

## CHOOSING A CAREER AS A PUBLIC ACCOUNTANT: DOES CALLING MATTER?



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### Abstract

Public accountants are in great demand in Indonesia. However, the development of the new public accountant did not go as planned. This study aims to determine the antecedents that influence accounting students' intention to pursue careers as public accountants. This study's Social Cognitive Career Theory (SCCT) framework is extended by adding a Role Model and Calling. The participants in this study are 204 accounting students who have taken the auditing course. The findings of this study reveal that calling has a significant positive effect on accounting students' outcome expectations and intention to pursue careers as public accountants. The role model significantly affects self-efficacy and intention to pursue a career as a public accountant. Regrettably, outcome expectancy does not affect a student's intention. This study discusses the practical consequences of encouraging students to choose careers as public accountants through data analysis.

## INTRODUCTION

In keeping with the times, undergraduate graduates are expected to possess skills and knowledge relevant to the chosen job. Accounting is one job that requires a higher level of expertise and understanding (Chan, 2012). A public accountant is one of the accounting professions that necessitates in-depth accounting knowledge (Mariana, 2017). In 2019, Indonesia had 1,435 public accountants, while only 21 new public accountants were added in 2020 (*Pembinaan Profesi Keuangan*, 2020). In 2020, with a restricted supply of public accountants, 52,216 assignments were performed by public accountants (*Pembinaan Profesi Keuangan*, 2020). When the number of existing assignments is compared to the number of registered public accountants, it becomes clear that the public accounting profession remains in high demand in Indonesia. With these statistics in mind, it is critical to encourage accounting students to pursue careers as public accountants. Audit quality is anticipated to increase with a sufficient number of public accountants. Audit quality is the probability of finding and reporting material financial reporting errors (Yanthi et al., 2021; Khairunisa et al., 2017).

Numerous prior studies have examined the factors influencing students' intention to pursue a profession as a public accountant. Wen et al. (2018) conducted a study on students' intentions to pursue a profession as a public accountant, which included nine variables. The study's findings indicate that marketability, rapid

turnover, and the inability to travel widely influence students' intention to pursue a career as a public accountant. Dewi (2020) research using the Theory of Planned Behavior (TPB) found that career motivation, market considerations, and self-efficacy all have a beneficial effect on accounting students' interest in taking the Certified Public Accountant (CPA) exam. According to Santos & Almeida (2017), TPB could account for between 27 and 64 percent of students' aspirations to pursue an accounting career. Research conducted by Wirianti et al. (2021) indicated that extrinsic motivation characteristics and knowledge of the public accounting profession had a beneficial effect on accounting students' career choices as public accountants. Research conducted by Gunawan & Yuliati (2019) discovered that self-efficacy positively affected accounting students' intentions to work as public accountants. However, an expectation of outcome has a negative effect on intention. Research conducted by Schoenfeld et al. (2017) found that students' intentions to pursue CPA professions are positively influenced by their self-efficacy and outcome expectations.

Although numerous studies have been conducted utilizing the Social Cognitive Career Theory (SCCT) to examine accounting students' aspirations to pursue a career as public accountants, this research is critical compared to other earlier studies. While this study utilizes SCCT, it incorporates two crucial variables: calling and role models. Given that Indonesia is a collective society with a low level of individuality (Hofstede-insights, 2019), there is a hypothesis that social influences (such as role models) significantly impact how one's career develops. Moreover, according to Meoli et al. (2020), social context influences career choice. Calling is felt by individuals who are driven because of a desire to carry out work with passion and a desire to pursue personal gain (Hall & Chandler, 2005). A person with a stronger calling, regardless of their ability in their chosen industry, is more likely to pursue a career in their job (Riza & Heller, 2015). Dobrow et al. (2011) found that calling has a positive effect on intentions to pursue a career as a professional musician. Calling might indicate a person's desire to pursue a career (Riza & Heller, 2015).

