



## **PREDICTION OF INTEREST IN ACCOUNTING STUDENTS TO BECOME PUBLIC ACCOUNTANTS USING THEORY OF PLANNED BEHAVIOR**

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### **INFO ARTIKEL**

### **Abstract**

#### *Keywords:*

*accountant public, attitude,  
subjective norms, behavior  
control*

*In connection to students' desire in becoming public accountants, this study investigates the Theory of Planned Behaviour. The people with the power to audit financial statements and offer assessments of their fairness are known as public accountants. When compared to the demand for public accountants, Indonesia still has a very low growth rate for this profession. Researchers are keen to learn more about the public accounting profession from a student's perspective given Indonesia's slow development in the number of public accountants. The impact of attitudes, subjective norms, and perceived control behaviour on interest in becoming a public accountant is examined in this study. Students in Yogyakarta were the subjects of the study. Data was obtained by distributing questionnaires to students majoring in accounting. The number of questionnaires that can be processed is 172 questionnaires. Multiple regression is utilized to proceed the data. The results of data processing show that the respondents of this study were students majoring in accounting whose family backgrounds were mostly non-accountants. Descriptive statistics show that many students are still hesitant to choose a career as a public accountant. The results of the F test show that simultaneously the variable attitudes, subjective norms, and behavioural control affect career choices as public accountants. Partially, the variable attitudes and behavioural control of the choice of employees as public accountants. Subjective norms are not proven to affect career choices as public accountants.*

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### **Introduction**

According to information from the Indonesian Institute of Accountants, there are 40,000 registered accountants as of 2021. 1 417 persons were listed in data from

the Indonesian Institute of Accountants in 2022 (Eserra et al., 2022). Only 3.5% of Indonesia's total accountant population is public accountants. extremely little. According to data from the finance department, 11,000 accountants work for BPKP, and 26% of all accountants are employed by governmental organizations. More than 50% of accountants are employed by industries other than public accounting and those outside the government. According to these statistics, there are far fewer public accountants than there are accountants employed in other industries.

Due to the increasing number of Indonesian companies that have gone public and have several shareholders, public accounting is seen as a vocation that accounting students can choose. Companies must monitor and have accurate information about the management's activities to maintain the business operating without any abnormalities in the financial statements. Company owners must employ the services of a third party to examine the report to prevent misuse of financial reports generated by company management. A public accountant is required to review these financial reports to determine if they are fair or not, beneficial, or not, and whether they are accurate.

Public accountants are accountants who have received approval from the minister to perform services in accordance with the decree of the minister of finance, as stated in the Republic of Indonesia's Decree of the Minister of Finance No. 423/KMK.06/2002. The primary job of public accountants is an audit activity, which tries to offer a judgment on the fairness of financial reports created by management (Afifah dan Dyah, 2022). Given the extremely tiny number of public accountants, it is safe to assume that students are not drawn to pursue careers in public accounting. The most fundamental inquiry is: Why are students not enthusiastic about pursuing the public accounting profession? This situation is really fascinating to explore.

Interest and behaviour factors in career selection can be explained using the theory of planned behaviour. This theory is a development of the theory of reasoned action, which is a theory used to predict interest and behaviour. Based on this theory, interest is influenced by one's perception of a form of desire. Interest which ultimately influences a person's behaviour is driven by various factors. The theory of planned behaviour prioritizes the existence of three determinants of intention which are conceptually independent, namely attitudes toward behaviour, subjective norms, and perceptions of perceived behaviour control. In general, it can be said that the better the attitudes and subjective norms towards the behaviour of choosing a career as a public accountant, the stronger one's interest in becoming a public accountant. In this case the interest in becoming a public accountant is seen as a determining variable for actual behaviour, meaning that the stronger one's interest in becoming a public accountant, the greater the success of predicting that behaviour will occur. Intention mainly reflects a person's willingness to perform certain actions. Meanwhile, perceived control pays close attention to the sources of opportunities that might exist. Therefore, there is a difference between perceived motivational and control factors.

Accounting students' perspectives on careers will influence how they approach choosing a job. A positive attitude will be formed in an accounting student if they believe or believe that being a public accountant has benefits for them, and vice versa (Sumaryono and Sukanti, 2016). As evidenced by the declining number of public accountants and the expansion of public accounting, the phenomena of accounting students' attitudes toward public accountants are still not positive. Students continue to have doubts about an auditor's ability to succeed (Biduri

Sarwenda et.al, 2019).

