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THE IMPACT OF ATTITUDES, SELF-EFFICACY, AND SUBJECTIVE NORMS TOWARD Z-GENERATION'S INTENTION TO CHOOSE THE ACCOUNTING MAJOR

ABSTRACT

The purpose of this research is to examine the roles of family, advisor, and teacher as part of the subjective norm toward high school students' intention to choose an accounting major at the higher education level. The high school students are the Z-generation. Employing *partial lease analysis* is to predict model parameters and results of several closed survey questions to validate statistical findings with a total of 351 Indonesian high school students as the respondents. These millennials' intention to choose the accounting major is positively influenced by their attitudes toward the accounting profession; their self-efficacy; and their supporters (the subjective norms). There are three parties as the supporters of these students: parents, advisors, and teachers. The results imply that parents have the highest influence on the students' decisions to join the accounting major in the university. However, the existence of advisors and teachers raises the students' self-efficacy which replaces the position of parents' opinion. This research contributes to *planned behavior* literature by comparing the roles of parents and teachers, including advisors, toward the students' behavior. Moreover, the self-confidence of the students in their ability in accounting encourages them to choose the accounting major in their higher education.

Keywords: Attitudes, self-efficacy, subjective norms, intention to choose accounting major

1. *Introduction*

The accounting major is preferable and required in society. Globalization sents many challenges for the accounting profession, especially in terms of standardizing accounting quality and attitudes (Mbawuni, 2015). The importance of the accounting profession encourages this study to observe factors that possibly influence Z-generation in choosing an accounting major. What is meant by Z-generation in this study is students of senior high school also. Negative perceptions likely formed in society can block a smart and bright student to choose an accounting major (Mbawuni, 2015). In contrast, Hatane et al., 2022 show that a positive perception of accounting career images will increase the attractiveness of students to pursue the accounting degree. This can open the opportunity for the best students to choose accounting.

Referring to *Central Bureau of the Statistics Republic of Indonesia* data, the number of senior high schools in Indonesia in 2016-2017 was 12,690 schools, while the number of vocational schools in Indonesia was 12,569. All of the students have the opportunity to continue their studies to a higher education level. Prior research shows that the first two-year education at high school and so is very crucial to determine students' choice to choose an accounting major and the following career (Manganaris & Spathis, 2012). Rababah (2016) also explained that there are many factors that can influence one's intention to choose an accounting major. Some of them are like self-interest, job prospects, university reputation, family and acquaintance influence, and mass media. Those mentioned factors are parts of a theory proposed by Ajzen (1980) as a *theory of planned behavior* (Ajzen, 2015).

Studies on attitude (ATT), self-efficacy (SE), subjective norms (SN), and intention to choose an accounting major (ITC) have never been conducted before. Some of them revealed some significant results of ATT and SN influence over ITC (Jackling et al., 2012; Law & Yuen, 2012; Croasdell, et al., 2011). Other studies have also been done to examine the correlation among ATT, SN, SE, and ITC (Bekoe et al., 2018; Tang & Seng, 2016; Lee & Schmidt, 2014). However, there has not been any studies on the deeper role of SN, in this case, family, advisor and teacher. Even in Indonesia, the discussion of ATT, SN, SE, and ITC is not conducted in one model. Therefore, this research aims at

examining the role of each mentioned variables; specifically, it analyses the influence of family, advisor and teacher over ITC.

Students' perception of accounting major is influenced by environment, ability and future challenge thought. This research is inspired by students' perception of accounting major. The structure of this study is comprised as follows: section 2 outlines reviews of and hypotheses development; section 3 explains the research method; section 4 presents results and discussion; and section 5 is about conclusion, limitation and implication.

2. Review of literature and hypotheses development

2.1 *Theory of Planned Behavior* (TPB)

The theory of reasoned action (TRA) which later is developed to *Theory of Planned Behavior* (TPB) has been the most used theory in studies to examine student's main choice on taking action (Jackling et al., 2012). Developed by Fishbein and Ajzen in 1980, TRA states that behavior or result of individual must be initiated by intention. Intention represents a key factor which influences behavior (Ajzen 1998).

The stronger the intention of individual to get involved in a particular behavior, the bigger the possibilty of individual to behave that way (Tang &Seng, 2016). This means that individual intention determines his action. TRA assumes that individual has full control over their behavior. From TRA prespective, intention is determined by two important factors namely attitude (ATT) and Subjective Norm (SN) (Ajzen, 2015).

