

# Exploring Career Selection Determinants Among Accounting Students in Indonesia: An Empirical Study Using the Theory of Planned Behavior

Dhany Efitasari<sup>1\*</sup>, Nadia Fauzi Asila<sup>2</sup>, Suranto<sup>3</sup>, Surya Jatmika<sup>4</sup>, Rochman Hadi Mustofa<sup>5</sup>, Siti Aisyah<sup>6</sup>, Rini Agustin Eka Yanti<sup>7</sup>, Erni Harlina Isdiati<sup>8</sup>, Surani Dwi Astuti<sup>9</sup>

<sup>1</sup> Universitas Muhammadiyah Surakarta, Indonesia; [des576@ums.ac.id](mailto:des576@ums.ac.id)

<sup>2</sup> Universitas Sebelas Maret, Surakarta, Indonesia; [nadiafauziasila1999@gmail.com](mailto:nadiafauziasila1999@gmail.com)

<sup>3</sup> Universitas Muhammadiyah Surakarta, Indonesia; [sur122@ums.ac.id](mailto:sur122@ums.ac.id)

<sup>4</sup> Universitas Muhammadiyah Surakarta, Indonesia; [sj795@ums.ac.id](mailto:sj795@ums.ac.id)

<sup>5</sup> Universitas Muhammadiyah Surakarta, Indonesia; [rhm342@ums.ac.id](mailto:rhm342@ums.ac.id)

<sup>6</sup> Universitas Muhammadiyah Surakarta, Indonesia; [siti.aisyah@ums.ac.id](mailto:siti.aisyah@ums.ac.id)

<sup>7</sup> Universitas Galuh, Ciamis, Indonesia; [riniagustin83@unigal.ac.id](mailto:riniagustin83@unigal.ac.id)

<sup>8</sup> Universitas Negeri Semarang, Indonesia; [erniharlina18@mail.unnes.ac.id](mailto:erniharlina18@mail.unnes.ac.id)

<sup>9</sup> Universitas Muhammadiyah Surakarta, Indonesia; [a210220033@student.ums.ac.id](mailto:a210220033@student.ums.ac.id)

## ARTICLE INFO

### Keywords:

Attitude Toward Behavior;  
Subjective Norms;  
Perceived Behavioral Control;  
Students' Career Selection  
Decisions;  
Undergraduate Accounting  
Education

### Article history:

Received 2025-03-19

Revised 2025-10-03

Accepted 2025-12-16

## ABSTRACT

Occupational choice in accounting is influenced by psychological and social factors, which can be effectively analyzed using the Theory of Planned Behavior (TPB). Understanding these determinants is essential for developing strategies to attract and retain future professionals in the field. This study employed a quantitative approach to examine how TPB constructs—Attitude Toward Behavior, Subjective Norms, and Perceived Behavioral Control— influence students' intentions to pursue a career in accounting. Data were collected through a structured questionnaire administered to 134 Indonesian accounting education students. Hypotheses were tested using Structural Equation Modeling (SEM) with SmartPLS 2.3.9, chosen for its suitability in handling moderate sample sizes and complex models involving latent variables. The analysis revealed that all three TPB constructs significantly predicted students' career choices in accounting. Attitude Toward Behavior emerged as the strongest predictor, indicating that students' positive perceptions of accounting as a rewarding and fulfilling profession strongly influence their decisions. Subjective Norms also had a significant effect, highlighting the role of social influences from family, peers, and educators. Additionally, Perceived Behavioral Control was positively associated with career intention, suggesting that confidence in personal ability and access to necessary resources supports students' career decisions. These findings suggest that accounting programs should integrate digital skills and career readiness training to align with student motivations and labor market expectations. Future research should explore additional factors to develop a more comprehensive understanding of career choice in accounting.

This is an open access article under the [CC BY-NC-SA](https://creativecommons.org/licenses/by-nc-sa/4.0/) license.



## Corresponding Author:

Dhany Efitasari

Universitas Muhammadiyah Surakarta; [des576@ums.ac.id](mailto:des576@ums.ac.id)

## 1. INTRODUCTION

The choice of career represents an important milestone in an individual's life, as it determines their future professional direction. In an increasingly dynamic job market, individuals must consider various factors before determining their career path (Kurniawati et al., 2024; Utama & Kurniawan, 2023). These factors may include personal interests, social influences, and perceptions of job opportunities in specific fields (Sidig & Sinaga, 2020). Accounting is one of the most sought-after career choices due to the strategic role of accountants across various industries and the consistently strong demand for qualified professionals (Joshi, 2022). However, despite the broad career opportunities in accounting, not all accounting students are inclined to pursue a career as professional accountants. Therefore, a deeper understanding of the factors influencing their career decisions in this profession is essential.

