

Reasons for Not Choosing Accounting Profession – Behavioral and Normative Conviction

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Abstrak

Tujuan – Pemilihan profesi oleh mahasiswa merupakan faktor penting yang memengaruhi keberhasilan karir dan perkembangan industri. Salah satu profesi yang sering dipilih adalah akuntansi, namun terdapat tren yang menunjukkan bahwa sebagian mahasiswa cenderung menghindari bidang ini. Untuk memahami fenomena ini lebih dalam, penelitian ini bertujuan untuk menganalisis bagaimana keyakinan mahasiswa memengaruhi pola pikir, sikap, dan norma subjektif mereka dalam konteks pemilihan profesi, serta untuk memahami alasan di balik kecenderungan mereka untuk tidak memilih profesi akuntansi di sebuah perguruan tinggi swasta, dengan menggunakan Theory of Reasoned Action (TRA) sebagai dasar analisis.

Desain/metodologi/pendekatan - Pendekatan penelitian ini bersifat kuantitatif dan data yang digunakan dalam studi ini dikumpulkan melalui penyebaran kuesioner. Survei dikirim secara elektronik kepada mahasiswa tahun ketiga dan terakhir dari 100 mahasiswa di perguruan tinggi swasta di Jawa Barat, dalam waktu dua bulan.

Temuan – Hasilnya mengonfirmasi model TRA yang disederhanakan dan menunjukkan bahwa keyakinan perilaku (kegagalan dalam berhitung dan gaji lebih tinggi dalam profesi lain) dan keyakinan normatif (pengaruh orang tua), melalui sikap individu dan norma subjektif, memengaruhi keputusan mahasiswa untuk mengejar karir di bidang akuntansi di beberapa perguruan tinggi swasta. Hasil penelitian menunjukkan bahwa program studi

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akuntansi di beberapa perguruan tinggi swasta seharusnya mempunyai program yang bisa mendorong mahasiswa untuk menyukai bidang akuntansi misalnya merekrut akuntan profesional sebagai praktisi yang dapat menyediakan kegiatan yang mendorong dan membantu mahasiswa dalam mempelajari lebih lanjut tentang bidang ini.

***Keterbatasan/implikasi Penelitian** – informasi yang lebih praktis seharusnya disertakan dalam kuliah akuntansi, bersama dengan strategi pengajaran yang efektif, dan magang serta mata kuliah yang diperlukan seharusnya diajarkan dalam kurikulum perguruan tinggi bahkan dibagikan dengan tegas di media sosial.*

Kata Kunci: *Theory Reasoned Action (TRA), Keyakinan, Karir Akuntansi*

Abstract

Purpose - Career choice among students is a crucial factor influencing career success and industry development. Accounting is one of the frequently chosen professions; however, there is a trend showing that some students tend to avoid this field. To understand this phenomenon in greater depth, this study aims to analyze how students' beliefs affect their thought patterns, attitudes, and subjective norms in the context of career choice, and to understand the reasons behind their tendency to avoid choosing an accounting profession at a private higher education institution, using the Theory of Reasoned Action (TRA) as the analytical framework.

Design/methodology/approach - This research approach is quantitative, and the data used in this study were collected through the distribution of questionnaires. Surveys were electronically sent to third and final-year students among 100 students at private higher education institutions in West Java over a period of two months.

Findings - The results confirmed the simplified TRA model and indicated that behavioral beliefs (such as difficulties with accounting and higher salaries in other professions) and normative beliefs (such as parental influence), through individual attitudes and subjective norms, affect students' decisions to pursue a career in accounting at certain private higher education institutions. The findings suggest that accounting programs at some private higher education institutions should have initiatives to encourage students to develop an interest in accounting, such as recruiting professional accountants as practitioners to provide motivating activities and assist students in learning more about the field.

Research limitations/implications – Additionally, more practical information should be included in accounting courses, along with effective teaching strategies, and internships and required courses should be incorporated into the college curriculum and actively shared on social media.

Keywords: *Theory of Reasoned Action (TRA), Convictions, Accounting Career*

Introduction

Accounting is a very popular field, including the most desirable careers in the business world and is the most desirable major or course of study in college. Through accounting, business information, especially financial in nature, is communicated to stakeholders to be utilized as a premise for choice making (Hatane et al., 2021).