There are three indicators in TPB construction. First is individual's attitude over someone's behavior. The second is *subjective norm* related to someone's perception over social pressure to do or not to do the behavior. The third, *perceived behavior control*, refers to people's perception of their ability to do particular behavior (Djatej et al., 2015)

2.2 *Attitudes towards choosing accounting major (ATT)*

Croasdell et al. (2011) explained that attitudes towards choosing a major become part which relates to job, image, cost, and experience. These matters then become important influences, which later will influence students to choose their major. Genuine interest is an important determiner of choosing a major (Wen et al., 2015). Aptitude and genuine interest in the subject are essential elements in ATT of which students can choose the major if they think it suits their skill and their own interest. It means that the interest, desires, and aptitudes of students in a particular field can determine students' decision to choose a major (Dalci et al., 2013). Croasdell et al. (2011) discovered that good aptitude is a significant determiner in choosing a major in university.

2.3 *Self efficacy (Self)*

Cheng-Lung (2015) stated that Self-Efficacy (SE) is self perception of how good individual in a particular situation. For example, students will take the major which is in line with what they have mastered well at school. Therefore, it can be assumed that each student has different academic aptitude to each other. Self-efficacy refers to one's perception of challenge to get involved in a particular behavior, and is part of one's skill and ability (Foong & Khoo, 2015). Intrinsic motivation has been proven to have a strong influence on work performance and the success of career (Hoai et al., 2016). The intellectual stimulant is students' behavior which is able to improve their intellectuality and problem-solving ability. It implies that students tend to choose major which is in line with their ability and capacity (Dahl & Smimou, 2011). To go further, this can be interpreted that perceived behavioral control also refers to one's attitude which feels easy or not to behave in particular way (Thoradeniya et al., 2015). High intrinsic motivation is essential for students over their attitude towards accounting as career choice (Porter & Wolley, 2014). Besides that, it also bound to individual ability and confidence to feel able or not to overcome the upcoming challenges (Tang & Seng, 2016).

2.4 *Subjective Norm (SN)*

SN is defined as agreement gained by influential person or considered having significant role in students' decision (Jackling et al., 2012). Subjective norm is the function of normative belief, which means one's subjective norm is determined by his belief to do or not to do particular behavior (Thoradeniya et al., 2015). Subjective norm consisted of family, friend, teacher and advisor

consistently is found to be the weakest factor in any behavior (Kim & James, 2016). Sugaryanti and Kusuma (2016) stated that groupthink (a group of parents, friends and teachers) has positive and significant influence over the job decision of accounting students. Moreover, there are several studies which have discovered that subjective norm group especially family and friends have significant influence towards the major choice and students' career. In addition to it, other studies have found out a significant influence of subjective norm family, friends, teacher, and fellow students over intention to choose accounting major (Bekoe et al., 2018)

2.5 *Intention to Choose Accounting Major* (*ITC*)

Referring to TPB, intention is a function of two basic determiners, which are individual attitude of making a choice and perception of social pressure to do or not to do a particular action (subjective norm). TPB provides facilities to identify the key attitude variable towards career choice or accounting major (Jackling et al., 2012). Intention from the word base 'intent' means a thought which leads someone's attention on object or particular way to do something. The stronger the intention is the higher the probability of someone doing the action (Foong & Khoo, 2015). Students with SE related to accounting who have faced several barriers but keep believing in their ability; have a stronger attitude and interest in accounting major (Djatec et al., 2015).

2.6 Hypotheses development

TPB stated that intention is considered as a direct action of behavior. Intention is based on (1) attitudes toward behavior, (2) subjective norms, and (3) perceived behavioral control. The probability of one's intention to do a particular behavior increases along with a positive attitude, social pressure to get involved in a particular action, and bigger behavioral control (Lee & Schmidt, 2014)

Based on the first construction of TPB, attitudes towards individual reflects how far someone has either positive or negative perception over behavior. ATT in this context is determined by someone's belief in the result after doing the behavior. Each belief is measured by subjective evaluation of the concerning result. Thus, students will need to perceive their future when they want to take a major. Students' decision to choose any major highly depends on financial and social view factors. Moreover, it is concluded that the schance to earn a lot of money can also influence students' choices (Lee & Schmidt, 2014).

H1: ATT influences ITC

SN (family), the second construct in TPB, reflects someone's belief whether individuals or group considers that they need to take an action based on family role. The perception of Asian students need to be considered due to the fact that it is different from west culture. The first decision will significantly be influenced by parents' pressure which is obviously a tradition (Law & Yuen, 2012). Research shows that parents' influence is the most significant social normative factor which influences students' decision to take accounting major (Law, 2010). Another research also shows that in Australia, parents play an important role to influence students' decision to major accounting (Bekoe et al., 2018). Furthermore, Law (2010) revealed that students have bigger motivation to obey parents when attempting to make decision of their career path.

