career in the accounting field after they graduated. Out of several reasons, accounting is perceived as an exciting career; one of its causes is that accounting is one of the jobs which offers good opportunity to work in any sectors and industry. The accounting field can cover the auditing field, tax, financial accounting, finance, etc. (Ng et al., 2017).

Students' satisfaction refers to students' satisfaction and experience over their major, especially of particular service; in this case, they evaluate their experience as individuals. (Doo & Park, 2019) state that satisfaction over academics related to the learning quality determines individuals' faith or self-confidence concerning their ability to decide and choose career. Therefore, here is the hypothesis:

² H6: Students' satisfaction affects students' intention to choose career in accounting field.

The focus of this research is to examine the influence of learning environment factors, satisfaction, perceptions, and student intentions in choosing a career path. This study places satisfaction and perception as mediating variables. To test the hypothesis in this study

using the Structural Equation Model (SEM) or Partial Least Square (PLS). The SEM PLS method uses a measurement model to evaluate the effect between indicators and their constructs and a structural model is used to analyze the effect between variables.

This study was conducted using the quantitative method by doing surveys through questionnaires. The questionnaire consists of several statements related to variables, which will be tested using a seven-point *Likert scale*. The questionnaire distribution was done within a month, that was from early April 2020 to May 2020. The questionnaire was distributed randomly by sharing questionnaire links using media online *Google Form* to students in universities in Indonesia. The target respondents come from several provinces, such as DKI Jakarta, West Java, East Java, and Central Java. Those cities were selected based on researchers' domiciles. Overall, there were 311 responses from the respondents.

A learning environment is a place where students gain an education, both academically and non-academically. At the same time, career perception is the students' point of view, assessing things related to the accounting field. The feeling of happiness or sadness, or disappointment, which appears when students are in the learning process in the accounting field, is the definition of students' satisfaction. And students' intention to choose a career related in accounting field is a primary intent of students to determine the career field which will be a future job.

The questionnaire is divided into two parts. First, the respondent's demographic identity and the second part comprises five numbers of questions about learning environment variables, four question-related questions to students' perception, nine questions about students' satisfaction, and four last questions about students' intention to choose a career. The percentage of respondents' demographic is presented in table 1.

Table 1. Demographic Characteristics of Respondents

Character	Category	Frequency	Percentage
Gender	Male	74	24%
	Female	237	76%
Age	17-20	212	68.2%
	21-25	98	31.5%
	Over 30	1	0.3%
Semester	Semester 1-2	63	20.2%
	Semester 3-4	97	31.2%
	Semester 5-6	96	31%
	Semester 7-8	48	15.4%
	Over Semester 8	7	2.2%
University Type	Public University	55	17.7%
	Private University	235	75.6%
	Public Vocasional (polytechnic/academy)	14	4.5%
	Private Vocasional (polytechnic/academy)	7	2.3%
Major	Business Accounting	158	50.8%
	Tax Accounting	43	13.9%
	International Accounting	27	8.7%
	Public Sector Accounting	1	0.3%
	Financial Accounting and Syariah	15	4.8%
	Auditing Accounting	11	3.5%
	Information System Accounting	3	1%
	Others	53	17%

RESULTS AND DISCUSSIONS

The data analysis of this research uses *Partial Least Square (PLS)* to test validity, reliability, and hypotheses. Using PLS is to explain the relationship between the dependent variable (Y) and the independent variable (X). There are two model analyses of the collected data, *the outer model* to test validity and reliability, and *the inner model* to test the relation between several variables. PLS is capable of projecting information from data X to some latent variables to confirm that the first component is the most relevant in terms of predicting variable Y. Therefore, PLS is selected as the testing method. In this research, there is one independent variable: the learning environment and two intervening variables: students' perception and students' satisfaction. (Cook & Forzani, 2018) state that PLS regression is an effective method to predict a large number.