In order to have a career as an accountant, undergraduates must complete education in an accounting study program at the undergraduate level. After completing education in the accounting study program, first, undergraduates can immediately work in an agency, company or other institution. Second, undergraduates can continue their academic education to a higher level, namely Masters. Third, undergraduates can continue to Professional Accounting Education (PPAk) (Laksmi & Al Hafis, 2019).

The large number of companies and offices in Indonesia, causes a high demand for accountants. According to the Indonesian Institute of Accountants (IAI), Indonesia still lacks professional accountants to date. The accessibility of accountants in Indonesia is still around 16,000, while the need for this profession is at 452,000. From these data it can be concluded that the need for the accountant is still very high (Lambok & Tampubolon, 2022).

The diminish within the number of undergraduates majoring in accounting and completing their ponders in accounting is one of the reasons for the deficiency of accountants. Typically an issue that has been highlighted in previous study (Gabbini, 2019; Oben & van Rooyen, 2023; Rusmita, 2018). There are two things that need to be considered in choosing the accounting profession, namely internal encouragement and external encouragement. Internal drive is an impulse from within a person which

includes intrigued. While external encouragement is encouragement from outside a person which can be in the form of parental support, with the consideration that when the undergraduates graduates will get a quality job opportunity, so parents encourage their children to choose the major without knowing whether a child has the potential and is curious about seeking a career into a world of accounting (Hasiara et al., 2023).

The deficiency of accountants can be overcome by drawing in more undergraduates to select the calling. Previous research has shown a positive relationship between behavioral convictions, normative standards and purposeful career among undergraduates (Awadallah & Elgharbawy, 2021; Oben & van Rooyen, 2023). Meanwhile, this study uses a streamlined Theory of Reasoned Action (TRA) method which is used to investigate convictions that influence personal attitudes and unfavorable subjective standards that keep undergraduates away from careers in accounting. TRA has demonstrated its reliability and has been widely used in other fields, such as engineering, marketing, medicine, and some business disciplines (Karlsson & Noela, 2022).

This study is important because it investigates the reasons undergraduates not choosing the accounting career. This streamlined TRA has appeared to effectively identify convictions and attitudes that influence undergraduates career ways in accounting (Awadallah & Elgharbawy, 2021). This streamlined TRA can identify important factors that influence career choice. This will give significant data for undergraduates to select a calling and subsequently reduce the deficit of accounting experts in Indonesia.

Thus, by using the TRA method, this study will examine behavioral convictions that are related with undergraduates attitudes that cause them not choosing a career in accounting and what

normative convictions are related with understudies' subjective standards that cause them not choosing a career in accounting. This research contributes in the field of education to be able to continue to develop the field of accounting so that it is intriguing to understudies so that it makes understudies intrigued in choosing the accounting profession.

Literature Review and Hypothesis

Theory Of Reasoned Action As A Model

The Theory of Reasoned Action (TRA) was to begin with presented by Fishbein & Ajzen (1975). This hypothesis relates conviction, attitude, purposefulness and behavior. Behavioral intrigued and behavior are two distinctive things. Intrigued is the desire to perform a behavior. Behavior could be a genuine activity or activity that is carried out. TRA clarifies that behavior is carried out because the individual has an interest or desire to do it which causes the individual to determine his behavior (Karlsson & Noela, 2022).

This TRA explains the stages of human behavior. In the early stages, behavior is determined by intrigued. At the next stage intrigued can be clarified in the form of states of mind towards behavior and subjective standards. The third stage considers subjective attitudes and standards (social influence) in the form of convictions about the outcomes of doing their behavior and approximately the standardizing desires of the pertinent referenced individual. Overall, it means that a person's behavior can be explained by considering his convictions. Since people's convictions speak to the data they get about themselves and approximately the world around them (Karlsson & Noela, 2022).

So that TRA appears as an individual state of mind towards a behavior that is decided by behavioral convictions, whereas subjective standards are decided by normative convictions (Fishbein & Ajzen, 1975). The premise for behavioral convictions is an activity, such as a job option, that will deliver certain outcomes (Awadallah & Elgharbawy, 2021). The choice to select a specific career way can to be affected by the encounters and perspectives of others or known as normative convictions, specifically whether each referent endorses or opposes the behavior (Karlsson & Noela, 2022). When understudies make choices about a career in accounting, behavioral convictions and normative convictions are important because they define the purposeful to require certain activities (Oben & van Rooyen, 2023).