H2: SN (*Family*) influences ITC

The third construct in TPB is SN (advisor). What is meant by advisor here is a counseling teacher. A counseling teacher is assigned to provide counseling for students in choosing a major to continue their study. A counseling teacher gives outlook, idea, and suggestions to their students so that they can choose the right one in the future. An advisor is also responsible to direct and explain the major students will take. Dalci et al., (2013) showed that a counseling teacher holds a big influence on students' decision to choose an accounting major.

H3: SN (*Advisor*) influences ITC

The fourth construct is SN (teacher). Research done by Sugahara & Dellaportas (2018) discovered that university professor and classroom teacher influence student's decision to choose accounting as a major. Another research conducted by Tang & Seng (2016) also pointed out that the biggest influence to grow students' interest is accounting faculty and accounting class. It infers that accounting faculty, including dean and academic professor, hold an important role to influence young

individuals to pursue accounting profession degrees. Dalci et al. (2013) revealed that teachers have a big influence over students' decisions to take accounting majors. Studies by Hatane et al. (2021) indicate that educators give a significant influence on students' intentions in choosing an accounting career.

H4: SN (*Teacher*) influences ITC

The fifth construct of TPB is perceived behavioral control which uses self-efficacy as its measuring tool. Self efficacy as having been discussed above, refers to one's perception of his ability to do a particular action. It is impossible for Individuals to form strong intention if they don't believe in their ability to do something which counts on their ability (Lee & Schmidt, 2014). SE is also related to one's ability to solve problems (Tang & Seng, 2016). While self efficacy in accounting is defined as individual belief in being capable of any required skills to take accounting major (Djatec et al., 2015)

H5: SE influences ITC

3. Research method

3.1 Population and Sample

The target respondents are senior high school students aged between 15-17 born in around 2002-2004 and living in Surabaya, Sidoarjo, Makasar, and Kupang. Those cities are chosen under one consideration that there where all of the researchers are from. Surabaya and Sidoarjo are in East Java. According to *Central Bureau of Statistics*, Sidoarjo in 2017 has 72 senior high schools registered with 36,396 students both in public and in registered private, and 45,958 students in 79 registered vocational schools. Meanwhile, in Surabaya, the first highest in East Java according to Statistics Indonesia, it is recorded 138 senior high schools with 68,614 students of both public and registered private, and 28,036 vocational students.

Besides East Java, this research is also conducted in East Nusa Tenggara, specifically in Kupang. Kupang is chosen considering the high number of university students from the east of Indonesia. According to Statistics Indonesia, in 2017 in East Nusa Tenggara, there were 509 senior high schools both public and private with 181,128 students and 276 vocational schools with 78,618 students. In Kupang, there were 36 senior high schools and 23 vocational schools with 16,068 and 8,917 students respectively.

The last city as the research sample is South Sulawesi, Makassar to be exact. Makassar is chosen as it is the capital of South Sulawesi with the highest number of middle schools of all other cities. According to KEMDIKBUD (Ministry of Education and Culture Republic of Indonesia), Makassar has 159 senior high schools and 88 vocational schools with 38,568 and 27,774 students respectively.

Upon knowing the high number of senior high school students and supported by the statistics of students in Surabaya, Sidoarjo, Makassar, and Kupang who plan to continue their studies, this research is worth it to conduct. In line with those criteria, this research applies non-probability sampling in which not each element has the same chance to be chosen due to some criteria needing to be matched. Specifically, this research employs purposive-judgment sampling, which is a sample-choosing method for a specific intended group that is expected to provide the required relevant information (Sekaran & Bougie, 2016).

3.2 Variable and measurements

The dependent variable uses ITC, while the independent variables are ATT, SN (broken down into family, advisor, and teacher), and SE. The used measurement is quantitative with construct measurement and nominal scales. The first part of the question is demographic which is collective. The spread questionnaire with answers to be chosen and gives respondents no chance to respond with another answer. The second part uses the combination of nominal and ratio scales which is to confirm that the questionnaire exactly spread to generation Z students who have been known well for technology.

For the statement of ATT, SN, SE, and ITC, this research uses an interval scale that refers to category and rank measured, and the Likert scale (value 1 to 5) is employed with 1 for strongly disagree and 5 for strongly agree.