Next, this research has two criteria to assess convergent validity, which are *the outer model* and the square root of *Average Variance Extracted (AVE)*. The *outer model* and square root AVE measuring have a standard of more than 0.5. The next thing is discriminant validity, which is how far a particular construct can differentiate itself from the others. In this case, *cross-loading* can be employed to assess the adequacy of discriminant validity. On the one hand, *Composite reliability* is used to measure the excellence of internal consistency, added with *Cronbach's Alpha* to have bigger scoring criteria with more than 0.7. On the other hand, *the inner model* covers model fit, path coefficient, coefficient of determination (R²), effect size (f²), and *stone-geisser* test (Q²). The score criteria of R² measurement are 0.70, 0.50, 0.25 for dependent variables, from big to small, respectively.

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Table 2. Model Fit and Quality Indices

Average path coefficient (APC)=0.356, P<0.001
Average R-squared (ARS)=0.430, P<0.001
Average adjusted R-squared (AARS)=0.427, P<0.001
Average block VIF (AVIF)=1.637, acceptable if ≤ 5 , ideally ≤ 3.3
Average full collinearity VIF (AFVIF)=1.899, acceptable if ≤ 5 , ideally ≤ 3.3
Tenenhaus GoF (GoF)=0.520, 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

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The testing of model fit at Table 2 reveals that model has been accepted because its minimum value has reached the range that is acceptable.

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Table 3. Indicators' Mean, Range and Standard Deviation

Indicator	Total Mean	Range (%)	SD
LEARN1	5.73	86%	1.03
LEARN2	6.09	86%	0.95
LEARN3	5.49	86%	1.24
LEARN4	5.64	86%	1.17
LEARN5	5.93	86%	1.06
PERS1	5.56	86%	1.31
PERS2	6.3	86%	1
PERS3	5.22	86%	1.22
PERS4	5.74	86%	1.2
SATS1	6.13	71%	1.05
SATS2	6.1	57%	1.03
SATS3	5.86	71%	1.1
SATS4	5.88	86%	1.19
SATS5	5.71	71%	1.13
SATS6	5.27	86%	1.47
SATS7	5.31	86%	1.24
SATS8	5.17	86%	1.46
SATS9	5.55	86%	1.31
INCM1	5.18	86%	1.6
INCM2	5.19	86%	1.59
INCM3	5.25	86%	1.46
INCM4	4.88	86%	1.69

LEARN = Learning Environment, PERS = Student Perception, SATS = Student Satisfaction, INCM = Intention to Choose Accounting Major

Table 3 presents respondents' scores on the researched variables. Observing the mean score of more than 3.40 indicates that the

respondents' responses over LEARN, PERS, SATS, and INCM variables are pretty high. The overall range score above 50 percent, it can be indicated that the mean can represent

1 respondents' opinions. Moreover, the standard deviation value of each variable ranging from 0.95 to 1.69 is considered low, and that means the respondents answered the questions with low diversity.

Table 4. Loading and Cross Loading Value

	LEARN	PERS	SATS	INCM	SE	P Value
LEARN1	0.850	0.060	-0.105	0.001	0.050	<0.001
LEARN2	0.792	0.113	-0.074	-0.047	0.050	<0.001
LEARN3	0.723	0.013	-0.075	0.041	0.051	<0.001
LEARN4	0.800	-0.119	0.146	0.022	0.050	<0.001
LEARN5	0.830	-0.067	0.103	-0.013	0.050	<0.001
PERS1	-0.017	0.796	-0.092	0.116	0.050	<0.001
PERS2	0.088	0.763	-0.071	-0.147	0.050	<0.001
PERS3	-0.060	0.738	0.003	-0.038	0.051	<0.001
PERS4	-0.011	0.817	0.154	0.058	0.050	<0.001
SATS1	0.477	0.229	0.617	-0.154	0.052	<0.001
SATS2	0.189	0.303	0.706	-0.194	0.051	<0.001
SATS3	0.123	0.230	0.784	-0.259	0.050	<0.001
SATS4	-0.014	0.070	0.849	-0.086	0.050	<0.001
SATS5	-0.060	0.027	0.854	-0.078	0.050	<0.001
SATS6	-0.243	-0.270	0.787	0.227	0.050	<0.001
SATS7	-0.064	-0.113	0.746	0.040	0.051	<0.001
SATS8	-0.200	-0.333	0.753	0.371	0.050	<0.001
SATS9	-0.089	-0.086	0.815	0.106	0.050	<0.001
INCM1	-0.001	-0.078	-0.044	0.884	0.049	<0.001
INCM2	-0.001	-0.157	-0.018	0.895	0.049	<0.001
INCM3	0.003	0.387	0.020	0.643	0.051	<0.001
INCM4	-0.000	-0.048	0.050	0.830	0.050	<0.001

1 Table 4 shows that each indicator has higher loading value at each measured construct than loading value at other constructs. This

confirms that the tested construct has ample validity of discriminant.