The rapid advancement of digital technologies—such as artificial intelligence, blockchain, and automation—has prompted the need to reassess the factors that guide students' career planning within the accounting field (Azzahra & Fauzan, 2023). These advancements are not only reshaping required skill sets but also influencing how students perceive and plan their career paths in this domain (Abdullah & Almaqtari, 2024; Abu Asabeh et al., 2023; Thaller et al., 2024). Despite the relevance of the Theory of Planned Behavior (TPB), limited research has integrated this theoretical framework with the realities of digital transformation in accounting education. Consequently, the present study intends to address this research gap by investigating how the three core dimensions of TPB interact with students' readiness for a technologically evolving professional environment.

To comprehend the determinants shaping students' choices of occupation, the Theory of Planned Behavior (TPB), conceptualized by Ajzen (1991), stands as a preeminent theoretical framework. The TPB asserts that an actor's motivation to execute a specific action is predicated upon three fundamental components: Attitude Toward Behavior, Subjective Norms, and Perceived Behavioral Control. Within the scope of vocational determination, one's attitude toward the accounting discipline denotes the degree to which students view it as a gratifying and satisfactory profession (Susanti, Dewi & Sufiyati, 2019). Subjective norms encapsulate the communal pressures originating from parents, peers, and academic faculty, potentially structuring the choices made by students to enter the accounting career trajectory (Karlsson & Noela, 2022a; Zyahwa et al., 2023). Furthermore, the construct of perceived behavioral control denotes the self-assurance students possess regarding their capacity to navigate difficulties and capitalize on prospects within the realm of accounting (Susanti, Dewi & Sufiyati, 2019).

Previous studies have confirmed the role of each factor in the Theory of Planned Behavior in shaping students' career choices. Susanti, Dewi & Sufiyati (2019) reported that students' attitudes toward the accounting profession exert the strongest effect in shaping their intentions to pursue this field. Individuals who perceive accounting positively are more inclined to envision themselves working in the profession in the future. In addition, Karlsson & Noela (2022) revealed that subjective norms—particularly support from family members and academic circles—play a critical role in motivating students to select accounting as a prospective career (Arianti & Maharani, 2023). Complementing these findings, research by Laksmi & Al Hafis (2019) showed that students demonstrating a high level of Perceived Behavioral Control tend to display greater optimism when facing labor market challenges and stronger confidence in pursuing accounting as a professional career (Artati et al., 2021).

While a considerable body of research has explored the determinants of students' career choices through the lens of the Theory of Planned Behavior, limited attention has been given to how these determinants intersect with the transformation of the accounting profession in the digital age. In the current context, technological advancements have significantly reshaped the role of accountants and the skills required in this industry (Azzahra & Fauzan, 2023; Karlsson & Noela, 2022a).

Accordingly, this research endeavors to address the identified gap by investigating the interaction between TPB constructs and the opportunities as well as challenges brought about by the digital transformation of the accounting profession. The distinct contribution of this study lies in its attempt to integrate the Theory of Planned Behavior framework with the context of technological change, thereby offering new insights into how digitalization influences students' career decision-making in accounting.

This study not only examines the psychological and social factors widely discussed in previous research but also investigates how students' readiness to navigate the digital era influences their career choices. Hence, this study provides a fresh contribution to the comprehension of how accounting students make career choices, particularly within a context that is progressively adapting to contemporary developments in the profession.

Based on the theoretical framework and prior empirical studies, the following hypotheses are proposed:

H<sub>1</sub>: Attitude Toward Behavior has a positive and significant effect on students' career selection decisions in the accounting field.

H<sub>2</sub>: Subjective Norms have a positive and significant effect on students' career selection decisions in the accounting field.

H<sub>3</sub>: Perceived Behavioral Control has a positive and significant effect on students' career selection decisions in the accounting field.

Consequently, this research is positioned to provide further insights into the determinants that drive accounting students' career decisions in the digital era. The outcomes of this study are projected to serve as a reference point for both educational institutions and industry stakeholders in formulating policies, thereby enhancing the competitiveness of graduates and increasing the attractiveness of the accounting profession in the future.

## 2. METHODS

### 2.1 Participants and Sampling

This research adopts a quantitative design to empirically investigate the determinants of career interest among accounting education students within the framework of the Theory of Planned Behavior. The study population encompasses students enrolled in accounting education programs across Indonesia, with a sample of 134 respondents drawn from several higher education institutions. The participants were selected using a purposive sampling technique, which was deemed appropriate for the objectives of this study. Purposive sample was employed to ensure that respondents had adequate academic exposure and were in the process of making career decisions. The inclusion requirements were as follows: (1) enrollment in an undergraduate accounting education program, (2) current 7th semester or above, and (3) completion of at least one accounting internship, practicum, or professional exposure course. These criteria were established to identify students with relevant experience and consideration for career planning.