This study uses a streamlined TRA show adjusted from Felton et al., 1995 which has since been effective and recognized within the accounting literature (Awadallah & Elgharbawy, 2021; Felton et al., 1995; Oben & van Rooyen, 2023).

Behavioral Convictions

Individual states of mind approximately the bookkeeping calling are decided by inborn and outward variables. Past inquire about utilizing streamlined TRA appears that natural and outward variables are exceptionally vital in deciding understudies' behavioral convictions approximately the bookkeeping calling (Awadallah & Elgharbawy, 2021).

(a) Intrinsic Component

The intrinsic component arises from within a person and is not influenced by external factors, including personal interest in accounting, math disability and the conviction that an accounting career is boring (Awadallah & Elgharbawy, 2021; Karlsson & Noela, 2022). Understudies who discover

accounting curiously will receive a positive demeanor towards the calling and tend to select an accounting career. However, understudies who discover accounting boring and stressed due to deadline pressure, as well as understudies who are not intrigued in numerical skills, will show a decreased interest in accounting (Karlsson & Noela, 2022).

(b) Extrinsic components

Extrinsic components are external factors that arise from outside a person, for example the salary scale and job opportunities when taking the accounting profession (Awadallah & Elgharbawy, 2021; Felton et al., 1995). Past investigation has shown that future salary influences accounting understudies' choice of field, great work prospects in accounting can too influence understudies' career choices because they attach great importance to job opportunities when choosing a career path. (Karlsson & Noela, 2022).

TRA assumes that individual states of mind are straightforwardly affected by behavioral convictions, which states that an individual who accepts negative outcomes from certain behaviors has a detrimental attitude (Karlsson & Noela, 2022). A deep understanding of how intrinsic and extrinsic components influence students' behavioral beliefs can provide valuable insights into the factors that drive or hinder their interest in choosing an accounting profession. The combination of these factors shapes students' overall perception of the accounting profession and can be used to develop more effective strategies for promoting this field among prospective professionals (Raharja & Liany, 2020).

From the explanation above, the following hypotheses can be drawn:

H₁: At least one factor influencing behavioral beliefs has a significant impact on students' personal attitudes, which leads them intending not to seek a career in accounting.

Normative convictions

In addition to behavioral convictions, normative convictions play a critical role in career choices. The understudies' purposeful to take up the accounting profession may be influenced by the reaction expected from a certain group of people who are considered important references, such as friends, parents, and teachers. This individual's main conviction relates to the views of others (references) on the behavior of the individual. This conviction will be obtained by the individual based on the views of others on the object of attitude related to the individual (normative conviction) (Karlsson & Noela, 2022). Previous research has shown that an individual's perception of social expectations from their surroundings can significantly influence career decisions. In this context, normative beliefs often reflect strong social influences that can either encourage or discourage certain career choices (Madhavan et al., 2019).

Normative convictions of understudies (influence from parents, friends, and teachers) also impact the option of the accounting career (Awadallah & Elgharbawy, 2021). A student might feel discouraged from pursuing a career in accounting if their parents or friends hold negative views about the profession (Karlsson & Noela, 2022). As the streamlined TRA model shows, these convictions govern subjective standards. Individuals' perception that references are critical is that they ought to not comply with certain behaviors, therefore, this subjective norm can be detrimental as well. This suggests

that social influence can act as a barrier in career decision-making (Fauziyyah & Sugama, 2023), especially when there is a belief that certain careers are not favored by significant social references (Shu et al., 2023; Srirejeki et al., 2019). From the explanation above, the following hypotheses can be drawn:

H₂: At least one factor influencing normative beliefs has a significant impact

on negative social norms, which affects students' decisions and leads them not to seek a career in accounting.

Based on the explanations about behavioral and normative convictions, this research has a model shown in Figure 1.