According to the SCCT model, outcome expectation is a significant antecedent of career intentions and goals (Gore & Leuwerke, 2000; Oben & Rooyen, 2022; Liguori et al., 2020). Outcome expectations are preconceived notions about the effects of specific activities (Schoenfeld et al., 2017). A confident person pursuing a career will achieve excellent outcomes (Domene, 2012). The formation of strong outcome expectations is closely tied to calling. Students who emotionally identify with a specific field of study will grade their experience favorably and will feel comfortable setting objectives and developing career plans for the future of their chosen field (Kaminsky & Behrend, 2015). In a previous study by Domene (2012) and Kaminsky & Behrend (2015) calling has a positive effect on outcome expectations. Someone who behaves based on their beliefs, expectations, and judgments will lead their conduct to determine their job interest (Lent et al., 1994). Expectations associated with being a public accountant include a high income, increased work security, promotion opportunities, and social prestige (Gunawan & Yuliati, 2019). The term "outcome expectation" refers to the question, "What will happen if I do this?" Individuals will acquire an interest in a sort of action if they believe they will obtain positive results, and vice versa, if they lack interest in the form of activity, they will feel unfavorable outcomes (Lent et al., 1994). Outcomes expectations are subjective conceptions of value that are subjectively perceived by individuals and are subject to alter over time (Lastuti & Daldiri, 2018). The study's findings demonstrate that outcome expectations positively affect intents regarding job selection (Chuang & Dellmann-Jenkins, 2010; Liguori et al., 2020; Kholid et al., 2022).

Role models provide examples of success or accomplishment that anyone can achieve, as well as the behavioral patterns necessary to achieve that success (Morgenroth, 2015). Role models are critical in today's youth's career decision-making (Rivera et al., 2007). Role models can influence individuals through verbal persuasion and encouragement to engage in specific behaviors. Individuals look to role models and compare their circumstances and experiences to those of their role models. This type of comparison entails examining their abilities, motivations, and behaviors to understand their future potential that they will do in the future due to the role model (Buunk et al., 2007). According to Kickul et al. (2008), an entrepreneurial parent role model positively affects the intention to become an entrepreneur. Other research indicates that the role model positively affects entrepreneurial intention (Candra, 2020). The following hypothesis is formulated considering this explanation. Role models can provide individuals with a concept of executing specific jobs and motivate them to build their self-confidence to act similarly successfully. Role models are most effective in increasing personal self-efficacy when they are liked and viewed as having similar attributes such as age, gender, and ethnicity (Heslin & Klehe, 2006). Individuals' self-efficacy is significantly related to role models, as role models can provide career goals, directions, and tactics for locating career directions. Role models boost self-efficacy by influencing the actions and emotions involved in the decision-making process (Van Auken et al., 2006). Previous research has found that role models positively affect self-efficacy (Garaika & Margahana, 2019; Laviolette et al., 2012).

Self-efficacy is impacted by information about tasks, assessments of individual performance, and judgments about an individual's talents and abilities (Gist & Mitchell, 1992). Self-efficacy is concerned with the question, "Am I capable of doing this?" (Lent et al., 1994). Self-efficacy can be enhanced by mastery experiences, modeling, social persuasion, and self-awareness of one's physiological state (Bandura, 1997). According to the SCCT model, students who have a high level of self-efficacy in a particular field will seek employment in that field (Gunawan & Yuliati, 2019). Kholid et al. (2022); Untu & Widjaja (2019); and Rachmawan et al. (2015) reported that self-efficacy positively affects career intention and student goals.

Based on the fact that there is a low number of public accountants, previous research studies and literature review, this study aims to examine the effect of calling, role model, outcome expectation and self-efficacy on accounting students' intentions to pursue careers as public accountants.

## METHOD

This study uses primary data, which implies that information is gathered directly from respondents who reply to questions on a provided questionnaire. Students enrolled in Indonesian undergraduate accounting programs make up the study's population. Purposive sampling is used in this study. Undergraduate accounting students who studied at universities in Yogyakarta and took auditing courses met the criteria for this study. Students who have taken auditing courses are assumed to know the public accounting profession. This study enrolled 204 respondents based on these criteria. Demographic analysis shows that most respondents are female, 122 (59.8%) respondents, while there are 82 (40.2%) respondents for male respondents. Regarding age, respondents have entered the age of 21-22 years, namely 107 (52.2%) respondents and as many as 80 (39.5%) respondents aged 20-21 years. Most respondents have taken semesters 7 – 8, namely 168 (82.4%) respondents. The demographic analysis results also show that 102 (50%) respondents have a GPA (Grade Point Average) of 3.5 – 4.0. Table 1 contains comprehensive information about the respondents who took part in this study.