Studies on interest in a career as a public accountant has been carried out by several researchers. Research conducted by Biduri Sarwenda et al (2019) states that the Theory of Planned Behaviour which is proxied in attitudes, subjective norms and behavioural control affects students' interest in taking the Chartered Accountant exam and having a career as an accountant. Research conducted by Vania et al regarding the influence of the theory of Planned Behaviour elements and motivational elements on interest in a career as a public accountant shows the result that subjective norms, compensation, and interest in taking CPA certification affect student interest in a career as a public accountant. Research conducted by Sari (2021) shows that all proxies in the Theory of Planned Behaviour influence career choices as public accountants.

The issue with this study is the level of student interest in becoming public accountants. The theory of planned behaviour, which considers attitudes, subjective norms, and behavioural control as factors that impact the extent of one's interest, is applied to measure the level of interest in becoming a public accountant. A suitable curriculum can be developed if it is recognized that students are interested in becoming public accountants, which will encourage them to attend lectures on auditing. To determine whether attitudes, subjective norms, and behavioural controls have an impact on students' desire in pursuing a profession as a public accountant, this study will examine these factors. The distinction between current research and earlier research.

Theory of Planned Behaviour is a theory developed by Icek Ajzen in 1991. This theory explains that a person's behaviour is influenced by three factors, namely attitudes, subjective norms, and behavioural control. Attitude is an individual's evaluation of a behaviour, subjective norm is an individual's perception of existing social norms, and behaviour control is an individual's perception of his or her ability to perform a behaviour.

This theory contends that an individual's attitude toward a behaviour will have an impact on the individual's intention to engage in the behaviour. Subjective norms will also have an impact on a person's intention to engage in the behaviour. An individual is more likely to engage in a behaviour if they believe it to be in keeping with the accepted societal norms. Finally, the ability to manage behaviour will have an impact on the person's intention to engage in the behaviour. The tendency is for an individual to engage in the behaviour if they believe they have the necessary control to do so. (Abdullah, 1995)

After 2015, the theory of Planned Behaviour underwent several developments. One such development is the addition of emotional factors in this theory. According to recent research, emotions also influence a person's behaviour. Emotions can affect attitudes, subjective norms, and control of one's behaviour. (Bangun Sisilia, 2021)

In addition, the theory of Planned Behaviour was also developed by adding environmental factors to this theory. The environment can influence a person's behaviour. An environment that supports a behaviour can make it easier for individuals to carry out that behaviour.

## **Factors Influencing Career Choices for Accounting Students**

For accounting students, education and training have a significant role in determining their professional paths. Handayani (2015) asserts that accounting students' level of education and preparation will impact their capacity to compete in the workforce. Furthermore, education and training can assist accounting students in making the best job decision in accordance with their interests and abilities.

The career choices of accounting students are also influenced by their interests and abilities. The interests and skills that accounting students have will influence how satisfied they are in their future jobs, claims Sari (2017). Accounting students will be more content and happier at work if they chose a career that fits their interests and skills.

Students studying accounting may also be influenced by their familial environment while choosing a job. According to Sari (2017), a family environment that encourages and supports accounting students in their desire to pursue a career in accounting will have an impact on that decision. In addition, a student's family environment may have an impact on their interests and abilities.

Accounting students' career decisions may also be influenced by their school environment. Putra (2013) asserts that a supportive learning environment that offers possibilities for accounting students to improve their skills and interests in the field will have an impact on their decisions regarding a profession. Additionally, the educational environment might have an impact on how well-qualified and competitive accounting students are in the job market.

The availability of jobs is another element that affects accounting students' career decisions. Accounting students are more likely to choose a career in accounting if there are significant work possibilities and bright future career prospects, according to Sari (2017). Additionally, the decision to specialize in accounting can be influenced by job options for accounting students.

Students studying accounting may choose their career based on their lifestyle. Putra (2012) asserts that accounting students who value financial security and stability in their daily lives are more likely to pick this field as a career. The choice of an accounting specialization by accounting students may also be influenced by their lifestyle.

Work experience can also influence a student's decision about a career in accounting. The amount of job experience accounting students has will affect their decision to pursue a career in accounting, claims Sari (2017). Work experience can also assist accounting students in choosing the best specialization based on their interests and abilities.