### 2.2 Instruments

The data were collected using validated questionnaire indicators adopted from Karlsson & Noela (2022); Yusuf et al. (2021), measuring three key dimensions: Attitude Toward Behavior, Subjective Norms, and Perceived Behavioral Control. The questionnaire was divided into two major parts. The first part obtained demographic information from respondents, such as gender, age, year of study, and institutional affiliation. The second part consisted of 20 items aimed at evaluating the determinants of students' career choice within the framework of the Theory of Planned Behavior. All items were assessed using a five-point Likert scale, with response options ranging from 1 (*strongly disagree*) to 5 (*strongly agree*).

To ensure contextual relevance and clarity, the adapted questionnaire was first translated into Bahasa Indonesia and then assessed through expert judgment involving two accounting education lecturers and two psychometricians. Several wording adjustments were made to align with cultural and academic contexts in Indonesia. A preliminary pilot test was administered to 20 accounting students from two universities that were not part of the primary research sample. The outcome of this trial indicated high internal consistency, with Cronbach's alpha scores of 0.87 for Attitude Toward Behavior, 0.85 for Subjective Norms, 0.82 for Perceived Behavioral Control, and 0.88 for Career Selection Decisions. These results verified that the measurement instrument possessed adequate reliability and clarity, making it suitable for application within the Indonesian academic setting.

### 2.3 Data Analysis

The analytical process unfolded in three distinct phases. Initially, descriptive statistics were utilized to characterize the foundational profile of the participants. Subsequently, both the validity and reliability of the research tool were assessed, affirming that the instrument adhered to rigorous measurement criteria. Validity assessment involved an examination of convergent validity, with outer loadings exceeding the 0.70 threshold, and discriminant validity, demonstrated by an Average Variance Extracted (AVE) score above 0.50. Concurrently, instrument dependability was ascertained via measures of composite reliability and Cronbach's alpha. Ultimately, the research hypotheses were evaluated using the Structural Equation Modeling (SEM) technique implemented with the SmartPLS 2.3.9 application. This specific software version was selected due to its suitability for managing datasets involving moderate sample sizes, non-parametric data, and intricate frameworks comprising multiple unobserved constructs. While other packages, including AMOS and LISREL, execute covariance-based SEM, SmartPLS was selected for this investigation—which is exploratory and focused on prediction—because its partial least squares (PLS) estimation method is highly appropriate for initial phases of theoretical construction and model verification.

### 2.4 Ethical Considerations

This research adhered strictly to established ethical protocols. Formal ethical approval was granted by the Institutional Research Ethics Board at Universitas Muhammadiyah Surakarta. Every participant received comprehensive details regarding the study's objectives and the nature of their voluntary involvement. Electronic prior consent was secured from the participants before they were permitted to commence the online survey. The privacy and identity protection of all subjects were rigorously upheld across the entire duration of the investigation.

## 3. FINDINGS AND DISCUSSION

### 3.1 Findings

The information obtained from the respondents' questionnaires was processed through descriptive statistical methods. This technique was applied to illustrate the demographic distribution of participants by presenting frequency counts and percentage values.

**Table 1.** Respondent Demographic Profile

No	Participant	Frequency (n= 134)	Percentage (%)
1.	Gender		
	Male	52	38.8
	Female	82	61.2
2.	Age Range		
	19-22 years	79	59.0
	23-25 years	55	41.0
3.	College		
	Muhammadiyah University of Surakarta	49	36.6
	State University of Semarang	42	31.3
	Galuh University	43	32.1
4.	Year Level		
	7 <sup>th</sup> semester	57	42.5
	8 <sup>th</sup> semester	48	35.8
	> 8 <sup>th</sup> semester	29	21.6

Table 1 outlines the demographic composition of the 134 students who took part in the study, categorized by gender, age group, institutional affiliation, and academic level. The study sample consists of 134 respondents. The results reveal that the majority of participants were female (61.2%), while male respondents account for 38.8%. In terms of age distribution, 59.0% of respondents are

between 19 and 22 years old, while 41.0% fall within the 23 to 25-year age group. The respondents come from various universities across Indonesia, with the majority from Universitas Muhammadiyah Surakarta (36.6%), followed by Universitas Galuh (32.1%) and Universitas Negeri Semarang (31.3%). Regarding academic level, most respondents are in their 7th semester (42.5%), followed by those in their 8th semester (35.8%) and those beyond the 8th semester (21.6%).