3.3 Instrument and questionnaire

The first part of the questionnaire is comprised of 6 numbers of questions; They are gender, age, grade, school location and school type. These are to collect the sociodemographic data of the respondents and also to confirm the diversity data. In this research, the questionnaire is intentionally designed random in order to confirm respondents' answers. The random questions are concerning ATT, SN, and SE. The question about ATT consits of 4 sub parts of questions in which 2 are about aptittude, 3 about genuine interest in accounting, 2 on job security, and 3 on social image.
Three statements of SN are focussing on family, advisor (in this case counselling teacher), and teacher (classroom teacher). ITC is comprised of four parts of statements; (I1) I am interested in taking accounting major; (I2) I highly probably will take accounting major; (I3) Choosing accounting major seems like a good idea for me; (I4) Personally it is wise to choose accounting major. These statements are to discover students' intention whether they are going to major in accounting or not in the future. The questionnaire for those three variables are adapted from previous study of Croasdell et al (2010), while the SE variable with two parts of statements (SE1 and SE2), is adapted from Lee & Schmidt (2014).

3.4 Method of analysis

Data analysis consists of validity test, realibility and hypothesis which employs Partial Leasr Square (PLS). PLS is a structural equation model to support the representative of reflective and formative construct (Croasdell et al., 2011). This is so as PLS is an approach which its prediction orientation supports to maximize the explained variants (Slapnicar et al., 2014). The outer model is used to test validity and realibility, while inner model is to test the correlation between variables. PLS has been known and used widely in researches related to behavior and accounting (Croasdell et al., 2011; Slapnicar et al., 2014).

4. Results and Discussion

4.1 Demographic Data Responde

The questionnaires are spread to students of senior high and vocational school in four research target cities. The target of each city is 100 respondents and total students responding the questionnaire are 351. Therefore, the respond rate of the whole questionnaires is 87,5 percent. Table 1 shows the students' demographic.

Table 1. Sociodemographic characteristics of respondents (n=351)

Character	Category	Frequency	(%)
Gender	Female	203	57.83
	Male	148	42.17
Age	15	62	17.76
	16	76	21.65
	17	121	34.47
	18	92	26.21
Grade	10	92	26.21
	11	85	24.22
	12	174	49.57
Major	Science	171	48.72
	Social	180	51.28
School Location	Surabaya	55	15.67
	Sidoarjo	94	26.78
	Makassar	101	28.77
	Kupang	101	28.77

4.2 Descriptive Statistics and Measurement Model

Table 2 of model fit test confirms that model can be accepted and used because the minimum border has reached the acceptable border/range. Then table 3 explains the detail of each statement of ATT,

SN, SE, and ITC by scoring total mean, range and deviation standard. From the deviation standard, it can be concluded that there are uniformities of respondents' answers for some indicators. This can be notified from the value of deviation standard which is less than half of the mean of each indicator, while the rest have deviation standard more than half of the mean. It can be drawn the conclusion that students give various answers.

Table 2. Model Fit and Quality Indices

	Model I	Model II	Standard
Average path coefficient (APC)	0.327	0.208	P<0.001
Average R-squared (ARS)	0.784	0.815	P<0.001
Average adjusted R-squared (AARS)	0.783	0.812	P<0.001
Average block VIF (AVIF)	2.403	2.718	acceptable if<= 5, ideally <= 3.3
Average full collinearity VIF (AFVIF)	3.326	3.335	acceptable if <=5, ideally <= 3.3
Tenenhaus GoF (GoF)	0.833	0.867	small>=0.1,medium>=0.25, large>= 0.36
Sympson's paradox ratio (SPR)	1.000	1.000	acceptable if >= 0.7, ideally = 1
R-squared contribution ratio (RSCR)	1.000	1.000	acceptable if >= 0.9, ideally = 1
Statistical suppression ratio (SSR)	1.000	1.000	acceptable if >= 0.7
Nonlinear bivariate causality direction ratio (NLBCDR)	1.000	1.000	acceptable if >= 0.7

Table 3. Indicators' Mean and Range

Indicators	Total Mean	Range	SD
Attitudes toward Choosing Accounting Major			
Aptitude	2.91	58.2	1.19
Genuine Interest in Accounting	3.04	60.8	1.12
Job Security	3.16	63.2	1.02
Social Image	3.42	68.4	0.87
Subjective Norm			
SN (Family)	2.83	56.6	1.36
SN (Advisor)	2.54	50.8	1.29
SN (Teacher)	2.73	54.6	1.29
Self Efficacy			
SE1	3.03	60.6	1.17
SE2	3.47	69.4	1.14
Intention to choose accounting major			
I1	2.87	57.4	1.33
I2	2.91	58.2	1.36
A1	3.00	60	1.26
A2	2.99	59.8	1.29