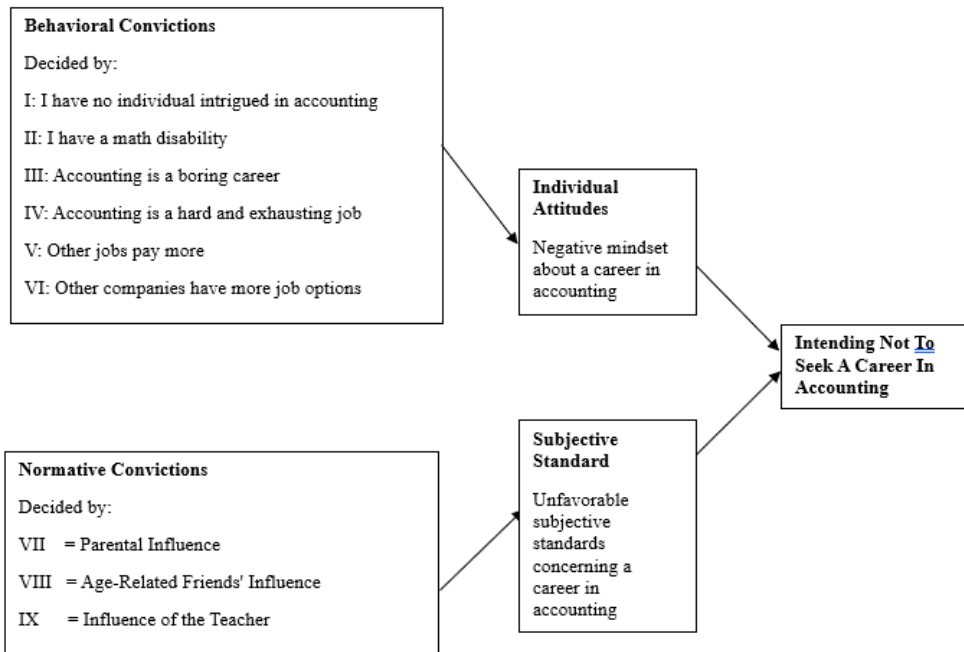


Figure 1
A Streamlined TRA Model

Research Methods

This research was conducted at the Faculty of Economics and Business, from several leading colleges in West Java, especially undergraduates who are in their third and final year, using a *convenience sampling technique*. This research chose West Java because it is home to many of the best universities in Indonesia,

especially those with faculties of economics and business. This technique was used in accordance with previous studies that adopted a streamlined TRA and used a questionnaire (Jackling et al., 2012; Jackling & Keneley, 2009). The data collection technique used primary data derived from the outcomes of questionnaires distributed to respondents, namely active undergraduates at the Faculty of Economics and Business using social

media and direct distribution of questionnaires at the research site from February until April 2024. In total, the number of respondents were 100 undergraduates who successfully filled out the research questionnaire. This study was conducted at well-known private universities in West Java with accounting students, including Universitas Katolik Parahyangan, Universitas Kristen Maranatha, and Universitas Telkom.

The survey is partitioned into five parts, namely the demographic information of the respondents (questions 1 – 2), information about the academics of the respondents (questions 3 – 4), behavioral convictions and attitudes that are detrimental to the accounting profession (questions 5 – 11) and normative convictions as well as subjective norms that are detrimental to the accounting profession (questions 12 – 15). Questions 5 to 15 focus on questions that express negative purpose or intending not to seek a career in accounting. Therefore, the questionnaire distributed focused on third and final year undergraduates who want to choose a profession after graduating from university, whether they will choose a profession as an accountant or not. The measurement scale is a five-point interval scale that ranges from strongly disagree to agree. Statements received one point for strongly opposing responses, two points for disagreeing responses, three points for disagreeing responses, four points for agreeing responses, and five points for strongly agreeing responses. Purposive sampling, a non-probability sampling technique, was employed because of the unidentified sample size and careful selection based on

predetermined requirements. The structural equation model (SEM) with a variant-based technique was used to analyze this investigation's data. The degree of validity of the questionnaire data is evaluated using convergent validity, which compares the item scores (component scores) with concept scores to produce loading factors. If the indicator correlation (Average Variance Extracted) is more than 0.700, the loading factor value is deemed high; if the loading factor value is more than 0.400, it is deemed sufficient for preliminary research to assess the reliability of this study using composite reliability. Measurement items that have a composite reliability of greater than 0.700 are considered reliable. To test the hypothesis, they are examining the p-value for the path coefficient.

Results and Discussion

Research Results

When analyzing data, the partial least square is employed. The features of the respondents, the outcomes of evaluating the accuracy and consistency of the data, and the findings of the hypothesis test are described below.

Descriptive Statistics

As appeared in Table 1, the most elevated number of reactions came from undergraduates matured between 21 to 26 years (94% of the sample), i.e. the highest target (third year and final year undergraduates) was estimated that foremost of undergraduates were in semesters 5 to 8 and other undergraduates less (6%).