To investigate the determinants of students' career intentions in accounting, this study applied measurement items adapted from the Theory of Planned Behavior. The constructs assessed include Attitude Toward Behavior, Subjective Norms, and Perceived Behavioral Control, each of which was operationalized through specific questionnaire statements.

**Table 2.** Research Indicators

Variable	Indicator
Attitude Toward Behavior	Selecting an accounting profession driven by an authentic passion for the domain Opting for an accounting profession stemming from the conviction that it presents superior job prospects Electing an accounting career because of a feeling of ease and aptitude for handling quantitative information Opting for a career in accounting in consideration of its competitive salary offerings Accounting is considered as an interesting and gratifying profession Holding a favorable disposition toward an accounting career, viewing it as a viable and enduring vocational route
Subjective Norms	The decision to pursue accounting is attributable to parental influence Following an accounting profession subsequent to peer influence Electing an accounting career guided by the influence of academic instructors Opting for a career in accounting due to the influence of the surrounding environment
Perceived Behavior Control	Having the requisite competencies to follow an accounting profession Possessing adequate expertise to forge a vocational path within the accounting field Technological and digital advancements facilitate career opportunities in the accounting field Having access to relevant information regarding career opportunities in accounting Demonstrating the ability to overcome challenges in the accounting profession Being able to determine one's career path independently without significant obstacles
Students' Career Selection Decisions	Designating an accounting profession as the anticipated vocational track Pursuing accounting as a long-term career decision Selecting the accounting field as a prospective career in the future Considering accounting as a future profession is a well-informed and strategic decision

An indicator within the research model can be regarded as demonstrating adequate convergent validity when its outer loading coefficient is greater than 0.70. The results of the analysis, as summarized in Table 3, display the outer loading values corresponding to each construct indicator employed in this study.

**Table 3.** Results of Outer Loading Test

Variable	Indicator	Outer Loading
Attitude Toward Behavior (X <sub>1</sub> )	X1.1	0.840
	X1.2	0.826
	X1.3	0.862
	X1.4	0.848
	X1.5	0.759
	X1.6	0.829
Subjective Norms (X <sub>2</sub> )	X2.1	0.877
	X2.2	0.917
	X2.3	0.879
	X2.4	0.814
Perceived Behavior Control (X <sub>3</sub> )	X3.1	0.795
	X3.2	0.824
	X3.3	0.839
	X3.4	0.777
	X3.5	0.879
	X3.6	0.621
Students' Career Selection Decisions (Y)	Y1	0.907
	Y 2	0.805
	Y 3	0.899
	Y 4	0.931

Table 3 demonstrates that the indicators in this study have outer loading values exceeding 0.70. It can be concluded that the indicators meet the requirements for validity. Furthermore, discriminant validity can be assessed based on the values. A measurement model can be regarded as possessing adequate discriminant validity when the association between a construct and its own indicators is stronger than its correlations with indicators belonging to different constructs. The outcomes of this assessment are summarized in Table 4, which reports the discriminant validity values for each construct examined in the study.

**Table 4.** Results of Discriminant Validity Test

	X <sub>1</sub>	X <sub>2</sub>	X <sub>3</sub>	Y
X <sub>1</sub>	0.828			
X <sub>2</sub>	0.344	0.887		
X <sub>3</sub>	0.759	0.819	0.793	
Y	0.807	0.407	0.337	0.872

Table 4 demonstrates that each construct exhibits a stronger correlation with its respective indicators compared to indicators from other constructs. The evidence is reinforced by the correlation coefficients, showing that X<sub>1</sub> (0.828), X<sub>2</sub> (0.887), X<sub>3</sub> (0.793), and Y (0.872) each exceed their correlations with alternative constructs. This outcome demonstrates that both the predictor and outcome variables fulfill the criteria for discriminant validity, thereby confirming that the dataset complies with the established validity requirements.

**Table 5.** Average Variance Extracted

Variable	AVE
Attitude Toward Behavior	0.686
Subjective Norms	0.761
Perceived Behavior Control	0.629
Students' Career Selection Decisions	0.786

Another way to evaluate the validity of the data is through the Average Variance Extracted (AVE) criterion. As shown in Table 5, the AVE values for all variables are above the threshold of 0.50. This finding confirms that the constructs in the study successfully satisfy the required standards of validity.

In addition to validity, the dataset must also demonstrate reliability. For this purpose, reliability was assessed by analyzing the values of composite reliability and Cronbach's alpha. The outcomes of these tests are summarized in Tables 6 and 7:

**Table 6.** Composite Reliability Test Results

Variable	Composite Reliability
Attitude Toward Behavior	0.929
Subjective Norms	0.927
Perceived Behavior Control	0.910
Students' Career Selection Decisions	0.936

Table 6 displays the outcomes of the reliability evaluation, specifically examining the composite reliability for each construct. The results indicate that Attitude Toward Behavior (0.929), Subjective Norms (0.927), Perceived Behavioral Control (0.910), and Career Selection Decisions (0.936) all surpass the minimum threshold required to establish reliability. These results confirm that both the independent and dependent variables possess strong reliability, ensuring the consistency and robustness of the measurement instrument.