1 Table 5. Correlation between l.vs. with sq. rts. from AVEs, Composite Reliability, and Cronbach's Alpha

	LEARN	PERS	SATS	INCM	Composite Reliability	Cronbach's Alpha
LEARN	0.800	0.546	0.671	0.489	0.899	0.859
PERS	0.546	0.779	0.521	0.594	0.861	0.784
SATS	0.671	0.521	0.771	0.328	0.929	0.913
INCM	0.489	0.594	0.328	0.819	0.889	0.831

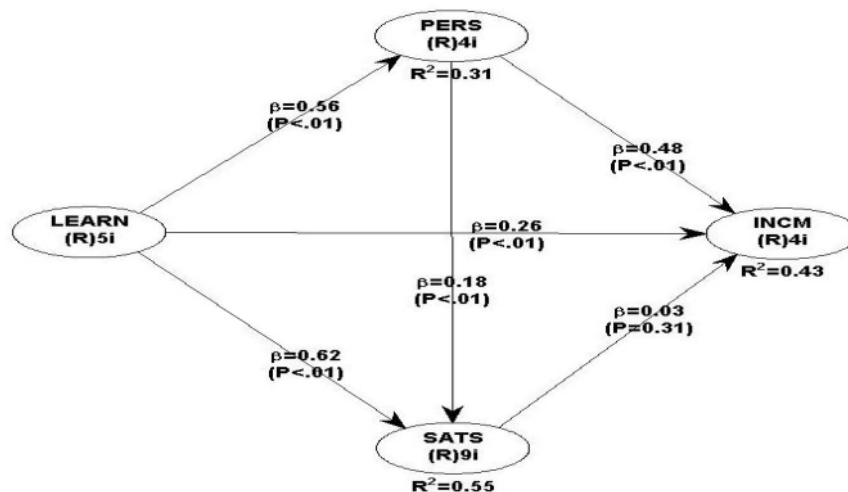
Table 5 shows the values of the measurement model in terms of inter construct correlation. The result can be concluded that the value of AVE square root or diagonal value is more than 0.50. This value describes convergent validity or constructs, which explains more than half of its variant indicators. Then, each composite reliability value and Cronbach's alpha have reached around 0.7, and therefore this value is accepted. So, this research model is proven reliable.

Table 6. Effect size for path coefficient

	LEARN	PERS	SATS	INCM
LEARN	-	-	-	-
PERS	0.313	-	-	-
SATS	0.452	0.098	-	-
INCM	0.129	0.288	0.010	-

Table 6 displays effect size for path coefficient. All values in this following table are more than 0.02 which mean that they have adequate effect to be confirmed relevant from practical perspective view.

Figure 1. PLS-Based Structural Equation Model



Picture 1 explains model applied by SEM. Beta coefficient (β) is to represent the strength relation among latent variables linked with arrow. All of the results are significant with

$p < 0.01$ unless for variables SATS on INCM with $p=0.31$, it is insignificant.

