
Career Choice for Accounting Students Using the Social Cognitive Career Theory (SCCT) Approach

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ABSTRACT

This research aims to delve into the *Social Cognitive Career Theory* (SCCT) approach in the career choices of accounting students as public accountants. The SCCT approach is broken down into variables of self-efficacy, outcome expectations, and career goals, which will be tested for their influence on students' career choices as public accountants. The study also examines the impact of self-efficacy and career goals when mediated by outcome expectations. The population for this research consists of Sharia accounting students at UIN Raden Mas Said Surakarta. The sampling technique used is purposive sampling, with the criterion being Sharia accounting students who have taken auditing courses. The data analysis technique employed is Structural Equation Modeling (SEM) using PLS 4.0 software. The results indicate that self-efficacy positively affects outcome expectations, outcome expectations positively influence career goals, and outcome expectations can mediate the relationship between self-efficacy and career goals. However, self-efficacy does not significantly affect students' career goals as public accountants. This research contributes to providing knowledge and motivation for accounting students in their career choices.

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INTRODUCTION

The career choices of accounting students are an intriguing topic for research due to numerous cases in academia where graduates end up working in fields unrelated to their majors. As stated by Minister of Education, Culture, Research, and Technology Nadiem Makarim, only about 20 percent of graduates find jobs that align with their study programs (Aisyah, 2021). This mismatch between educational background and chosen career field can lead to graduates feeling less competent and less skilled in their future jobs after graduation (Agus Suyono & Artikel, 2014).

According to a survey conducted in the U.S., the number of young people studying accounting in college is low, and upon graduation, many pursue careers outside of accounting (Tetteh et al., 2022).

Data from the World Bank in 2014 indicated that Indonesia ranked first among ASEAN countries in producing accounting graduates, with a total of 35,000 graduates and an average of 79,330 accounting graduates per year (Bank, 2014). This number shows that Indonesia has significant potential to become a country with a strong accounting profession in the region. However, only about 24,000 of these graduates are registered as Professional Accountants under the Indonesian Institute of Accountants. (IAI, 2016).

Public accountants are a highly needed profession in Indonesia to face the increasingly competitive business environment (Rofikah, n.d.). According to the Republic of Indonesia Law Number 5 of 2011 on Public Accountants, a public accountant is defined as a profession whose main service is widely used by the public as a critical consideration in decision-making. Data from the Indonesian Institute of Accountants (IAI) indicates that the availability of professional accountants in Indonesia is still insufficient for the job market. (IAI, 2018).

The number of public accountants in Indonesia is still very low compared to the country's productive population. It also lags significantly behind several ASEAN countries (Sebayang & Muda, 2020). According to the Indonesian Institute of Accountants (IAI, 2018), there were only 998 public accountants in Indonesia in 2018, serving a population of 234 million. In contrast, Singapore, with a population of around 5 million, has 15,120 public accountants. The Philippines, with a population of 88 million, has 15,020 public accountants. Malaysia, with 25 million people, has 2,460 public accountants, and Thailand has 6,070 public accountants in a total population of 66 million. Therefore, becoming a public accountant should be a primary career choice for accounting students, given that there are at least 226,000 organizations in Indonesia that require accounting services (Sebayang & Muda, 2020).

In 2018, the Indonesian Institute of Public Accountants (IAPI) reported there were 1,159 active public accountants with practice licenses. Compared to data from 2014, the number of public accountants in Indonesia increased by only 217. This presents a significant opportunity for accounting students to pursue careers in this field (Khalid, 2020). Market considerations for career opportunities are wide open due to the increasing demand for public accountants each year, alongside the growth of various types of companies, which has not been matched by an increase in the number of public accountants. In 2015, the ASEAN Economic Community (AEC) opened the labor market, allowing foreign public accountants to practice (Ilya Avianti, 2015). This open market has made the competition for accounting careers even more competitive.

In the current era of globalization, it is essential for students to become high-quality graduates who will thrive in the workforce and become professionals in their fields (Nurdiansari et al., 2022). One factor that motivates accounting students to pursue a career as public accountants is the expectation of outcomes, particularly financial rewards (Rofikah, n.d.). According to Tetteh et al. (2022), individuals are motivated to achieve their goals based on their expectations of the outcomes. These expectations can manifest as financial rewards or high income. Financial rewards encompass all earnings, which can include both direct and indirect monetary compensation provided by companies as remuneration for their employees (Sebayang & Muda, 2020). Research by Tetteh et al. (2022) indicates that outcome expectations influence the career choices of accounting students.