Table 1. Participants Profile

Category	Freq	Percentage
Gender		
Female	122	59,8%
Male	82	40,2%
Age (Years)		
< 20	3	1,5%
20+ to 21	80	39,5%
21+ to 22	107	52,2%
22+ to 23	12	5,9%
23+ to 24	1	0,5%
24+ to 25	1	0,5%
Semester		
1 – 2	2	1%
3 – 4	1	0,5%
5 – 6	32	15,7%
7 – 8	168	82,4%
>8	1	0,5%
Grade Point Average		
< 1.0	1	0,5%
1.0 – 1.5	-	-
1.5 – 2.0	-	-
2.0 – 2.5	-	-
2.5 – 3.0	9	4,4%
3.0 – 3.5	92	45,1%
3.5 – 4.0	102	50%

Information on the operational definitions of each variable in this study is provided in Table 2. The variables in this study were measured using questions adapted from a few earlier study. The four-item questionnaire used to assess intention was adapted from Abebe et al. (2012). The four questions used to assess calling and outcome expectancies were derived from Dobrow et al. (2011) and Schoenfeld et al. (2017). Each of the three questions assesses self-efficacy, and the role model is drawn from Kholid et al. (2020) and Akbulut et al. (2016). The questionnaire employed a Likert scale rating of 1 to 6, with one indicating "Strongly Disagree" and six indicating "Strongly Agree."

Tabel 2. Operational Definition of Variables

Variable	Definition
Intention	Intention relates to the driving forces behind a particular activity, where the more strongly one intends to engage in the conduct, the more probable it is that one will do so (Ajzen, 1991)
Calling	When a person feels called to a work or career, they are motivated to choose it and will give it their all (Raatikainen, 1997).
Outcome Expectation	Beliefs about the results of a behavior's actions (Lent, et al. 1994)
Role Model	A role model is someone who serves as an example for other people to follow when it comes to particular social behaviors or positions (Flores & Obasi, 2005)
Self-Efficacy	Self-efficacy is the belief that a person has in his or her capacity to plan out and finish an activity in order to attain specific results (Bandura, 1997)

Figure 1 summarizes the research model based on SCCT with calling and role models. This study analyzes data using the Structural Equation Model (SEM) with the assistance of the SmartPLS 3.0 software to examine the research model shown in Figure 1. PLS-SEM (Partial Least Squares-SEM) is composed of two sub-models: the measurement model, which is frequently referred to as the outer model, and the structural model, which is referred to as the inner model (Ghozali & Latan, 2015; Hair et al, 2017). The outer model is used to assess the convergent and discriminant validity, as well as the reliability. Meanwhile, the inner model investigates the determinant coefficients and tests the hypothesis (Hair et al, 2017).