**Table 7.** Cronbach Alpha Value of Research Variables

Variable	Cronbach Alpha
Attitude Toward Behavior	0.908
Subjective Norms	0.895
Perceived Behavior Control	0.880
Students' Career Selection Decisions	0.909

Table 7 reports the outcomes of the reliability analysis using Cronbach's alpha as the indicator. The calculated values for Attitude Toward Behavior (0.908), Subjective Norms (0.895), Perceived Behavioral Control (0.880), and Career Selection Decisions (0.909) all exceed the accepted threshold. These results demonstrate that each construct attains the necessary reliability level, thereby confirming the internal consistency of the research instrument.

**Table 8.** Coefficient of Determination

	R Square	Adjusted R Square
Students' Career Selection Decisions	0.761	0.756

Table 8 reports the results of the coefficient of determination ( $R^2$ ), which evaluates the extent to which *Attitude Toward Behavior*, *Subjective Norms*, and *Perceived Behavioral Control* explain students' career decision-making. The Adjusted  $R^2$  value of 0.765 demonstrates that these three predictors collectively account for 76.5% of the variance in career choices. The remaining 23.5% is explained by other determinants that fall outside the scope of this study.

**Table 9.** Path Coefficient

	Original Sample	Standard Deviation	T-Statistics	P-Values
Attitude Toward Behavior ( $X_1$ ) -> Students' Career Selection Decisions (Y)	0.414	0.098	4.219	0.000
Subjective Norms ( $X_2$ ) -> Students' Career Selection Decisions (Y)	0.468	0.040	2.682	0.008
Perceived Behavioral Control ( $X_3$ ) -> Students' Career Selection Decisions (Y)	0.107	0.091	5.143	0.000

Table 9 displays the estimation results, showing that the variable *Attitude Toward Behavior* ( $X_1$ ) has a coefficient value of 0.414 with a p-value of 0.000 ( $< 0.05$ ). These findings confirm that Attitude Toward Behavior significantly and positively shapes students' career choice decisions. In other words, when students view accounting as a stable, rewarding, and meaningful profession, they are considerably more motivated to pursue it as their future career path. A path coefficient of 0.414 indicates that changes in students' attitudes, such as increased interest or positive perceptions of career prospects, could meaningfully enhance their intention to enter the accounting field. This insight can inform efforts to reshape students' perceptions through targeted career awareness programs and early exposure to real-world accounting experiences.

Similarly, the variable Subjective Norms ( $X_2$ ) demonstrates a parameter coefficient of 0.468 with a p-value of 0.008 ( $< 0.05$ ), indicating a moderately strong influence. Practically, this suggests that when students receive consistent encouragement and support from family, peers, and lecturers, their likelihood of choosing accounting as a career increases substantially. This finding underscores the importance of integrating family and peer engagement programs into career development strategies within accounting departments.

Lastly, Perceived Behavioral Control ( $X_3$ ) exhibits a parameter coefficient of 0.107 with a p-value of 0.000 ( $< 0.05$ ), confirming that Perceived Behavioral Control has a positive and significant impact on Students' Career Selection Decisions. Although Perceived Behavioral Control ( $X_3$ ) shows the smallest path coefficient (0.107), its effect remains statistically significant ( $p = 0.000$ ). This suggests that even modest increases in students' self-confidence or access to relevant resources can meaningfully affect their career choices. The large t-statistic (5.143) indicates high reliability of this effect, likely due to low standard deviation in responses. Thus, even slight variations in perceived control—such as confidence in digital tools—can influence decision-making.

### 3.2 Discussion

Table 9 summarizes the outcomes of the hypothesis testing performed in this research. The first hypothesis suggests a statistically significant and favorable impact of Attitude Toward Behavior on students' vocational choices ( $p=0.000<0.05$ ). This result is consistent with Ajzen's (1991) Theory of Planned Behavior (TPB), which asserts that a person's disposition toward a specific action is a primary factor influencing their ultimate intent to perform that action. Applied to this investigation, students who maintain a favorable outlook toward accounting as a career path demonstrate a higher inclination to follow a profession in this domain. Such a viewpoint may arise from intrinsic motivation, perceived job security, and prospects for advancement. The more robust this positive outlook, the greater the probability of formulating a strong occupational objective, culminating in the selection of accounting as their chosen vocation.