Given the importance of the public accountant profession in Indonesia, further research is needed on factors that could enhance students' interest in pursuing careers as public accountants. Therefore, this study employs the Social Cognitive Career Theory (SCCT) approach to clarify the influence of self-efficacy and outcome expectations on career goals as public accountants among Sharia accounting students at UIN Raden Mas Said Surakarta. The three core SCCT models are designed to explain (a) how professional and academic interests are formed, (b) how career choices

are made, and (c) how career performance outcomes are achieved (Lent et al., 1994). SCCT has received significant empirical attention as a framework for understanding various aspects of academic and career development (Zola et al., 2022).

Although research on career choices among students using the SCCT approach has been extensively studied, it remains interesting for several reasons. First, the study by Tetteh et al. (2022) utilized a qualitative research approach, making it difficult to generalize the findings to a larger population due to a small sample size and a focus on specific contexts. Second, the research by Dary and Ilyas (2019) indicated that the outcome expectation of financial rewards did not have a significant impact on the choice of a career as a public accountant. Given these phenomena and the discrepancies in previous findings, the researcher aims to refocus on analyzing how the SCCT approach can be applied to the career choices of accounting students, breaking it down into variables of self-efficacy, outcome expectations, and career goals.

Theory Review and Hypothesis Development

The Influence of Self-Efficacy on Outcome Expectations

Self-efficacy is an individual's belief in their ability to organize and complete tasks necessary to achieve specific outcomes (Bandura, 1977). Self-efficacy influences human behavior and is a strong predictor of the actions a person will take, the amount of effort they will exert to achieve a goal, and the persistence they will show when facing setbacks or challenges (Awadallah & Elgharbawy, 2021). According to Social Cognitive Career Theory (SCCT), students with high self-efficacy are more likely to succeed, as their interest in the field generates strong motivation. Students are motivated to achieve their career goals in public accounting based on their expectations of the outcomes (Tetteh et al., 2022). The expected outcome for students pursuing a career in public accounting is to receive high incentives or salaries.

Based on the research by Awadallah and Elgharbawy (2021), the factors influencing students to pursue careers in accounting primarily include job prospects with high salary scales. Furthermore, the study by Tetteh et al. (2022) reveals that students are motivated to pursue careers in accounting due to the income and prestige associated with the profession. From this discussion, the hypothesis for this research can be concluded as follows:

H1: Self-efficacy has a positive effect on outcome expectations.

The Influence of Self-Efficacy on Career Goals

According to Social Cognitive Career Theory (SCCT), this theory explains that individuals with high self-efficacy are more likely to have strong career goals and pursue more challenging careers. Students who are confident in their ability to work as public accountants tend to have greater self-efficacy, as a career in public accounting requires knowledge and skills in the field (Nada & Afriyenti, 2023). Therefore, students who have set their sights on a career in public accounting demonstrate confidence in their own abilities to fulfill the responsibilities of an accountant.

Based on the findings of research by Schoenfeld et al. (2017) and Umatin & Sri Andayani (2022), self-efficacy has a positive relationship with individuals' career goals to become public accountants. This means that as students' self-efficacy increases, their career goals of becoming public accountants also

rise; conversely, if students' self-efficacy declines, their career goals will also decrease. From this discussion, the hypothesis for this research can be concluded as follows:

H2: Self-efficacy has a positive effect on career goals.

The Influence of Outcome Expectations on Career Goals

Outcome expectations refer to the anticipated results individuals expect from their behaviors or actions (Bandura, 1977). Outcome expectations reflect how a person perceives the potential outcomes, whether positive or negative, in pursuing a career (Lent et al., 1994). According to Social Cognitive Career Theory (SCCT), outcome expectations play an important role in motivating individuals to take action. These expectations influence students' career goals in public accounting, as students with high outcome expectations tend to have greater hopes for their careers. When someone decides to pursue a career in public accounting, they have likely considered the results they expect to achieve. Students view a career in public accounting as a source of potential success and personal development in the future. They will also have high hopes for income and career advancement in this field. Furthermore, this creates a positive outlook on their career, leading students to be more committed to pursuing a career as public accountants.

Consistent with previous research conducted by Schoenfeld et al. (2017), outcome expectations have a positive relationship with students' career goals to become public accountants. The findings from Tetteh et al. (2022) support this, indicating that outcome expectations positively influence accounting students' career choices. Their research also explains that outcome expectations are the most significant factor for students when selecting a career. Based on this discussion, the hypothesis for this research can be concluded as follows:

H3: Outcome expectations have a positive effect on career goals.