Table 1
Descriptive Statistics

		Frequency	Percent	Cumulative Percent
Gender	Female	67	67	67
	Male	33	33	100
	Total	100	100	
Age	15-20	6	6	6
	21-26	94	94	100
	Total	100	100	
Current Semester	5th semester	12	12	12
	6th semester	24	24	36
	7th semester	49	49	85
	8th semester	9	9	94
	Other	6	6	100
	Total	100	100	

Validity Test and Reliability Test

Data analysis was conducted using SmartPLS 3.0, and the path diagram of the full model obtained is as follows.

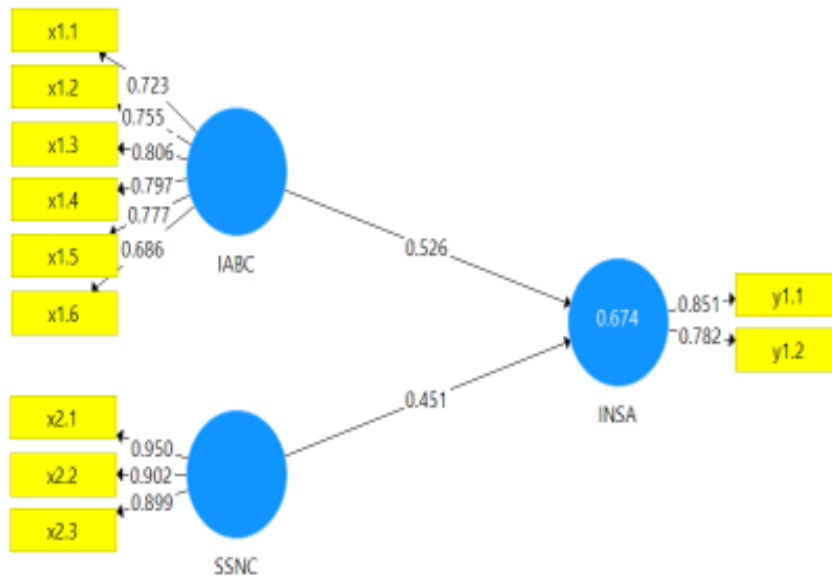


Figure 2
Path Diagram Full Model

In this study, the first step was to test the validity and reliability of the questionnaire used. The validity test uses Average Variance Extracted (AVE) and the reliability test uses Composite Reliability (CR) which is described in Table 2 below.

Table 2
Loading Factor

Loading Factor			
Indicator	IA-BC	SS-NC	INSA
1	0.723	0.95	0.851
2	0.755	0.902	0.782
3	0.806	0.899	-
4	0.797	-	-
5	0.777	-	-
6	0.686	-	-
CR	0.89	0.941	0.801
AVE	0.575	0.841	0.668

Source: Output of SEM PLS Program

The measurement model will produce indicators with AVE values below 0.400 and if the AVE result is greater than 0.700, it is considered highly satisfactory. Table 2 shows that the AVE values of each indicator are greater than 0.400. To measure reliability, Composite Reliability (CR) is used, where each indicator with a CR greater than 0.700 is considered satisfactory. Table 2 shows that all indicators have CR above 0.700. From these results, it is concluded that the indicators used in this study are consistent in measuring their respective latent variables and have met the validity criteria.

In the latent variable of individual attitudes influenced by behavioral convictions (IA-BC), it appears that indicator number three (having a math disability) has the highest loading factor. This information indicates that many students do not choose the profession of accountant because they have difficulty with numbers. The latent variable of individual attitudes influenced by behavioral convictions can be used to reflect an average

of 57.5% of the information contained in each indicator according to the AVE value of 0.575.

In the latent variable of subjective standards influenced by normative convictions (SS-NC), it appears that indicator number one (parental influence) has the largest loading factor. This information indicates that parental influence has a significant impact on students' decisions, including the decision not to choose the profession of accountant. The latent variable of subjective standards influenced by normative convictions can be used to reflect an average of 84.1% of the information contained in each indicator according to the AVE value of 0.841.

In the latent variable of intending not to seek a career in Accounting (INSA), it appears that behavioral conviction indicators have a greater influence than normative convictions in influencing students' decisions to reject the profession of accountant.

As part of the discriminant validity analysis, the measuring tool was also evaluated by contrasting it with indicators from other latent variables. Cross-loading and the Fornell-Larcker criteria were employed to assess the method's discriminant validity.