These results align with the research reported by Sidig & Sinaga (2020), which established that students' views on accounting profoundly affect their professional selection, especially when they regard the field as financially lucrative and congruent with their abilities. Similarly, Karlsson & Noela (2022) emphasized that a positive attitude toward a chosen career can enhance motivation and perseverance in achieving career goals. Furthermore, the study by Barykin et al. (2021) uncovered that students who harbor a positive viewpoint concerning the accounting profession exhibit a stronger dedication to their occupational selections, thus underscoring the necessity of early exposure to the advantages and prospects linked with this discipline. Collectively, these discoveries lend weight to the premise that one's attitude is a fundamental factor in structuring the professional choices made by students.

The second hypothesis indicates that Subjective Norms have a significant, favorable influence on Students' Career Selection Decisions ( $p= 0.008 < 0.05$ ). This finding supports the Theory of Planned Behavior by Ajzen (1991), which maintains that an individual's conduct may be swayed by how they interpret the expectations of significant others and prevailing social standards. Drawing upon the evidence gathered in this research, students show a disposition to prioritize the views and anticipations

of key individuals in their social circle, including family members, fellow students, faculty, and broader societal norms. When these figures encourage a career in accounting, students are more likely to perceive it as a desirable and viable option, thereby reinforcing their decision to pursue it.

Several empirical studies support the findings of this research. Almaamari & Mslem (2024) assert that the input of family and peer groups is vital in determining students' professional goals, especially within disciplines, like accounting, that feature clearly delineated career trajectories. Similarly, the study conducted by Liany & Raharja (2020) highlighted that parental expectations significantly impact students' career preferences, as many students rely on their family's professional insights and experiences when making career decisions. Furthermore, Karlsson & Noela (2022) found that subjective norms, such as positive reinforcement from instructors and professionals in the field, solidify students' conviction in their chosen vocations. Receiving counsel and mentorship from seasoned experts also affords a more comprehensive grasp of the employment outlook in accounting. Consequently, these results reinforce the essential nature of social influence in molding both students' occupational desires and the procedures through which they select a career (Suyatmini et al., 2023).

The third hypothesis posits that students' Perceived Behavioral Control exerts a positive and statistically significant impact on their Career Selection Decisions ( $p=0.000<0.050$ ). This outcome aligns with the tenets of the Theory of Planned Behavior (TPB), which maintains that an individual's self-perception of their capability to successfully execute an action profoundly influences their subsequent intentions and choices. Within the specific domain of career choice, the evidence from this research indicates that students who are confident that they have the requisite expertise, competencies, and support structures to succeed in accounting are more inclined to adopt it as their primary professional trajectory. A stronger belief in their personal proficiencies and the reliability of external aid correspondingly elevates their propensity to devote themselves to an accounting career (Khairunisa & Suyatmini, 2024; Utari et al., 2024).

These findings are also consistent with previous studies. Ichsan et al. (2021) and Suyatmini & Rohmah (2024) found that students with a higher perceived behavioral control over their career choices exhibit stronger career commitment, particularly in fields with well-structured career pathways such as accounting. Similarly, Hatane et al. (2021); Wu et al. (2025) highlighted that high self-efficacy and access to career-related resources significantly enhance students' confidence in pursuing their chosen profession. Furthermore, Januarti & Chariri (2019) explained that students who have received adequate training and exposure to accounting practices feel more prepared to face career challenges, further reinforcing the direct impact of perceived behavioral control on career decisions.

Compared to international studies, the findings of this research reveal both consistencies and contextual differences. For example, Karlsson & Noela, (2022b) in Sweden found that negative perceptions about work-life balance in accounting discouraged career pursuit, despite strong academic preparation. Meanwhile, (Almaamari Qais A. and Mslem, 2024) in Bahrain highlighted that familial expectations played an even stronger role than personal interest—mirroring the moderate to strong influence of Subjective Norms found in this Indonesian sample. These cross-country comparisons reinforce the universality of TPB constructs, yet also highlight the need for locally tailored interventions based on cultural and educational systems.

#### 4. CONCLUSION

This study provides empirical evidence that Attitude Toward Behavior, Subjective Norms, and Perceived Behavioral Control significantly influence students' decisions to pursue a career in accounting, thereby reinforcing the applicability of the Theory of Planned Behavior (TPB) in the context of Indonesian accounting education. Among these, Attitude Toward Behavior emerged as the most influential factor, suggesting that students' positive perceptions of accounting as a rewarding and viable career are critical in shaping their vocational intentions. Subjective Norms and Perceived Behavioral Control also played substantial roles, highlighting the importance of social influence and self-efficacy in career decision-making. However, the study's generalizability is limited by its purposive

sampling from only three institutions, reliance on cross-sectional data, and potential respondent bias. Future research should employ longitudinal designs to track changes in career intentions over time and expand the study across diverse institutional and cultural contexts to enhance external validity. Additionally, future investigations should explore how digital competency expectations reshape students' perceptions of behavioral control. Practically, accounting programs are encouraged to integrate mentorship schemes, digital skill development, and career readiness initiatives aligned with TPB constructs to better support students in making informed and confident career choices in an evolving professional landscape.