Table 7. Inner Model Result

Path Relationship	Direct Effect	Indirect Effect
LEARN -> PERS	0.56 (P < 0.01)	-
PERS -> INCM	0.48 (P < 0.01)	-
LEARN -> INCM	0.26 (P < 0.01)	-
SATS -> INCM	0.03 (P = 0.31)	-
PERS -> SATS	0.18 (P < 0.01)	-
LEARN -> SATS	0.62 (P < 0.01)	-
LEARN -> PERS -> SATS	-	0.102 (P = 0.005)
LEARN -> PERS -> INCM	-	0.286 (P < 0.001)
LEARN -> SATS -> INCM	-	0.017 (P = 0.329)
PERS -> SATS -> INCM	-	0.005 (P = 0.451)
LEARN -> PERS -> SATS -> INCM	-	0.003 (P = 0.466)

Table 7 displays both direct and indirect effects on the tested variables. Based on the counting result, R^2 value on PERS and SATS are 0.31 and 0.55 respectively. This points out that 31% of variation change on PERS variable can be clarified with LEARN variable which has beta coefficient as much 0.56, and 55% variation change on SATS variable which is represented by the value of LEARN beta coefficient of 0.62. *Direct effect* on INCM variable is detailed through variable LEARN, PERS, and SATS as much 0.43 with each has β coefficient 0.26; 0.48; and 0.03. Next, R^2 is used to count the Goodness of Fit (GOF) as follows $Q2 = 1 - ((1 - 0.31) \times (1 - 0.43) \times (1 - 0.55)) = 82\%$. This score percentage shows that the direct and indirect effect of LEARN, PERS, and SATS over INCM is 82%.

The research findings show that learning environment holds positive influence over students' intention to have career in accounting field with value $\beta=0.26$ and $p\text{-value} < 0.01$. Learning environment becomes students' place to interact with the elements in the education system which are developed by high education and strongly affect students' intention to have a career related in accounting field (Foong & Khoo, 2015; Hatane et al., 2020; James & Yun, 2018; Thygesen et al., 2020; Waheed et al., 2016). Factors in a learning environment that significantly influence students' intention to have a career in the accounting field, as this study findings are curriculum, lecturer

competency, and intensity of lecturer and student interaction. Dean et al. (2018) gave emphasis on accounting contemporary curriculum that is constructed with an integrative approach so that students comprehend how accounting role in the society and later get influenced to have a career in the accounting field.

This research also proves the existence of a significantly positive influence of the learning environment towards students' satisfaction with a value 0.62 for β and <0.01 for $p\text{-value}$. This research finding is confirmed by several research which collectively affirm that learning environment influence students' satisfaction. Some research, such as the one from Dalci & Özyapici (2018), support this research finding that learning environment through experiencing lecture, facility, and service provided by the university, curriculum, and qualified lecturer are the factors that affect students' satisfaction. Rocconi et al. (2020) are also in agreement with this research finding that students' satisfaction and success are heavily influenced by the learning environment.

This study also does an intervening test for students' perception factors about the accounting field's learning environment and career intention. The β value and $p\text{-value}$ are 0.102 and < 0.005 , respectively. And the intervening test for students' perception about the learning environment and career intention in the accounting field with $\beta= 0.286$ and $p\text{-value} <$

0.001. The research finding clarifies that the learning environment can influence students' perception of not only getting satisfaction but also having a career in the accounting field. Learning environment with a set of curriculum, competent lecturers, and interactive learning method as indicators in this study can be information that can build trust, then shape students' perception and eventually affect both students' satisfaction and intention to have a career in the accounting field. This statement is in line with Flamini et al. (2017), who further explains that students who are interested in certain career are at risk of being discouraged by negative perceptions. The testing of another intervening variable in this study is done for satisfaction factor in relation with perception and intention to have a career in the accounting field with a value of $\beta = 0.017$ and $p\text{-value} < 0.329$, and the satisfaction over learning environment and career intention is with β values as much 0.005 and $p\text{-value} < 0.451$. However, those two testing results fail in proving that satisfaction can affect the relation between perception and learning environment over career the intention in the accounting field. Because of this high students' satisfaction cannot raise students' intention to have career in accounting field, it is the students' perception, the strongest factor in forming students' intention, that shapes their intention have career in accounting. Thus, it is strongly suggested that study program of accounting and accounting profession institutions maintain students' positive perception on accounting role in business development.

From this study, there is fact that the effect of students' perception on the intention to have career in accounting field is as strong as if it is directly from the learning environment to the intention to have career in accounting field without intervening variable.