Table 3
Cross Loading

Indicator	IA-BC	SS-NC	INSA
IABC 1	0.723	0.210	0.389
IABC 2	0.755	0.389	0.494
IABC 3	0.806	0.223	0.524
IABC 4	0.797	0.376	0.590
IABC 5	0.777	0.236	0.559
IABC 6	0.686	0.390	0.615
SS-NC 1	0.328	0.950	0.593
SS-NC 2	0.419	0.902	0.654
SS-NC 3	0.373	0.899	0.579
INSA 1	0.756	0.438	0.851
INSA 2	0.376	0.674	0.782

Source: Output of SEM PLS Program

When the cross loading exceeds the outer loading, discriminant validity is

compromised. Each construct's factor loading values with associated indications are larger than those of the others, as Table 3 demonstrates. Because each indicator has a greater link with its own concept than with

other constructs, the data shows that there are no problems with discriminant validity.

Tabel 4
Fornell-Larcker Criterion

	IA-BC	SS-NC	INSA
IA-BC	0.759		
SS-NC	0.409	0.917	
INSA	0.711	0.666	0.817

Source: Output of SEM PLS Program

Discriminant validity problems arise when the square root of the average variance recovered is smaller than the correlation between latent variables. As can be seen in Table 4, the extracted square root of average variance (diagonal row) for every latent variable remains bigger than the correlation value with other latent variables. According to this data, there is a greater correlation between the latent variables and their

indicators than there is between other latent variables.

Structural Model Test

Testing of the structural model was conducted using the R Square values as the basis of measurement (Hair et al., 2014). The following are the results of the structural model testing as shown in Table 4.

Table 5
Structural Model Test Results

	Koefisien	t-statistik	p-value (one tail)	R²
IABC->INSA	0.526	8.328	0.000	0.674
SSNC->INSA	0.451	6.072	0.000	0.668

Source: Output of SEM PLS Program

Table 5 shows that individual attitudes influenced by behavioral convictions (IABC) exert an influence of 67.4% on intending not to seek Accountant profession (INSA), while subjective standards influenced by normative convictions (SSNC) exert an influence of 66.8% on intending not to seek Accounting profession

(INSA). These R2 values indicate a relatively strong predictive power.

Hypothesis Testing

The first hypothesis to be tested is “At slightest one factor that determines behavioral convictions significantly affects understudies' individual attitudes, which

leads them intending not to seek a career in accounting”.

Table 5 shows that the IABC coefficient for austerity has a positive sign with a statistical value of 8.328 and a probability value close to zero. Because the t-statistic is greater than 1.645 and the probability value is less than 0.050, at the 5% error level, it is decided to accept the first hypothesis.

The second hypothesis to be tested is “At slightest one factor that determines normative convictions significantly affects unfavorable subjective standards that are detrimental to understudies, which causes understudies intending not to seek a career in accounting”.

Table 5 demonstrates the positive sign of the SSNC coefficient for austerity, which has a probability value around zero and a statistical value of 6.072. It is determined to accept the second hypothesis since the t-statistic is larger than 1.645 and the probability value is less than 0.050 at the 5% error level.

Discussions

The data analysis provides support that hypothesis one (H_1) and hypothesis two (H_2) are accepted. H_1 is supported because there are minimal variables that significantly influence behavioral convictions which refer to attitudes that are detrimental to understudies which make understudies intend not to choose a career in accounting. While H_2 is supported because there is one variable that significantly influences normative convictions which refers to unfavorable subjective standards that are detrimental to understudies which make understudies intend not to choose a career in accounting.

Behavioral Convictions That Refer To Understudies' Attitudes That Are Detrimental In Choosing The Accounting Profession

There is one variable most significant in estimating understudies' negative attitudes

towards choosing a career in accounting namely numerical disability. These outcomes are in agreement with the findings of various previous studies (Bekoe et al., 2018; Karlsson & Noela, 2022). One of the intelligences needed in introductory accounting learning is mathematical logic intelligence, because learning accounting or solving accounting problems requires the ability to count and logic. Learning introductory accounting involves numbers, logic and mathematical calculations in making financial reports or solving accounting problems, so that one of the basic skills required to study accounting is numerical ability. Understudies who have good numerical disabilities tend not to choose a career in accounting (Pinanggio et al., 2023).