**Acknowledgments:** The author wishes to convey profound appreciation to Universitas Muhammadiyah Surakarta (UMS) and the Lembaga Riset dan Inovasi (LRI) UMS for the generous financial backing provided to this study via the RIKOM grant scheme in 2024. Their support has been invaluable in facilitating this study. My deepest appreciation also goes to the Accounting Education Program at Universitas Galuh and Universitas Negeri Semarang for their willingness to collaborate in this research and assist in the data collection process. Their participation has greatly contributed to the success of this research. Lastly, the author acknowledges all entities and individuals whose contributions, whether explicitly or implicitly rendered, were vital to the completion of this study.

**Conflicts of Interest:** The author asserts that the execution of this research was entirely free from any competing interests involving external entities. The investigation was performed with complete autonomy and objectivity, ensuring that no external pressures compromised the integrity of the research methods or its eventual conclusions.

## REFERENCES

- Abdullah, A. A. H., & Almaqtari, F. A. (2024). The impact of artificial intelligence and Industry 4.0 on transforming accounting and auditing practices. *Journal of Open Innovation: Technology, Market, and Complexity*, 10(1), 100218. <https://doi.org/https://doi.org/10.1016/j.joitmc.2024.100218>
- Abu Asabeh, S., Alzboon, R., Alkhalaileh, R., Alshurafat, H., & Al Amosh, H. (2023). Soft skills and knowledge required for a professional accountant: Evidence from Jordan. *Cogent Education*, 10(2). <https://doi.org/10.1080/2331186X.2023.2254157>
- Ajzen, I. (1991). The Theory of Planned Behavior. *Organizational Behavior and Human Decision Processes*, 50, 179–211.
- Almaamari Qais A. and Mslem, R. A. (2024). Factors Influencing Accounting Students' Career Choice at the Universities in Bahrain. In B. Awwad (Ed.), *The AI Revolution: Driving Business Innovation and Research: Volume 1* (pp. 229–236). Springer Nature Switzerland. [https://doi.org/10.1007/978-3-031-54379-1\\_20](https://doi.org/10.1007/978-3-031-54379-1_20)
- Arianti, F., & Maharani, N. K. (2023). Analisis Faktor-Faktor yang Mempengaruhi Minat Pemilihan Karir sebagai Akuntan Publik. *JIIP (Jurnal Ilmiah Ilmu Pendidikan)*, 6(7). <http://jiip.stkipyapisdompu.ac.id>
- Artati, D., Kaharti, E., & Susilowati, I. (2021). Analisis Theory of Planned Behavior dalam Memprediksi Niat Akuntan dalam Memperoleh Gelar Chartered Accountant di Wilayah Jawa Tengah. *Fokus Bisnis: Media Pengkajian Manajemen Dan Akuntansi*, 20(1). <https://doi.org/10.32639/fokusbisnis.v19i2.833>
- Azzahra, S., & Fauzan, S. (2023). Computational thinking of accounting students in terms of critical thinking and problem-solving skills. *Jurnal Pendidikan Ilmu Sosial*, 33(1).
- Barykin, S. Y., Kapustina, I. V., Kalinina, O. V., Parshukov, A., Aleksandrov, I., Fedorova, M., Poberezhnaya, V. M., & Overes, E. (2021). The Career Choice Motivation in View of Maslow's Hierarchy in Innovative Economy: The Case of Russia. *Academy of Strategic Management Journal*, 20(2).
- Hatane, S. E., Setiono, F. J., Setiawan, F. F., Samuel, H., & Mangoting, Y. (2021). Learning environment, students' attitude and intention to enhance current knowledge in the context of