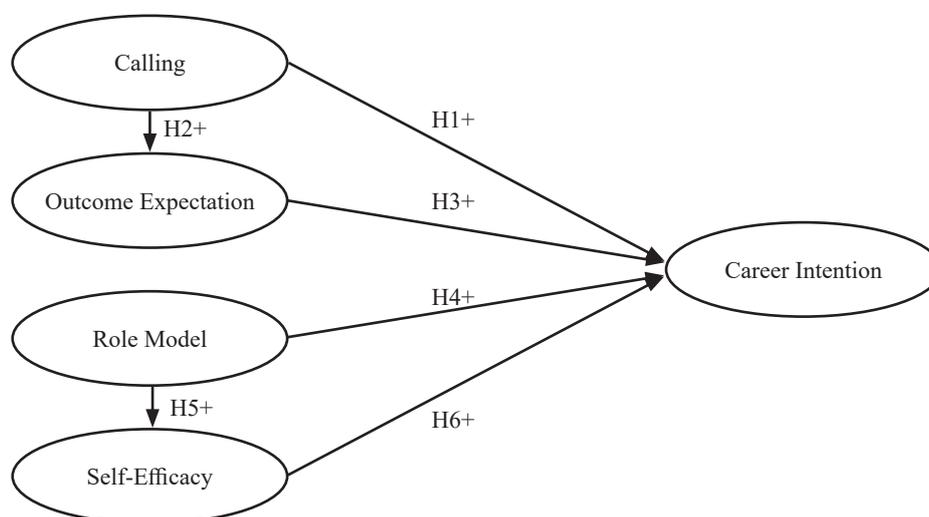


Figure 1. Research Model

## RESULTS

Table 3 summarizes the results of the reliability and convergent validity tests. As shown in Table 3, the outer loading value passed the convergent validity test because it is more than 0.5. It is indicated that all the question items have been determined to be legitimate. Each variable has an AVE value greater than 0.5, indicating that it has passed the convergent validity test (Hair et al., 2011). To conduct a reliability test using composite reliability, the variable is certified reliable if the composite reliability value is larger than 0.7. As shown in Table 3, each variable's composite reliability is greater than 0.7, indicating that all variables in this study are reliable.

Tabel 3. Measurement Model Assesment (Reliability,Convergent Validity)

Item	Outer Loading	CA	CR	AVE
Calling (CA)		0.857	0.903	0.700
CA 1 In order to become a public accountant, I will do anything.	0.785			
CA 2 Despite significant challenges, I plan to continue working as a public accountant.	0.887			
CA 3 Becoming a public accountant is a part of my life	0.873			
CA 4 It occurred to me that I would become a public accountant	0.797			
Career Intention (CI)		0.883	0.919	0.741
CI 1 I want to work as a public accountant.	0.894			
CI 2 A public accountant is a career I will think about pursuing.	0.771			
CI 3 Working as a public accountant is something I'm interested in.	0.911			
CI 4 I will probably end up working as a public accountant.	0.826			
Outcome Expectation (OE)		0.824	0.876	0.639
OE 1 I will earn a lot of money if I work as a public accountant.	0.796			
OE 2 Finding work will be simple for me if I train to be a public accountant.	0.757			
OE 3 I will have more respect and reputable if I become a public accountant.	0.853			
OE 4 A more respectable job will be mine if I become a public accountant.	0.788			
Role Model (RM)		0.630	0.801	0.574
RM 1 My community is behind me in my goal to become a public accountant.	0.799			
RM 2 My closest friends and family provide me with advice on how to become a public accountant.	0.689			
RM 3 I am inspired by several folks to become a public accountant.	0.791			
Self-Efficacy (SE)		0.761	0.862	0.675
SE 1 I am knowledgeable about assurance and auditing.	0.801			
SE 2 I am knowledgeable in financial reporting and accounting.	0.878			
SE 3 I am competent to produce financial reports in accordance with International Financial Reporting Standards (IFRS)	0.782			

The cross-loading calculation in Table 4 demonstrates that the correlation between the construct indicator variables and related constructs is significantly higher than the correlation with other constructs. For instance, the connection between the outcome expectation construct and its indicators is greater than between the outcome expectation indicator and other constructs. As a result, it passes the discriminant validity test.

Tabel 4. Cross Loading

	CA	CI	OE	RM	SE
CA 1	0.785	0.470	0.337	0.454	0.340
CA 2	0.887	0.594	0.297	0.423	0.324
CA 3	0.873	0.565	0.302	0.475	0.356
CA 4	0.797	0.731	0.270	0.591	0.351
CI 1	0.658	0.894	0.245	0.465	0.342
CI 2	0.474	0.771	0.191	0.340	0.240
CI 3	0.650	0.911	0.238	0.444	0.338
CI 4	0.664	0.862	0.224	0.528	0.365
OE 1	0.333	0.247	0.796	0.368	0.215
OE 2	0.134	0.082	0.757	0.243	0.068
OE 3	0.344	0.277	0.853	0.370	0.211
OE 4	0.219	0.121	0.788	0.284	0.064
RM 1	0.457	0.465	0.308	0.779	0.205
RM 2	0.472	0.305	0.378	0.698	0.265
RM 3	0.411	0.401	0.269	0.791	0.160
SE 1	0.349	0.341	0.173	0.263	0.801
SE 2	0.360	0.326	0.141	0.215	0.878
SE 3	0.295	0.252	0.197	0.187	0.782