CONCLUSIONS

The learning environment becomes one of the interesting research objects which can contribute to education system improvement held by a university. Overall, the hypothesis formulated in this research confirms TPB and SCCT. TPB answers how students' perception, which is shaped based on information about the accountant profession, directly and indirectly, can influence students' intent to choose a career in the accountant field. So is SCCT, in which students combine the personal factors, perception and satisfaction, and learning environment factor which can direct students to choose a career in the accounting field and make achievement as expected. Each of the test findings emphasizes how important high education and association of accountant profession to enhance students' belief through introducing accountant profession early and sustainably to accounting students form perception which triggers deep interest to have a career in the accounting field. The findings of this research confirm that the formation of the learning environment with the satisfying quality of accounting knowledge can play an important role in accounting students' study performance. A good learning environment can establish a positive perception for accounting students so that the positive perception can influence students' readiness over the coming challenge and determine their intent to choose the career for the future.

This research is expected to benefit the related parties to be able to create strategies to enhance the quality and quantity of professional accountants in Indonesia. However, based on the demography of the questionnaire distribution, which was only in few provinces in Indonesia, for future research, the researcher hopes there will be a study that covers the whole provinces in Indonesia or even outside Indonesia. The variables used in this research are dynamic, so

that the differences in region, time, and research object can generate different findings as well. With GOF = 82 percent, this indicates that 28 percent of factors outside the variables used in this research can affect the research findings. Since each profession has its uniqueness, it is also expected that future research can apply this framework to the different professions as a learning environment, perception and satisfaction are possibly found in other professions.

The learning environment can be shaped well when students are actively involved in the discussion of current issues. It means that in the lecturing, students can feel a positive learning environment when the lecturer exposes the latest issue in business and accounting. So, in other words, lecturers are expected to keep updated with the latest news which is relevant to the subject they lecture. Also, lecturers can urge the students in their class to read the latest news relevant to business and accounting. This positive learning environment will enhance students' perception of having a career in the accounting field. When discussing the current issue in business, lecturers should be capable of directing students to think about the accountant role in business related to the issue.

ACKNOWLEDGEMENT

This research got an internal grant funded by Institute of Research and Community Service.

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Appendix

	Item Number	Items
Learning Environment	LEARN1	Discussion of current issues on accounting, business and other supporting knowledge are part of the course syllabus.
<i>Saaree Elsy</i>	LEARN2	Knowledge of accounting, business and other supporting knowledge are required competency for accounting graduates.
<i>Hatane, Felicia</i>	LEARN3	Knowledge of accounting, business and other supporting knowledge often become source of discussion among students.
<i>Jesslyn Setiono, Fannie Felita</i>	LEARN4	My teachers always encourage students to read current issues related to accounting, business and other supporting knowledge though it is out/beyond syllabus.
<i>Setiawan, Hatane Samuel, dan Yenni Mangoting (2020)</i>	LEARN5	My teachers have broad knowledge related to accounting, business and supporting knowledge though it is out/beyond syllabus.
Career Perception	PERS1	An accountant is an honest and trustworthy job
	PERS2	Being an accountant must uphold ethical behavior
<i>Krista M. Soria</i>	PERS3	Leads to a High Paying Job
<i>&Michael Stebleton (2013); Rudiyanto & Ela Widasari (2018)</i>	PERS4	Provides International Opportunities
Student Satisfaction	SATS1	Availability of courses for general education or breadth requirements
<i>Kee-Cheok Cheong,</i>	SATS2	Variety of courses available in your major
<i>Christopher Hill, Yin-Ching Leong, Chen Zhang, dan Zheng Zhang (2018)</i>	SATS3	Quality of upper-division courses in your major
	SATS4	Availability of courses needed for graduation
	SATS5	Quality of faculty instruction
	SATS6	Quality of lower-division courses in your major
	SATS7	Quality of teaching by graduate student instructors
	SATS8	Opportunities for research experience or to produce creative products
	SATS9	Educational enrichment
Intention to Choose Accounting Career	INCM1	I chose this program because I want to be a member of the accounting profession
Major (Career Choice)	INCM2	After graduation I will work in accounting
	INCM3	Being a professional accountant is very prestigious
<i>Rudiyanto & Widasari (2018)</i>	INCM4	After I graduate I will continue my higher accounting studies

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