- choosing accounting career. *Journal of Applied Research in Higher Education*, 13(1), 79–97.  
<https://doi.org/10.1108/JARHE-06-2019-0156>
- Ichsan, M., Dwidienawati, D., & Pradipto, Y. D. (2021). Does passion matter in career interest in generation y and z? *Academy of Strategic Management Journal*, 20(2).
- Januarti, I., & Chariri, A. (2019). Pemilihan Karir Profesi Akuntan Publik Dengan Expectancy Theory. *Jurnal Reviu Akuntansi Dan Keuangan*, 9(2), 162–176.
- Joshi, P. L. (2022). A conceptual framework for the factors influencing the accounting students career choice as public accountants. *Journal of Accounting Finance and Auditing Studies (JAFAS)*, 8(3).  
<https://doi.org/10.32602/jafas.2022.016>
- Karlsson, P., & Noela, M. (2022a). Beliefs influencing students' career choices in Sweden and reasons for not choosing the accounting profession. *Journal of Accounting Education*, 58.  
<https://doi.org/10.1016/j.jaccedu.2021.100756>
- Khairunisa, T., & Suyatmini, S. (2024). Implementation of ai chatbot as an interactive learning medium on accounting lessons in smk. *Ideguru: Jurnal Karya Ilmiah Guru*, 9(3), 1414–1420.  
<https://doi.org/10.51169/ideguru.v9i3.1059>
- Kurniawati, L., Wijayanti, R., & Kholis, N. (2024). Career choice as an auditor: analysis on determinant factors of perguruan tinggi muhammadiyah and aisyiyah (ptma) in central. 9(3), 371–381.  
<http://journals.ums.ac.id/index.php/reaksi/index>
- Laksmi, A. C., & Al Hafis, S. I. (2019). The influence of accounting students' perception of public accounting profession: A study from Indonesia. *Journal of Contemporary Accounting*, 1(1), 47–63.  
<https://doi.org/10.20885/jca.vol1.iss1.art5>
- Liany, D., & Raharja, S. (2020). Factors affecting accounting students in choosing accounting career path. *Jurnal Dinamika Akuntansi*, 12(2), 100–113. <https://doi.org/10.15294/jda.v12i2.24169>
- Sidig, D. S., & Sinaga, A. R. (2020). What Explains Students' Intentions To Pursue Public Accountants As A Career? *Jurnal Akuntansi Dan Keuangan Indonesia*, 17(1). <https://doi.org/10.21002/jaki.2020.03>
- Susanti, M., Dewi, S. P., & Sufiyati. (2019). Factors Affecting The Selection Of Student Career As A Public Accountant. *Jurnal Akuntansi*, 23(2), 269. <https://doi.org/10.24912/ja.v23i2.588>
- Suyatmini, S., & Rohmah, W. (2024). Effectiveness of learning management and communication on learning outcomes in contextual accounting learning in senior high schools. *The 3rd International Conference on Education Innovation and Social Science*, 168–174.
- Suyatmini, S., Sari, D. E., & Yuningsih, Y. (2023). Sculpting success: a blueprint for 21st-century accounting education through innovative lesson planning in vocational high schools. *Jurnal Pendidikan Ilmu Sosial*, 33(2).
- Thaller, J., Duller, C., Feldbauer-Durstmüller, B., & Gärtner, B. (2024). Career development in management accounting: empirical evidence. *Journal of Applied Accounting Research*, 25(1), 42–59.  
<https://doi.org/10.1108/JAAR-03-2022-0062>
- Utama, F. R., & Kurniawan, U. (2023). Determinan minat memilih karir menjadi akuntan publik dan non akuntan publik. *FINANSIA : Jurnal Akuntansi Dan Perbankan Syariah*, 6(1), 27–36.  
<https://doi.org/10.32332/finansia.v6i1.6550>
- Utari, V. T., Maryani, I., Hasanah, E., Suyatno, S., Mardati, A., Bastian, N., Karimi, A., & Reotutor, M. A. C. (2024). Exploring the Intersection of TPACK and Professional Competence: A Study on Differentiated Instruction Development within Indonesia's Merdeka Curriculum. *Indonesian Journal on Learning and Advanced Education (IJOLAE)*, 7(1), 136–153.  
<https://doi.org/10.23917/ijolae.v7i1.23450>
- Wu, W., Wu, Y., Song, G., Zhang, L., & Song, H. (2025). Choosing to teach: Career aspirations among student teachers in Chinese normal universities and colleges. *Teaching and Teacher Education*, 155.  
<https://doi.org/10.1016/j.tate.2024.104880>
- Yusuf, A. S., Mangoting, Y., Hoetomo, M. I. N., Hatane, S. E., & Semuel, H. (2021). Mediating Effect of Students' Perception and Satisfaction on the Relationship of Learning Environment and Accounting Career. *Humaniora*, 12(3), 179–189. <https://doi.org/10.21512/humaniora.v12i3.7114>

Zyahwa, F., Pramukty, R., & Yulaeli, T. (2023). Pengaruh Motivasi, Persepsi dan Pengetahuan Pajak terhadap Minat Pemilihan Karir di Bidang Perpajakan (Studi pada Mahasiswa Fakultas Ekonomi dan Bisnis di Ubhara Jaya). *MUQADDIMAH: Jurnal Ekonomi, Manajemen, Akuntansi Dan Bisnis*, 1(1).