Students' interest in pursuing a profession as a public accountant can be predicted using the Theory of Planned Behaviour. According to the Theory of Planned Behaviour, attitudes, personal standards, and perceived behavioural control are all factors that come before intents and behaviour. These justifications serve as the foundation for this study, which will look at how attitudes, subjective norms, and behavioural controls affect both the desire to become a public accountant and the behaviour of the public accountant.

## Previous Studies

The notion of planned behaviour has been studied in respect to decisions made by public accountants in terms of careers. According to research done by Sari (2021) on job choices for public accountants, perceptions of behaviour control, subjective norms, and attitude toward behaviour all have an impact.

According to research by Biduri Sarwenda et al (2019) on the variables influencing career decisions for public accountants, the theory of planned behaviour is indirectly represented by attitudes toward behaviour, subjective norms and perceptions of behavioural control, motivation, and knowledge of CA.

Extrinsic motivation has an impact on public accountant profession choices, according to research by Wirianti et al. (2021) into the elements that affect these decisions. Extrinsic motivation refers to drive that comes from outside the person. The respondent's immediate surroundings, including their family, is what's around them. Extrinsic motivation is a subjective standard when paired with the notion of planned behaviour, specifically the opinions of those closest to the individual.

## Hypothesis development

The theory of planned behaviour is represented by three variables: attitude toward behaviour, subjective norm, and perceived behaviour control, which is expected to influence job choice. This theory contends that an individual's attitude toward a behaviour will have an impact on the individual's intention to engage in the behaviour.

The intention of students to pursue jobs in public accounting will be influenced by their perceptions regarding those professions. Students are more likely to choose public accounting careers if they have positive sentiments regarding the profession. Students who believe that public accountants are in line with their attitudes will be more interested in pursuing this career.

Ha1: attitude influences career choice as a public accountant

A person's perception that a behaviour or decision complies with the social standards that are prevalent in their environment is known as a subjective norm. Subjective norms may also have an impact on a person's intention to engage in the behaviour. The tendency is for an individual to engage in a behaviour if they believe it to be in line with accepted societal norms. Students will pick a job as a public accountant if they believe it to be consistent with the standards or customs in their environment.

Ha2: Subjective norms affect career choices as public accountants.

The belief in one's capacity to exert control over a particular behaviour is known as behaviour control. The individual's intention to carry out the behaviour will be impacted by behaviour control. A profession as a public accountant is typically chosen by a person if they believe they have the control necessary to do so.

## Research Design

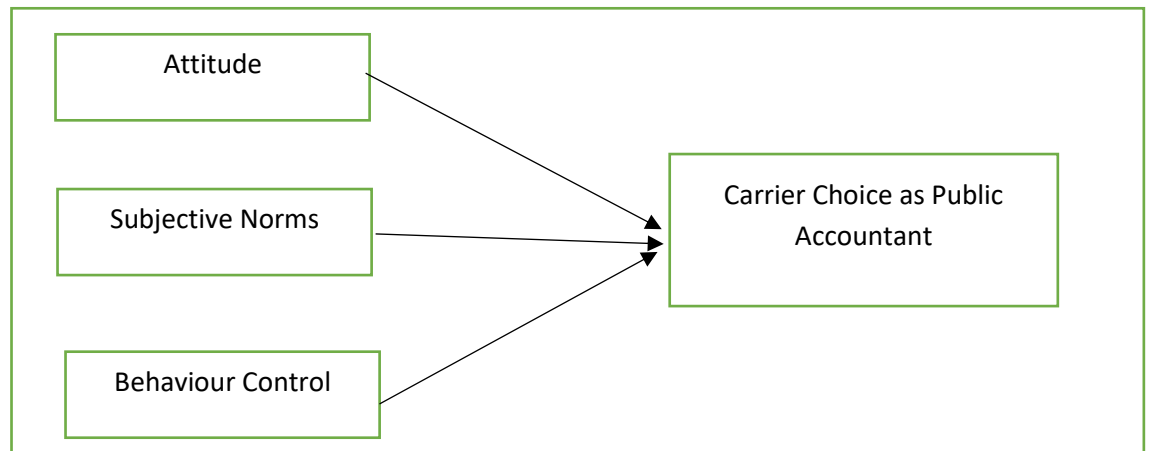


Figure 1. Research Model

## RESEARCH METHODS

### Population, Sample, and Sample Collecting Method.

The population, sample and sampling method are described as follows:

#### Population

The population in this study were students of private universities in Yogyakarta. Meanwhile, the samples taken were students from private tertiary institutions majoring in accounting in Yogyakarta.