The Influence of Self-Efficacy on Career Goals Mediated by Outcome Expectations

According to Social Cognitive Career Theory (SCCT), outcome expectations are a crucial determining factor of self-efficacy and career goals. A perceived high income tends to be a motivating factor for students pursuing careers in accounting (Tetteh et al., 2022). This finding indicates that money is the most common and primary reason students want to pursue careers as public accountants. SCCT posits that individuals who believe positive outcomes will result from certain behaviors are likely to have a positive attitude toward those behaviors (Ng et al., 2017; Schoenfeld et al., 2017). This suggests that students who believe that choosing a career as a public accountant will lead to high salaries are likely to have a positive attitude toward the profession. Research by Tetteh et al. (2022) and Nada & Afriyenti (2023) shows that outcome expectations, as a mediating variable, can influence self-efficacy and career goals. From this research, the hypothesis can be concluded as follows:

H4: Self-efficacy has a positive effect on career goals, mediated by outcome expectations.:

Based on the development of the hypotheses above, the research model is as follows:

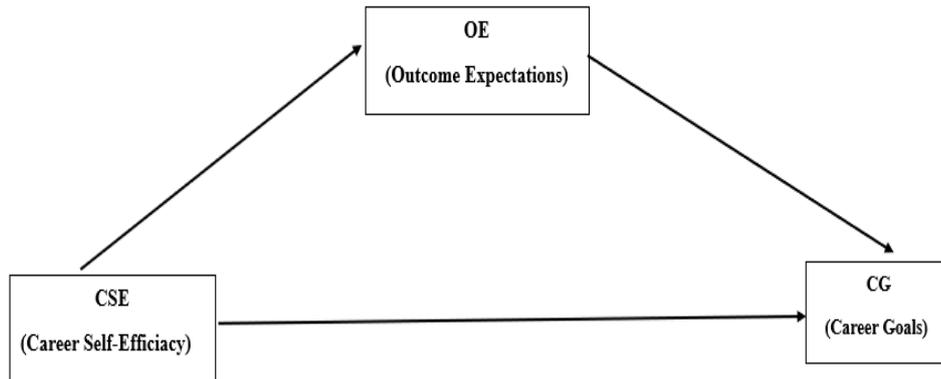


Figure 1. Research Model

METHOD

The purpose of this study is to identify and analyze the Social Cognitive Career Theory (SCCT) approach in the career choices of accounting students. This research uses a quantitative method. The data source is primary data from students at UIN Raden Mas Said Surakarta. The sampling technique employed is purposive sampling, with the criteria being active students in the Sharia accounting program who have taken an auditing course. A total of 151 respondents meeting the criteria were obtained. Data collection was conducted using a questionnaire with a Likert scale ranging from strongly disagree (STS) to strongly agree (SS). After data collection, validity and reliability tests were performed, followed by analysis using PLS (Partial Least Square) version 4.0.

Here are the operational definitions of the variables along with their indicators in this study:

Table 1. Operational Definitions of Variables

No	Variable	Variable Definition	Indicator
1	Self-Efficacy (Independent Variable)	Self-efficacy is a belief and assessment of an individual's ability and competence to achieve a goal and to face tasks and challenges (Tetteh et al., 2022).	[1] Self-Assessment [2] Self-Belief [3] Goal Selection [4] An Individual's Plan for Preparing for the Workforce (Nada & Afriyenti, 2023).
2	Outcome Expectations (Mediating Variable)	Outcome expectations refer to an individual's belief about the consequences of their behavior. Outcome expectations fall under an individual's perception of the potential results of their actions toward a specific goal (Nada & Afriyenti, 2023).	Financial expectations Social relationship expectations Career development expectations Personal success expectations (Nada & Afriyenti, 2023).
3	Career Goals (Dependent Variable)	In SCCT, goals are broadly defined to include plans, aspirations, or intentions. Goals represent the determination to engage in specific activities (Tetteh et al., 2022). These goals explain how an individual leverages self-efficacy beliefs and outcome expectations to pursue a future career.	1. Professional recognition 2. Having a good reputation 3. Holding credentials (certifications) (Tetteh et al., 2022)

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RESULTS AND DISCUSSION

The data analysis stages in this research were carried out in the following order: descriptive statistics, outer model, inner model, and hypothesis testing. Below is an explanation of the sequence of processes involved in the data analysis results of this study.