According to the R-Square ( $R^2$ ) calculation in Table 5 and Figure 2, career intention has an adjusted R-Square of 53.1 percent, result expectation has an adjusted R-Square of 12.4 percent, and self-efficacy has an adjusted R-Square of 7.1 percent. It is demonstrated that the model or independent variable employed to explain outcome expectation and self-efficacy is insufficient, as indicated by its R-Square Adjusted value of 0.25. Meanwhile, the variable indicating career intention is moderate. Thus, all variables in this study may account for 53.1 percent of the effect on the intention to become a public accountant, while other independent variables explain the remainder.

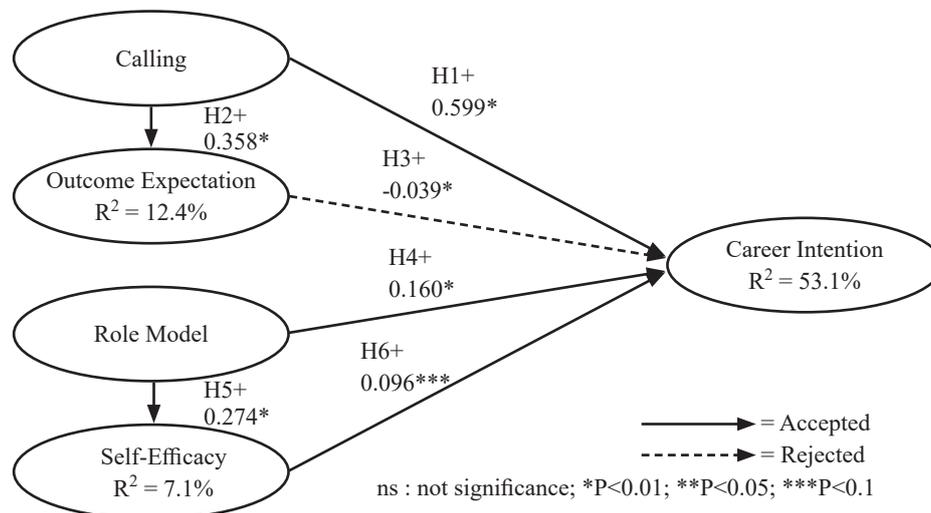


Figure 2. Results of Structural Model

As shown in Table 6 and Figure 2, the hypothesis test results demonstrate that calling, role models, and self-efficacy all positively affect accounting students' intention to pursue a career as public accountants. A different hypothesis found that calling had a positively significant influence on outcome expectation, and role models had a significant positive effect on self-efficacy. Meanwhile, the variable outcome expectation did not affect students' intention to pursue a career as a public accountant.

Tabel 5. R-Square

Variabel	R Square	R Square Adjusted
Career Intention	0.541	0.531
Outcome Expectation	0.128	0.124
Self-Efficacy	0.075	0.071

Tabel 6. Path Coefficient

	Original Sample (O)	T Statistic (O/STDEV)	P Values	Decision
CA → CI	0.599	10.283	0.000	Accepted (H1)
CA → OE	0.358	6.183	0.000	Accepted (H2)
OE → CI	-0.039	0.666	0.506	Rejected (H3)
RM → CI	0.160	2.449	0.015	Accepted (H4)
RM → SE	0.274	3.898	0.000	Accepted (H5)
SE → CI	0.096	1.679	0.094	Accepted (H6)

## DISCUSSION

The research findings indicate that calling has a significant positive effect on accounting students' intention to pursue careers as public accountants. This study supports Dobrow et al.'s (2011); Riza & Heller, (2015) findings that calling has a significant positive effect on career intention. Individuals with a calling will interpret the profession they pick and feel their chosen vocation is inextricably linked to their daily lives. Even if an individual has a calling, he may wish to have a career that meets his basic needs, such as financial security (Dik

& Duffy, 2009). When viewed through the lens of contemporary events, many employees work not out of a sense of vocation but solely as a career to meet financial obligations and get acclaim from other individuals for their accomplishments (Khadijah & Megawati, 2020). As a result, linked parties such as lecturers or family members can develop the notion that selecting a career as a public accountant is a calling, not simply a means to an end.