#### Sampling Method

The research sample was taken by using convenience sampling method. Convenience sampling, namely samples taken because they are easy to reach or easy to obtain (Biduri, 2019). The sample chosen by students at private university is because these students are easy to reach by researchers. In this study, the sample was students majoring in accounting at several universities in Yogyakarta. The number of samples was 172 respondents from UTY, UAD and UII. The selection of universities whose students were surveyed was based on the affordability of researchers.

### Data, Data Acquisition Methods and Research Instruments.

The data in this study is in the form of primary data, namely data obtained directly from the object of research. Data and data acquisition methods are described as follows:

#### Data

The data used in this research is primary data. Data obtained directly from research respondents. The research respondents were students of private

universities in Yogyakarta. Data from respondents will be obtained by distributing questionnaires. The questionnaires distributed in this study were 200 questionnaires, of which 187 questionnaires were returned and 172 questionnaires could be processed.

### **Method of collecting data**

Primary data collection in this study was carried out using a survey method using a list of questions/questionnaires that were delivered directly to the respondents. Distributing the questionnaire directly means that the researcher directly gives the questionnaire to the respondent to fill in and waits for the filling of the questionnaire, so that the questionnaire can be withdrawn directly by the researcher. In distributing the questionnaires the researcher will use an assistant whose job is to distribute the questionnaires to private universities in Yogyakarta.

### **Research instrument.**

The research instrument is a questionnaire that will be distributed to respondents. The questionnaire contains questions to find out students' attitudes towards the public accounting profession, student subjective norms towards the public accounting profession and behavioural control. Students' attitudes towards the public accounting profession were asked in two questions regarding students' opinions of the public accounting profession. Subjective norms were asked in two questions regarding students' opinions of their environmental views in the public accounting profession. Behavioural control was asked in two questions regarding students' opinions on whether or not it was easy to do the public accounting profession.

### **Variable Operational Definition**

The instruments used to measure students' intentions to work as public accountants are:

### **The dependent variable in research**

The dependent variable in this study is the interest of students to work as public accountants. The intention variable can be measured by formulating a statement indicating something to be done or an estimation of behaviour. This variable is measured by a statement of student agreement on the interest in working as a public accountant. Size using a Likert scale of 1 to 5.

Independent variables are variables that individually or jointly can affect the dependent variable. The independent variables in this study are:

### **1) Attitude towards behaviour/Attitude (Ab)**

Attitude towards behaviour is the sum of the results of the multiplication of the belief in choosing with the evaluation of the consequences.

$$Ab = bi \times ei$$

Ab = Attitude towards behaviour

bi = Confidence in choosing

ei = Evaluation of the effect

The procedure for measuring attitudes toward behaviour can be measured in two statements (Dharmmesta, 1998). The first statement expresses confidence in choosing the profession of a public accountant (bi). The second statement is an evaluation of the election in the first statement (ei). The two statements are measured using a Likert scale of 1 to 5.

## **2) Subjective Norms (SN)**

Subjective norms are the sum of the multiplication results between normative beliefs and the willingness to follow the advice of important people such as family and friends.

$$\text{SN} = \text{NBI} \times \text{MCI}$$

SN = Subjective Norms  
Nbi = Normative Beliefs  
Mci = Advice from an important person

The procedure for measuring subjective norms can also be measured in two statements (Dharmmesta, 1998). The first statement concerns the student's normative beliefs (Nbi) and the second statement concerns the student's attitude towards the suggestions of important people around him (Mci). Both statements use a Likert scale of 1 to 5.

## **3) Perceived Behaviour Control (PBC)**

Behavioural control is the result of the multiplication of factors that support actions with access to these control factors.

$$\text{PC} = \text{Ci} \times \text{Pi}$$

PC = Behavioural Control  
Ci = Access control factor  
Pi = Control Confidence

Measurement of perceived behavioural control is the same as measuring attitudes towards subjective behaviour and norms (Dharmmesta, 1998). The behavioural control variable is measured by 2 statements regarding belief in the public accounting profession (Ci) and understanding of the profession (Pi).

## **Instrument Quality Test**

The instrument testing method is intended to test the validity and reliability of the questionnaire to be used in research so that it can be seen to what extent the questionnaire can be a valid and stable measuring tool in measuring an existing symptom.