Descriptive Statistics

Descriptive statistical analysis provides an overview of the data by examining the minimum, maximum, mean, and standard deviation values, which have been collected appropriately without aiming to draw general conclusions. The variables used in this study are career self-efficacy (CSE), outcome expectations (OE), and career goals (CG). The results of the descriptive statistics in this research are presented in Table 3.1 as follows:

Table 3.1 Descriptive Statistical Analysis

Variabel	Mean	Min	Max	Standard deviation
CSE 1	3.556	2.000	4.000	0.571
CSE 2	3.424	3.000	4.000	0.533
CSE 3	3.424	2.000	4.000	0.545
CSE 4	3.503	2.000	4.000	0.574
CSE 5	3.417	2.000	4.000	0.519
CSE 6	3.543	3.000	4.000	0.498
CSE 7	3.424	3.000	4.000	0.494
CSE 8	3.464	3.000	4.000	0.499
OE 1	3.404	4.000	4.000	0.566
OE 2	3.543	4.000	4.000	0.606
OE 3	3.503	3.000	4.000	0.538
OE 4	3.503	3.000	4.000	0.538
OE 5	3.543	3.000	4.000	0.537
OE 6	3.464	3.000	4.000	0.537
OE 7	3.464	3.000	4.000	0.669
OE 8	3.305	3.000	4.000	0.540
CG 1	3.245	1.000	4.000	0.763
CG 2	3.046	2.000	4.000	0.694
CG 3	3.642	3.000	4.000	0.479
CG 4	3.146	1.000	4.000	0.775
CG 5	3.364	2.000	4.000	0.686
CG 6	3.483	1.000	4.000	0.639

Source: Research Data, 2024

The results of the descriptive statistical test in Table 3.1 show that the Career Self-Efficacy (CSE) variable has a maximum value of 4 and minimum values of 2 and 3 for each indicator used. The self-efficacy variable includes 8 indicators with an average score above 3, indicating that the average

respondent answered “agree” or “strongly agree.” The Outcome Expectations (OE) variable has a maximum value of 4 and a minimum value of 3 for each indicator used. The outcome expectations variable also has 8 indicators with an average score above 3, signifying that the average respondent responded with “agree” or “strongly agree.” The Career Goals (CG) variable has a maximum value of 4 and minimum values of 1, 2, and 3 for each indicator used. The self-efficacy variable consists of 6 indicators with an average score above 3, which means that the average respondent agreed or strongly agreed with the statements presented to them.

Next, the data analysis stages using Partial Least Squares (PLS) in this research involved examining the outer model and inner model.

Outer Model

The outer model is used to assess the validity and reliability of a research model. The validity test is further divided into two tests: convergent validity and discriminant validity. Reliability can be measured in two ways: by examining the composite reliability value and Cronbach’s alpha.

Tabel 3.2 Outer Model

No	Variabel	<i>Cronbach’s Alpha</i>	<i>AVE</i>
1	Self-Efficacy	0.902	0.594
2	Outcome Expectations	0.839	0.677
3	Career Goals	0.875	0.727

Source: Processed Primary Data, 2024

Convergent Validity

Based on the research findings, it was determined that most indicators of the research variables have outer loading values greater than 0.7. However, there are still some indicators with outer loading values less than 0.7. According to Chin, as cited by Imam Ghozali, outer loading values between 0.50 and 0.60 are considered adequate to meet the criteria for convergent validity (Imam Ghozali, 2014). The data in this study show that there are no indicators with outer loading values below 0.5, indicating that these indicators are deemed suitable or valid for use in the research and can be utilized for further analysis.

Discriminant Validity

Discriminant validity is conducted to ensure that each concept of the latent variables is distinct from other variables. The model is considered good if the discriminant validity has an Average Variance Extracted (AVE) value greater than 0.5 (Hair et al., 2019). The results of the discriminant validity test can be seen in Table 3.2. Based on the table, it is explained that all three variables have AVE values greater than 0.5. Therefore, all indicators meet the criteria for discriminant validity.

Composite Reliability

Tabel 3.3 Composite Reliability

Variabel	Composite Reliability
Self-Efficacy	0.913

Outcome Expectations	0.875
Career Goals	0.868

Based on the calculations from SmartPLS using the PLS algorithm, the Composite Reliability values for all variables range from 0.70 to 0.90, which is considered satisfactory to good (Hair et al., 2019). This result leads to the conclusion that all variables demonstrate a good level of reliability.