Calling was found to have a significant positive effect on outcome expectancies in this study. These findings corroborate previous studies (Domene, 2012; Kaminsky & Behrend, 2015). The Social Cognitive Career Theory gives a framework for forecasting the process of academic and career interest development (Lent et al. 1994). Social Cognitive Career Theory is based on Bandura's social theory, demonstrating the importance of outcome expectations in explaining why individuals pursue jobs in particular sectors. The nature of one's calling may alter over time due to external events. As a result, educators and allied organizations must monitor students and devise programs to assist them in pursuing careers as public accountants.

The expectation of outcome has no positive effect on the intention to pursue a profession as a public accountant. The findings of this study corroborate those of Luc (2020); Fouad & Guillen (2006), but inconsistent with the findings of Kholid et al. (2022). It is demonstrated that result expectations, such as being a public accountant, including a high pay and a respectable job, have no bearing on students' intention to pursue a profession as a public accountant. The influence of the inconsequential result is since the individual's expectation of the outcome can alter over time. Thus, practitioners in the field of public accounting must be able to promote many facets of public accounting work experience to students to explore a career in the field of public accounting.

A positive role model has a significant positive effect on a public accountant's career intention. The findings of this study corroborate those of Kickul et al. (2008); Chandra (2020). The finding, however, inconsistent with those of Cross et al. (2017). It demonstrates a methodology that may persuade accounting students interested in pursuing careers as public accountants. Positive experiences gained from role models or mentors can boost an individual's confidence to perform the necessary skills for a career as a public accountant. Thus, to pique student interest in a career as a public accountant, university study programs might choose individuals capable of fulfilling the satisfaction associated with becoming a public accountant and then award them. As a result, students will become interested in a job as a public accountant after seeing this.

Additionally, the role model variable has a significant positive effect on self-efficacy. It is consistent with Garaika & Margahana (2019); Laviolette et al., (2012). This research demonstrates that role models can significantly impact the development of an individual's self-efficacy, which ultimately determines the professional goals desired by an individual. Role models can also come from someone in the individual's immediate family, for example, if the individual's parents are also public accountants. Thus inspiring the individual to pursue a career as a public accountant. Thus, accounting educators and families can assist kids in developing self-efficacy connected to a profession as a public accountant.

Finally, self-efficacy has a significant positive effect on the intention to pursue a profession as a public accountant. This finding is consistent with the findings of Untu & Wijaya (2019); Rachmawan et al., (2015) but inconsistent with the findings of Ligouri et al., (2020). This finding suggests that students' self-efficacy is a determining factor in their job choices as public accountants. According to social cognitive career theory, one of the factors of individuals' high or low self-efficacy is social persuasion (Bandura, 1986). Social persuasion is a technique for bolstering individuals' convictions in their possessions to attain success. Individuals who are verbally convinced will master an activity to achieve their desired accomplishment. As a result, students must have a high level of self-efficacy. It is intended that instructors can persuade students verbally that they can become public accountants through auditing courses. Thus, students' self-efficacy and self-confidence can alter due to auditing courses, which affects adjusting outcome expectations. Students will analyze the benefits that would accrue to them if they pursue a career as a public accountant.

## CONCLUSION

The findings of this study indicate that a variety of factors can influence students' intentions to pursue a profession as a public accountant. Calling, role model, outcome expectation, and self-efficacy are only a few of these variables. Regrettably, outcome expectation had no positive effect on accounting students' intention to pursue a career as a public accountant. According to the study's findings, instructors must take appropriate action to improve students' desire to become public accountants. For instance, enhancing students' skills in accounting and auditing, engaging in activities with public accountants as role models, and offering pertinent information about public accounting to foster students' feeling of calling. The study has aided in developing the theory employed, namely Social Cognitive Career Theory. While this research has shed light on accounting students'

interest in careers as public accountants, certain limitations will be addressed through future research. First, because the sample is predominantly female, there is a risk of gender bias. Second, this research investigates just the students' intentions and not their actual actions. Third, this study omits some significant moderating variables that may influence an individual's intention to become a public accountant.

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