### **Validity test**

Validity tests are carried out to show the extent to which a measuring device measures what is being measured or in other words whether the measuring instrument is appropriate for measuring the object under study (Sugiyono, 2020). The validity test was carried out using Spearman Correlation with the help of SPSS 17.0. The research instrument is said to be valid if the significance value is less than 5%.



## Reliability Test

Reliability is an index that shows the extent to which a measuring instrument can be trusted or relied on (Sugiyono, 2020). If the measuring instrument is used twice to measure the same symptoms, the results obtained are consistent, then the measuring instrument can be said to be independent. The research instrument is said to be reliable if the Cronbach Alpha value is greater than 0.6.

## Data Analysis Tools

Data analysis in this study was carried out with two stages of testing, namely:

### a. Multiple regression test

Multiple regression is used to examine the effect of attitudes, subjective norms and behavioural control on interest in entrepreneurship. The regression equation used is:

$$Y1 = \alpha + \beta1X1 + \beta2X2 + \beta3X3 + \epsilon$$

Y1 = interest in becoming a public accountant

X2 = attitude

X3 = subjective norm

X3 = Behavioural Control

$\beta1, \beta2, \beta3$  = regression coefficients

$\epsilon$  = residual

### b. Determination Coefficient Test

The coefficient of determination test is used to determine how much the change in the dependent variable (interest in becoming a public accountant) can be explained by the independent variables (attitude towards behaviour, subjective norms and behavioural control).

### c. F test

The F test is used to determine the simultaneous effect of the independent variables on the dependent variable.

### d. t test

The t test is used to determine the partial effect of each independent variable on the dependent variable. This section contains the research design used (methods, data types, data sources, data collection techniques, data analysis techniques, variable measurement) written in flowing paragraph form (no bullets or numbering).

## RESULT

### Description of Respondents

The respondents of this study were students majoring in accounting from three universities in Yogyakarta. The origin of the respondent's PT is listed in table 1.

Table 1. Origin of College

Respondent Origin	Total	Percentage
UII	41	24%
UAD	66	38%
UTY	65	38%
Total	172	100%

Respondents were also categorized according on their family's occupation. 15% of respondents' relatives are accountants, while 85% of respondents' families are not accountants. The respondent's closest surroundings are not in the accounting industry based on these circumstances. This demonstrates that, among respondents who studied accounting majors, only 85% were aware of the accounting profession. It is projected that respondents' opinions of public accounting careers will be influenced by their family environments. A public accountant's career is not one that respondents are familiar with, according to data on family environments. This information reveals the connection between the family environment and the average level of interest in becoming a public accountant by relating it to the average value of that interest.

When filling out the survey, respondents were students who were enrolled in various semesters. Students who are aware of professions in accounting are the target respondents that are anticipated. Students' past semester 1 are those who have already developed an understanding of a job as a public accountant. These respondents were fourth-, sixth-, eighth-, and tenth-semester students. In table 2, the responses are described according to their semester.

Table 2. Semester

Semester	Total	Percentage
Fourth	112	65%
Sixth	42	24%
Eighth	12	7%
Tenth	6	4%
Total	172	100%

### Descriptive statistics

The average value of the respondents' responses was calculated, and the results were used to calculate how interested the respondents were in becoming public accountants. Answers to the query about respondents' interest in becoming auditors have an average value of 3.97. The range of "neutral or don't know" responses is represented by the average figure. The response's value of 3.97 suggests that, while understanding the auditing profession, the respondent is still undecided about pursuing it as a career.

When it is connected to the family environment profession, the majority of which do not practice public accounting. Motivation from family and the immediate environment is one of the elements that influences profession choice, according to Wirianti's research (2021). The results of this study's questionnaire suggest that most families are not made up of accountants. Currently, there is a scepticism around desire in becoming a public accountant. As a result, the data description demonstrates that profession choices are influenced by the home environment. Subjective standards have an impact on public accountant job decisions, according to Sari's research in 2021.