Cronbach Alpha

The reliability test using composite reliability can be reinforced by employing the Cronbach's alpha value. A variable is considered reliable or meets Cronbach's alpha criteria if it has a value greater than 0.7 (Hair et al., 2019).

From Table 3.2 above, the Cronbach's Alpha values obtained are 0.905, 0.839, and 0.875. Therefore, all question items used in the research variables are deemed reliable, as they have Cronbach's Alpha values exceeding 0.70 (Hair et al., 2019).

R-Square Values

This analysis indicates the extent of the influence of exogenous variables on their endogenous variables. The following are the R-Square values.

Tabel 3.4 Nilai R-Square

Variabel	R-square
Self-Efficacy	
Outcome Expectations	0.562
Career Goals	0.316

According to Sarstedt et al. (2017), an R-Square of 0.75 is considered large, 0.50 medium, and 0.25 low. Based on Table 3.4 above, it can be explained that the outcome expectations variable can be explained by the self-efficacy and career goals variables to the extent of 56.2%, indicating a moderate influence. Meanwhile, the career goals variable can be explained by the self-efficacy and outcome expectations variables to the extent of 31.6%, indicating a low influence.

Results of the Inner Model Analysis

Inner Model Test or Structural Model Test

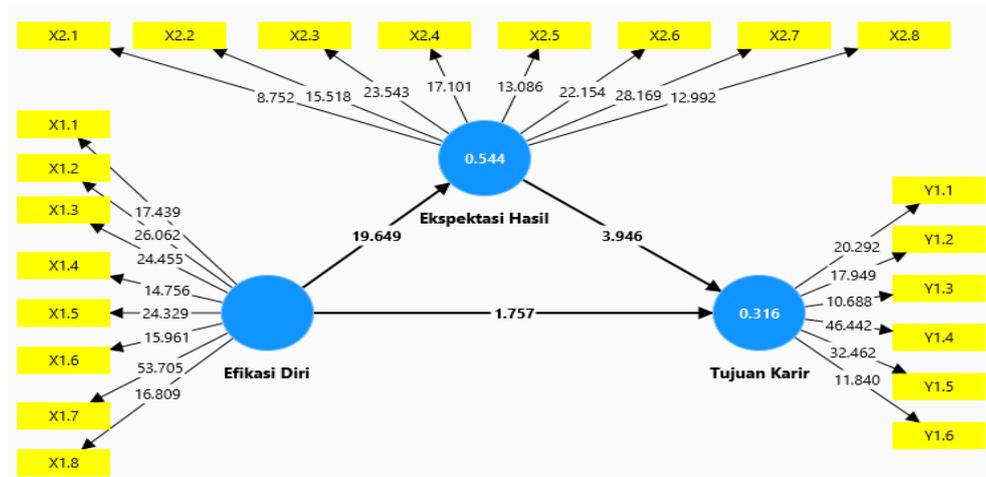


Figure 2. Inner Model

A variable is considered to have a significant effect if the calculated t-value is greater than the critical t-value of 1.96 (Imam Ghozali, 2014). Based on the figure above, it can be concluded that the self-efficacy variable has a significant effect on outcome expectations, the outcome expectations variable significantly influences career goals, and the self-efficacy variable does not have a significant effect on career goals.

Hypothesis Testing

Hypothesis testing in the Structural Equation Modeling (SEM) framework with Partial Least Squares (PLS) aims to determine the influence of exogenous variables on endogenous variables. This testing is conducted by performing a bootstrapping process using the SmartPLS 4.0 software, which provides insights into the relationships and effects of the exogenous variables on the endogenous variables as follows:

Table 3.5 Results of Research Data Processing

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
Self-Efficacy → Outcome Expectations	0.750	0.756	0.036	21.040	0.000
Self-Efficacy → Career Goals	0.153	0.159	0.090	1.702	0.089
Outcome Expectations → Career Goals	0.374	0.373	0.093	4.030	0.000

Source: Research Data, 2024

Next, the processing of research data aims to test the influence of the mediating variable, in this case, outcome expectations, which can mediate the effect of self-efficacy on career goals. This can be demonstrated by the following table:

Table 3.6 Results of Research Data Processing

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
Self-Efficacy -> Outcome Expectations -> Career Goals	0.281	0.282	0.074	3.810	0.000