Table 4 Loading Value and Cross Loading Model 1

	ATT	SELF	ITC	Family	SE	P Value
APT	0.772	0.124	0.632	0.172	0.047	<0.001
GIA	0.991	-0.036	-0.053	0.022	0.046	<0.001
JSC	0.967	-0.030	-0.239	-0.089	0.046	<0.001
SI	0.976	-0.031	-0.210	-0.071	0.046	<0.001
SE1	0.016	0.894	0.457	0.015	0.046	<0.001
SE2	-0.016	0.894	-0.457	-0.015	0.046	<0.001
I1	0.005	0.034	0.955	-0.060	0.046	<0.001

I2	-0.067	-0.104	0.943	0.048	0.046	<0.001
A1	0.026	0.100	0.900	-0.084	0.046	<0.001
A2	0.037	-0.025	0.938	0.093	0.046	<0.001
R1	-0.000	0.000	-0.000	1.000	0.046	<0.001

Table 5 Loading value and Cross Loading Model 2

	ATT	Family	SELF	ITC	Advisor	Teacher	SE	P Value
APT	0.772	0.146	0.110	0.609	-0.057	0.134	0.047	<0.001
GIA	0.991	0.026	-0.034	-0.048	0.005	-0.019	0.046	<0.001
JSC	0.967	-0.080	-0.026	-0.232	0.021	-0.046	0.046	<0.001
SI	0.976	-0.063	-0.027	-0.204	0.019	0.042	0.046	<0.001
R1	-0.000	1.000	0.000	-0.000	-0.000	0.000	0.046	<0.001
SE1	0.009	0.001	0.894	0.458	-0.078	0.108	0.046	<0.001
SE2	-0.009	-0.001	0.894	-0.458	0.078	-0.108	0.046	<0.001
I1	0.007	-0.054	0.034	0.955	-0.003	-0.014	0.046	<0.001
I2	-0.062	0.054	-0.094	0.943	0.056	-0.071	0.046	<0.001
A1	0.010	0.113	0.074	0.900	-0.118	0.198	0.046	<0.001
A2	0.046	0.109	0.012	0.938	0.059	-0.194	0.046	<0.001
R4	-0.000	0.000	0.000	-0.000	1.000	-0.000	0.046	<0.001
R5	-0.000	0.000	0.000	-0.000	-0.000	1.000	0.046	<0.001

Both table 4 and table 5 explain loading valued and cross loading of each model used. For model 1 and model 2, it can be concluded that each indicator is different from other variable indicator marked by higher loading value over the construct, and it means valid.

Table 6 Correlation among latent variables with sqrts of AVEs, Composite Reliability and Cronbach's Alpha Model 1

	ATT	SELF	ITC	Family	Composite Reliability	Cronbach's Alpha
ATT	0.931	0.733	0.722	0.660	0.963	0.946
SELF	0.733	0.894	0.807	0698	0.888	0.748
ITC	0.722	0.807	0.934	0.808	0.965	0.951
FAMILY	0.660	0.698	0.808	1.000	1.000	1.000

Table 7 Correlation among latent variables with sqrts of AVEs, Composite Reliability and Cronbach's Alpha Model 2

	ATT	Family	SELF	ITC	Advisor	Teacher	Composite Reliability	Cronbach's Alpha
ATT	0.931	0.660	0.733	0.722	0.557	0.644	0.963	0.946
Family	0.660	1.000	0.698	0.808	0.673	0.720	1.000	1.000
SELF	0.733	0.698	0.894	0.807	0.584	0.676	0.888	0.748
ITC	0.722	0.808	0.807	0.934	0.724	0.759	0.965	0.951
ADVISOR	0.557	0.673	0.584	0.724	1.000	0.730	1.000	1.000
TEACHER	0.644	0.720	0.676	0.759	0.730	1.000	1.000	1.000

Table 6 and 7 are composite reliability and cronbach's alpha which each has met the border of 0.7 and 0.6. This means that the reseach model is reliable. Besides, the square roots of average variants extracted (diagonal value) is higher compared to the value of other variables.

Table 8 Standard errors and effect sizes for path coefficients window

	ATT	ITC	SELF	Family	Advisor	Teacher
ITC (Model 1)	0.111		0.327	0.347		
ITC (Model 2)	0.076		0.280	0.238	0.134	0.087

Table 8 and 9 show effect size. Users can ensure whether effect shown by path coefficients small, medium, or big. The suggested value is 0.02, 0.15, and 0.35 each. Value less that 0.02 shows the effect is considered too weak to state relevant from practical view.

4.3 Hypotheses Testing

4.3.1 Model 1

In Model I, this research uses ATT, SN (family) and SE as independent variables with ITC as the dependent variable. The result can be seen at picture 1 is discovered that SN (family) has the biggest significant level with β 0.43, followed by SE, and ATT at the last.