## Hypothesis testing

The results of data processing with multiple regression are presented in the following table:

Table 3. Regression Test Results

	T value	Significance
Contant	15.961	0.000
Attitude (Ab)	5.212	0.000
Subjective Norms (NS)	0.937	0.350
Behaviour Control (KP)	4.157	0.000
F value 89.375 sig. 0,000 R <sup>2</sup> 0.615		

Table 3 shows the results of the regression test which can be explained as follows:

The independent variable's simultaneous impact on the dependent variable is shown by the F value, which is 89.375 sig. 0.000. Given a sig value of 0.000, the simultaneous effect is considered substantial. The decisions that public accountants make regarding their careers are influenced by attitude variables, subjective norms, and behavioural control. This finding implies that attitudes, subjective norms, and behavioural control all work in concert to impact a person's decision to pursue a profession as a public accountant. The findings of this study demonstrate that public accounting profession choices may be predicted using the theory of planned behaviour. This study is consistent with studies done by Essera et al. (2022), Biduri et al. (2019), and Sari et al.

The attitude variable's t value is 5.212 sig0.000. These findings show that attitudes toward behaviour have an impact on public accountants' job decisions. It has been demonstrated that students are more likely to choose a profession as a public accountant if they have positive attitudes and impressions about public accountants. The findings of this study are consistent with those of Sari et al. (2021), Biduri et al. (2019), and Al Hafis (2027). These findings demonstrate that evaluations of public accountants are based on the attitude they exhibit.

The t value for the Subjective Norm variable is 0.937 sig. 0.350. A significance value above 0.05 means that the Subjective Norm does not affect career choices as a public accountant. This means that respondents who choose careers as public accountants do not pay attention to subjective norms or do not consider the opinions of those around them. Students who choose a career as a public accountant are guided by their own attitudes. The results of this study are not in line with the research by Sari et al (2021), Biduri et al (2019) and Essera et al (2022). However, the results of this study are in line with the research of Al Hafis (2017) which states that social factors do not affect career choices as public accountants.

The t value for Behavioural Control is 4,157 sig 0.000. The results of the study show that behavioural control influences career choices as public accountants. The implication of this result is that students choose careers as public accountants because students feel able to control their behaviour as public accountants. The results of this study are in line with the research by Wirianti et al (2021), Essera et al

(2022), and research by Sari et al (2021).

The coefficient of determination is ( $R^2$ ) 0.615, this value means that the independent variables can explain the dependent variable by 61.5%. This value is included in the strong category (Sugiyono, 2020). Attitude variables, subjective norms and behavioural control can explain changes in career choice variables as public accountants by 61.5%.

## **Discussion**

The results of the descriptive statistics show that most of the respondents have families who are not accountants. Large non-accounting families have environmental implications. Respondents get information about public accountants only from the learning process in universities. Respondents know the public accounting profession in a short time. Some respondents answered doubtfully on the question whether they were interested in becoming public accountants. This condition can be said to be logical because the respondent does not come from a family that has a public accounting profession. This discussion of descriptive statistics is a differentiator of this research with previous studies

The results of the study show that simultaneously the theory of planned behavior proxies influence students' interest in becoming public accountants. The results of this study indicate that students can be influenced to become public accountants by showing the attitude of public accountants, and showing that public accounting can be practiced by all accounting graduates. The results of this study are in line with research conducted by Al Hafis (2017), Biduri et al (2019) and Sari et al (2017)

The results of the t test show that partially, attitude and behavior control variables affect students' interest in becoming public accountants. The results of this study are in line with research conducted by Essera (2021), Lukman and Winata (2017) and Al Hafis' research (2017). Subjective norm variable does not affect interest in becoming a public accountant. Most of the respondents in this study did not come from families who have the accounting profession, especially public accountants. The results which state that subjective norms do not affect the interest in becoming a public accountant are in accordance with the background of the respondents in this study. Interest in becoming a public accountant can be increased by introducing the public accounting profession to accounting students.

## **Conclusion**

Simultaneously, the proxy theory of planned behavior is proven to influence students' interest in becoming public accountants. Partially, attitude and behavior control variables affect interest in becoming a public accountant. Subjective norm variable is not proven to affect interest in becoming a public accountant.

The limitation of this research is that it was only conducted in a limited scope, namely students from three private tertiary institutions. Respondents came from homogeneous universities. The limitations of the origin of the respondents will make this research different from the broader research of the respondents

The limitations of the origin of the respondents will make this research different from the broader research of the respondents.

This research only uses a proxy from the theory of planned behavior. The study did not examine the effect of other variables. Variables not tested in this study may influence interest in becoming a public accountant. The next researcher is expected to add independent variables as well as moderating variables and mediating variables. The addition of variables is expected to produce complex and universal research.

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