Source: Research Data, 2024

Discussion

Self-Efficacy on Outcome Expectations

Based on the output data processing results in Table 3.5, the results of the first hypothesis test regarding the influence of self-efficacy on outcome expectations show a calculated t-value of 21.040. This value is greater than the critical t-value (1.96). This result indicates a significant effect between the self-efficacy variable and outcome expectations, leading to the acceptance of (H1). The path coefficient value is 0.750, which means that an increase in self-efficacy will positively influence or enhance the outcome expectations variable. These findings align with the responses from the participants, many of whom indicated that they strongly agreed or agreed with the statements in the questionnaire. These statements pertained to high income expectations when pursuing a career in accounting. Respondents believe that if an individual has confidence in the results they will receive, that belief influences their outcome expectations. This research finding is supported by the study conducted by (Tetteh et al., 2022), which shows that high self-efficacy leads students to have confidence in positively expecting to achieve better career goals.

Self-Efficacy on Career Goals

The results of the second hypothesis test indicate that the self-efficacy variable's effect on career goals has a calculated t-value of 1.702. This value is less than 1.96. Therefore, the testing of the self-efficacy variable's influence on career goals shows no significant effect, leading to the rejection of (H2). This study reveals that many respondents chose to strongly disagree or disagree with the statements in the questionnaire, which related to career goals as public accountants. In this case, respondents, regardless of their skills and competencies—whether strong or lacking—do not have confidence in pursuing a career as public accountants. This is supported by the phenomenon that while there are many accounting graduates in Indonesia, only a few choose to pursue careers in public accounting. These findings are reinforced by the research conducted by Nabilah and Indianti (2019), which indicates that self-efficacy does not influence career decisions among final-year students.

Outcome Expectations on Career Goals

The results of the third hypothesis test indicate that the effect of outcome expectations on career goals has a calculated t-value of 4.030. This value is greater than 1.96, demonstrating a significant effect between the outcome expectations variable and career goals, leading to the acceptance of (H3). The path coefficient value is 0.374, meaning that an increase in outcome expectations will positively influence or enhance the career goals variable. These findings align with the responses from participants, many of whom indicated that they strongly agreed or agreed with the statements in the questionnaire. These statements were related to high income expectations when pursuing a career in public accounting. Respondents expressed confidence that a career in public accounting would yield high earnings. This research finding is supported by the study conducted by Nada and Afriyenti (2023),

which shows that outcome expectations positively influence students' career goals in the accounting field.

Self-Efficacy on Career Goals Mediated by Outcome Expectations

The results of the fourth hypothesis test show a calculated t-value of 3.810. This value is greater than 1.96, indicating a significant effect between self-efficacy and career goals through outcome expectations, leading to the acceptance of (H4). The path coefficient value for this hypothesis is 0.281, which means that an increase in self-efficacy will enhance career goals through outcome expectations. When accounting students have positive expectations regarding the outcomes of a profession as public accountants, this becomes a determining factor that can influence their confidence in that profession. This finding is supported by research conducted by Tetteh et al. (2022) and Nada and Afriyenti (2023), which demonstrate that outcome expectations, as a mediating variable, positively influence both self-efficacy and career goals.

CONCLUSION

Based on the results of the analysis and data testing conducted in this study, it can be concluded that there is a positive and significant effect of self-efficacy on outcome expectations among Sharia Accounting students at UIN Raden Mas Said Surakarta. This indicates that students have a relatively high level of confidence in their expectations for achieving better careers in accounting. There is a negative influence of self-efficacy on career goals among Sharia Accounting students at UIN Raden Mas Said Surakarta. This suggests that students lack confidence in choosing career goals in public accounting. However, there is a positive and significant effect of outcome expectations on career goals among these students, indicating that they have high outcome expectations when selecting a career as public accountants. Furthermore, outcome expectations significantly mediate the relationship between self-efficacy and career goals among Sharia Accounting students at UIN Raden Mas Said Surakarta.

This study has limitations within the framework of Social Cognitive Career Theory (SCCT), which focuses on the key constructs of self-efficacy, outcome expectations, and career goals. There are several related factors that could influence students' career decision-making in the field of accounting. Therefore, future researchers are encouraged to explore additional variables, such as individual characteristics, educational level, and gender. It is also recommended that future studies expand the scope of research and incorporate interviews with respondents to achieve even better results. Nevertheless, this research contributes to providing knowledge and motivation to accounting students in selecting a career as public accountants.

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