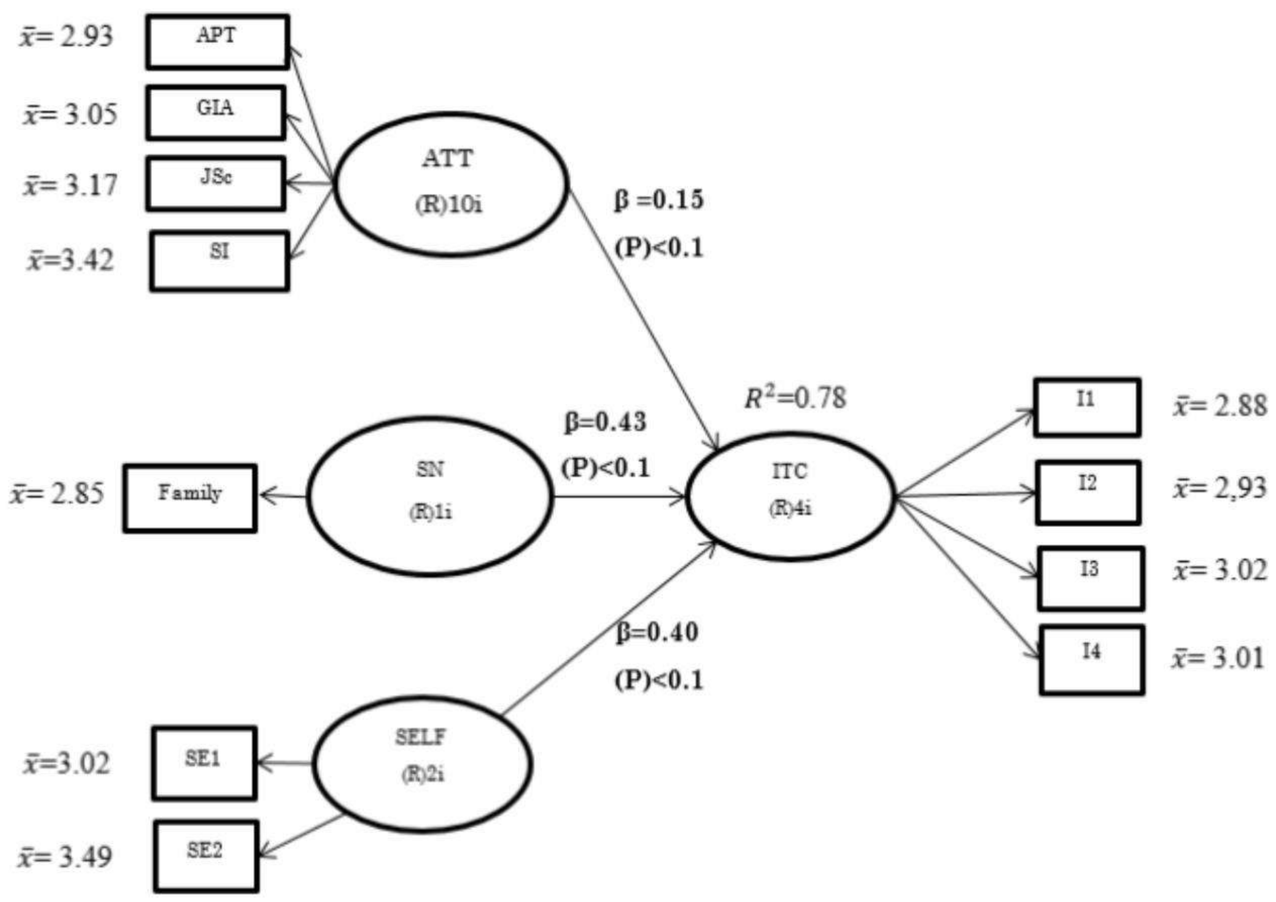


Figure 1: Inner Model 1 Result

4.3.2. Model 2

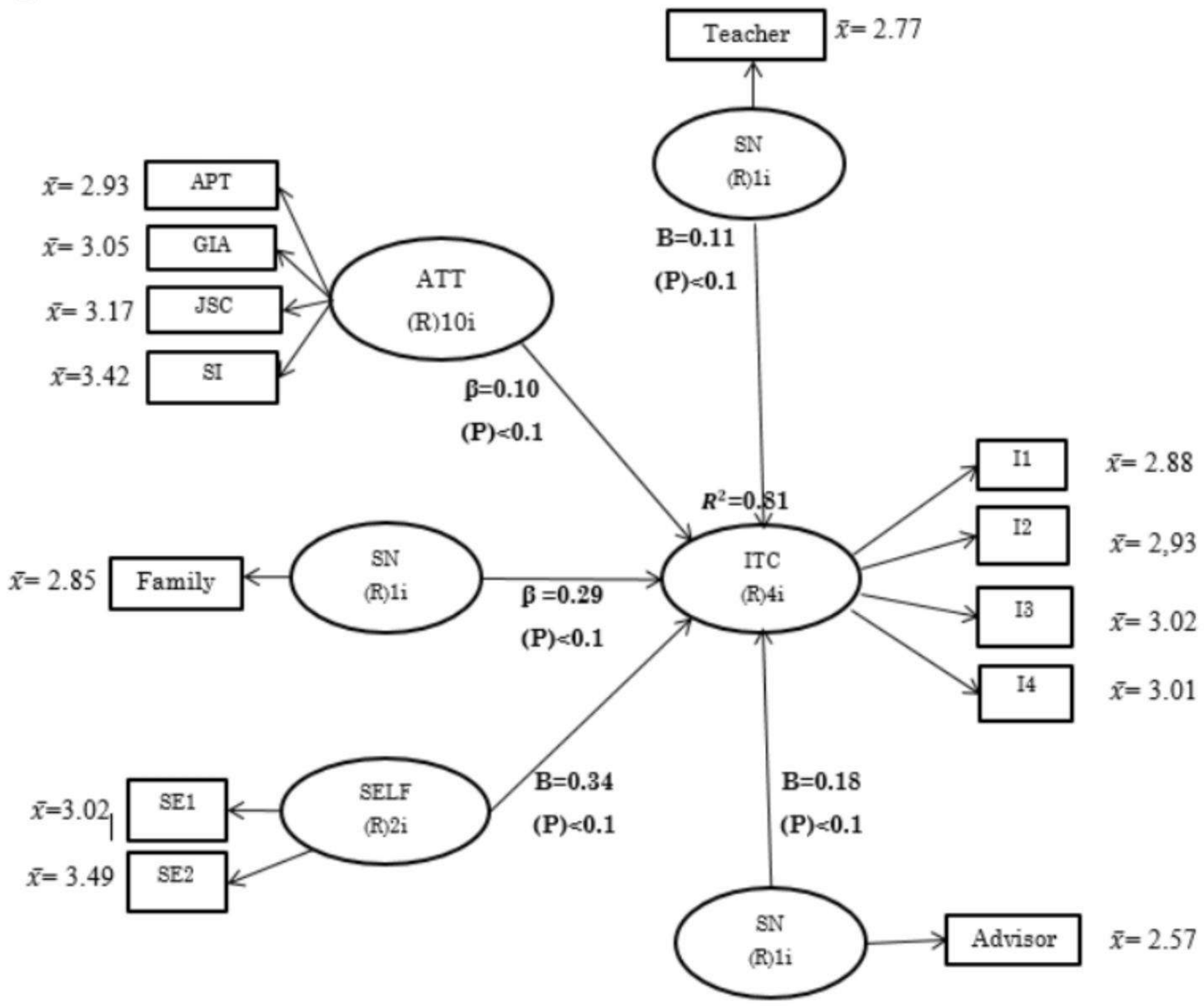
In model II, this research uses ATT, SN (family, advisor, and teacher) and SE as independent variables with ITC as dependent variable. The result of model 2 is exhibited at picture 2 in which the used SN are family, advisor and teacher. The finding is by adding teacher and advisor, it is lowering the significance of family. In model 1, family is the biggest variable dengan β 0.43, and it decreases to 0.29 which makes it at the second rank after SE.

Table 8 explains the direct influence between variables model 1 which are ATT towards ITC, family towards ITC and SELF toward ITC. Based on the results, R^2 as much 0.82 means that the ITC change variations can be explained by ATT as much 82% with path coefficient 0.22.