This shows the negative perception of understudies towards accounting, to reduce this it is critical to include not as it were proficient accounting bodies but also professional accountants to provide their work life experiences to understudies. With work-life experience, professionals have the pertinent tools to revive understudies' interest in accounting and enable them to seek a career in accounting, particularly the experience of those who have been successful in accounting (Karlsson & Noela, 2022). This experience can be shared through workshops or seminars that provide understudies with additional insight into accountants' employment opportunities. Professional accountants can also give guest lectures to increase understudies' interest in a career in accounting and provide regular guidance during these activities. Guidance can enable closer relationships between understudies and professionals where adverse understudies convictions can be caught on and examined in profundity in private. Seminars can also be used as accounting courses that slowly develop numerical skills in understudies so as to give understudies confidence to take up the accounting profession. Furthermore, workshops and visitor addresses may

moreover incorporate dialogs where the compensation component will be communicated to understudies as they may not know approximately current compensations in the accounting profession (Alimbudiono, 2020). In this way, understudies can be empowered to select a career in bookkeeping in any case of their conviction that other employment (e.g. management) will offer higher salaries which further reduces the shortage of accounting professionals (Karlsson & Noela, 2022).

Professional accounting organizations such as the Indonesian Institute of Accountants (IAI), have introduced various initiatives to promote the accounting profession through social media campaigns and career fairs. They also frequently collaborate with universities to organize events that allow students to interact directly with accounting professionals, such as Q&A sessions and panel discussions. These initiatives highlight the importance of providing clear and positive insights into the accounting career, as well as offering students opportunities to gain firsthand experience from seasoned professionals. With this approach, it is hoped that students will be more motivated to consider accounting as a valid and appealing career choice, thereby reducing the shortage of accounting professionals in the future.

Normative Convictions That Refer To Unfavorable Subjective Standards That Are Detrimental To Understudies In Choosing The Accounting Profession

The results pertaining to normative convictions indicate that parental influence plays the most important role in forecasting students' negative subjective norms when it comes to selecting an accounting career. This finding is consistent with previous research that stated parental influence as a reference group affects students in choosing a career (Dibabe et al., 2015; Fernando & Ratnasari, 2022). In Indonesia, parents' influence over their kids plays a big role in

university selection. Demonstrating parents the benefits of their children participating in extracurricular activities is essential in the fight against parental influence. Prior studies have acknowledged the necessity of implementing marketing and communication campaigns that target diverse reference groups outside of the traditional classroom (Zakaria et al., 2019). Social media promotions will reach parents more effectively than conventional media. The study's notable conclusions show how social media may be utilized to publicize the accomplishments of student mentorship, guest lectures, and workshops.

Social media may also be used to show how internships, seminars, and tailored accounting courses with more in-depth engagement with lecturers positively impact students. By providing parents with this kind of knowledge, you might potentially improve their attitude about accounting and, as a result, change the way that parents influence kids' subjective norms. This will make it more likely for students to select accounting as a career, which will help with the lack of accountants. This result deviates from previous study (McDowall & Jackling, 2010) which indicated that other factors were more significant in influencing students' career decisions than parental influence.

Conclusion and Recommendation

In this research, the main variable were recognized to determine behavioral convictions, namely numerical incompetence. The outcomes showed that most of the understudies at the Business Faculty of private college did not seek the accounting profession because they have numerical incompetence or they believed that other occupations (eg management) outcomes in higher salaries. In terms of normative convictions, the main factor recognized is parental influence. The discoveries uncover that understudies at one of college School of Business are likely

influenced by their parents (unfavorable subjective norms), which may cause them not to seek the accounting profession.

This study adds to the literature by providing a newer TRA model on understudies' purposeful not to seek the accounting profession and making recommendations about how the shortage of accountants in Indonesia is. Workshops, seminars or guest lectures are required by inviting professional accountants. There is special guidance for understudies to better understand how accountants work and motivate them to choose the accounting profession. In addition, business schools ought to emphatically uncover these endeavors through social media to counter negative age-related friends' influence.

This study has several limitations. Firstly, it was conducted at only three private universities in West Java, which may not represent the accounting student population from other regions. Additionally, the study did not delve deeply into individual differences such as family background, previous work experience, or long-term career aspirations, which could influence students' career decisions. Another limitation is that the study did not explore other external factors, such as educational policies or changes in the accounting industry, which may also impact students' decisions to pursue or not pursue a career in accounting. Future research is expected to address these limitations by involving a broader sample, using more varied data collection methods, and considering additional factors that may affect students' career decisions.

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