Table 8 Inner Model Result

Model I Result	***Total Effect***	**Model II Result**	***Total Effect***

ATT -> ITC	0.15 (p < 0.01)	ATT -> ITC	0.10 (p < 0.01)
Family-> ITC	0.43 (p<0.01)	Family->ITC	029 (p < 0.01)
SELF -> ITC	0.40 (p < 0.01)	Advisor->ITC	0.18 (p<0.01)
		Teacher->ITC	0.11 (p<0.01)
		SELF -> ITC	0.34 (p < 0.01)



4.4 Discussion

The findings of this research show that three independent variables (attitude, self efficacy, and family) significantly influence interest in choosing an accounting major. In this research, subjective norm in model 1 represented only by family, while in model 2 it is by family, teacher, and advisor. The influence of attitude towards interest in choosing accounting major is positive but has the smallest significant level in model 2, while attitude will enhance interest to prefer accounting major. The result of this research confirms the result of Bekoe et al., 2018. From variable attitude, it is found that indicator of Genuine interest in accounting is an indicator with the biggest loading score. It is a statement which reflects the genuine interest in accounting for the very first start, especially supported by the skill and interest in mathematics. Besides genuine interest in accounting, the second biggest indicator is social image. Social image describes a statement which reflects a perception that accounting profession is reputable in society, highly needs by many companies and has firm career after graduating. The third factor with the third high loading score is job security. It is about the work security after graduating. It implies that students are concerned about whether they will get a job soon after graduating from accounting. It is also explained in the research of Le et al. (2018) that the prospect after graduating is another considered factor in choosing a major. Hatane et al, 2020 also confirm that students will need a quality of life and motivation in order to pursue their career in accounting.

In this research, it is also discovered that subjective norm has a significant influence on the intention to choose an accounting major. Law & Yuen (2012) did research on factors that influence students on choosing accounting as the main major. The result is that students in Asia tend to respect parents' opinion to determine their major. Therefore, it can be concluded that family influences the intention to choose accounting major. This result is in line with the finding of Zakaria et al. (2012). The subjective norm in this research is categorized into three which are family, teacher, and advisor. The influence of subjective norm in model 1 is represented by family which has the highest influence of attitude and self efficacy. It implies that generally senior high school students in Indonesia are heavily influenced by family especially parents in the sense of taking a decision on what to major in university as parents are the source of finance. Futhermore, the Indonesian's culture that it is parents who decide their children's future has been passed on from generation to generation.

However, in model 2 when subjective norm variable is added by teacher and advisor, it is discovered that variable subjective norm of family decreases from β 0.43 in model 1 to 0.29. This implies that teacher and advisor are capable to broaden students' view in the case of choosing what major to take in university. Since students directly consider SE, β value turns out to be the highest. It means the presence of teacher and advisor will make student re-preceive and reconsider the talent, skill and also the resource they have to choose accounting major. And usually, advisor will assist and give counselling to students before choosing the major for the next education level.

Variable self efficacy also has a significant influence on senior high school students' interest in choosing accounting major. The result even confirms the reseach result of Tan and Laswad (2013). The β values are 0.40 and 0.34 respectively in model 1 and model 2. The role of self efficacy variable increases when students get broader viewpoint either from teacher or from advisor. The suggestion given by either teacher or advisor will fit the interest of the students. It is likely possible due to the fact that both teacher and advisor know their student's ability better from the interaction at school. The role of advisor has more values which implies that advisor consideration influences more compared to teachers. It happens because the relation between advisor and students is closer and students can comfortably discuss about their study plan. On the other hand, teacher's role is considered more formal with students so that they find it a bit harder to discuss such matter.

5. Conclusions, Limitations, and Implications

Hyphotesis 1 states that attitude toward choosing accounting major influences ITS is acceptable. Reffering to this reseach finding, it is discovered that the influence of ATT towards ITC is positive. Subjective norms which are family, advisor and teacher can influence students on choosing accounting major. Therefore, hypotheses 2, 3 and 4 are undoubtedly accepted. Next, hypothesis 5 proves that SELF is capable to have a positive and significant influence towards ITC.

This research is conducted only in the east of Indonesia. The futher research needs to have wider range/spread so that it will represent students who will take accounting major in around Indonesia. Respondents can be from many other schools. Combination method between questionnaire and interview can be applied to strengthen the accuracy of ATT, SN, SELf and ITC values related to senior high and vocational school students.

When students have been aware of their interest (ATT) and of their ability (SELF) in accounting major, the role of social environment (SN) will encourage them to confirm their decision. From this research, it is discovered that the role of family has been higher than environment, compared to the roles of advisor and teacher. Parents' support is the main and essential due to the fact that parents know students' talent and potention more. The role of parents is required as students' facilitator and gives students freedom to make decision for their future. Sometimes, students are in doubt because the lack of information of the major prospect they are going to choose. After students make decision, it is parents' duty to support and direct them well.

What kind of life students will face when taking this major, advisor and teacher take this role for subjective norm by giving clearer information about the chosen major. Moreover, advisor and teacher also know better their students' potention by noticing students' skill in any particular subject to match with their major. When students perceive their own potention (SELF) of having interest and intention to choose the major, then environment role (SN) should encourage and give positive support for them.

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