

Accounting Students Behavior to Obtain Chartered Accountant Certification

Rizka Novelia*, Taufiq Marwa, Tertiaro Wahyudi

Sriwijaya University of Accounting Department, Jalan Sriwijaya Negara Bukit Besar, Bukit Lama, Ilir Bar- I, Kota Palembang, Sumatera Selatan 30128, Indonesia

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Abstract

Objective: The purpose of this study was to see the behavior of accounting student to obtain chartered accountant certification, where the behavior is seen from attitudes, subjective norms and perceived behavioral control. This research was conducted on 250 respondents who legitimately filled out the questionnaire in August-September 2018 at the University in Palembang, Indonesia. The collected data was analyzed using Partial Least Square. The research findings revealed that attitudes toward behavior, subjective norms, and perceived behavioral control had a positive and significant influence on obtaining a chartered accountant certification. In addition, the interest of obtaining chartered accountant certification has a significant influence for the behavior of interest in obtaining chartered accountant certification.

Keywords: Theory of Planned Behavior, Chartered Accountant Certification, Partial Least Square.

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INTRODUCTION

The ASEAN Economic Community (AEC) has been applied on 2016. At that moment, countries on the South East Asia was formed into an interated region. One of the key characteristics in AEC is single market and economic base which includes free trade in goods, services, investment, labor, and freer capital flows. In free trade services, there are mutual recognition agreements (MRA). Mutual recognition agreements (MRA) are joint agreements between Southeast Asian countries for mutually recognize and accept some or all aspects of the test results or in the form of certificates. With the existence of the MEA, it demands various professional segments to have high ability, knowledge, and competitiveness. One of the professions is Accountant.

Indonesia, which has a population of 263,991.38 thousand, only 29,982 professional accountants registered as chartered accountants. The number of professional accountants is far below the number of professional accountants in ASEAN countries. In comparison, Thailand has 77,505 accountants of 69,037.51 thousand populations, while Malaysia has 34,549 accountants of 31624.26 thousand population, Singapore has 32,054 accountants of 5,612.25 thousand population [1].

The number of chartered accountants in Indonesia is relatively small compared to ASEAN countries, it is feared that there will be a threat to

chartered accountants in Indonesia. With mutual recognition arrangements (MRA), foreign accountants are allowed to become chartered accountants in Indonesia. Based on the Regulation of the Minister of Finance of the Republic of Indonesia Number 216 / PMK.01 / 2017 concerning Registered Accountants, chartered accountant is defined as a professional accountant who has a state register of accountant in accordance with applicable laws and regulations, has practical experience in accounting, adheres to and implements a code of ethics profession and maintain competence through continuous professional education. One way to become a professional accountant is to have a certificate to pass the professional accounting test.

The theory of planned behavior identifies interest as an important element in behavior that occurs. Interest is a desire to do the behavior. Interest in capturing aspects of motivation that affect their behavior. They reflect the difficulties that need to be experienced and how much time and effort they want to do a behavior [2]. According to Ajzen [3], someone's interest in doing or not doing a behavior is a direct determinant of that behavior. Someone is expected to act according to their interests.

Several studies have been conducted to determine the factors that influence student behavior by implementing the theory of planning behavior such as Solikhah [4] research, this study was conducted to determine the effect of attitudes on CPA Professionals

and CPA Law, subjective norms and perceived behavioral controls for intentions in pursuing CPA careers, the study stated that attitudes towards CPA law and the CPA profession, subjective norms and perceived behavioral control to have affected interest students to become public accountants after the application of the Public Accountants Act. This interest will then encourage individuals to plan careers that can be realized in the future. This research is in line with the research of Santos & Almeida [5] that attitudes, subjective norms and behavioral control influence students' interest in a career in accounting, but subjective norms have little influence in influencing students' interest in accounting.

In contrast to the results of research conducted by Porter & Woolley [6] that attitudes seen from intrinsic values influence students' interest in taking accounting majors compared to smaller extrinsic values. Wardani & Januarti [7] that perceptions and attitudes, and perceived behavioral controls did not affect the intention to take chartered accountant. However, subjective norms affect the intention for taking chartered accountant certification. Lukman & Winata [8] demonstrated that attitudes, subject norms and perceived behavioral control have weak correlation and have no significant effect on the intention to become public accountants, and career behavior as public accountants through intention as mediation. The relationship between the intention of becoming a public accountant for behavior as a public accountant has a strong relationship and has a significant impact.

Law & Yaw [9] use the theory of Reason Action (TRA) model to find out the factors that influence students to choose to account as an academic program. The results of this study support the theory of Reason Action. Zakaria, Wan Fauzi, & Hasan [10] that attitudes toward the selection of study programs and subjective norms influence the decision to choose an accounting department as a study program. Jackling, de Lange, Phillips, & Sewell [11] examined the factors that influence students choosing the accounting profession as a career choice. The results of this study found that students have a positive attitude towards accounting as a profession. There is a difference between the level of interest of Australian and international students towards the accounting profession.

Based on the previous research above, in this study using the Theory of Planned Behavior (TPB) to explain the factors that influence the behavior of accounting students in obtaining a chartered accountant certification. These factors include attitudes, subjective norms, perceived behavioral control over the interest in obtaining a chartered accountant certification. And also to find out the influence of interest in obtaining a chartered accountant certification on the behavior of obtaining a chartered accountant certification.

LITERATURE REVIEW

Theory of planned behavior

The theory of planned behavior is a further development of the theory of reasoned action Ajzen & Fishbein [12]. The theory of planned behavior adds a construct that does not yet exist in the theory of reasoned action. Construction added to the theory that perceived behavioral control. This construction was added in attempt to understand the limitations of an individual in order to perform certain behaviors. Perceived behavioral control refers to person's perception of the difficulty of carrying out the desired behavior, related to the belief in whether or not there are resources and opportunities needed to realize certain behaviors by reflecting past experiences and anticipating obstacles [13].

Hypotheses Development

Attitude is an individual evaluation of the advantages or disadvantages in objects. Ajzen & Fishbein [12] explained attitude is a person's belief about the results that will result from involvement in certain behaviors. Ajzen [3] defined (catatan: di setiap kalimat attitudes toward behavior refer to the perception of individual desires for behavior (behaviors). Attitudes are determined through one's beliefs about behaviors (behavioral beliefs) and consequences or outcomes evaluation due to doing these behaviors [14]. Attitude is a person's response and belief in something that is beneficial or unfavorable in carrying out such behavior so that it will produce attitudeS of liking or disliking [15]. Jackling *et al.*, [11] found that attitudes have positive influence on accounting as a profession. Solikhah [4] shows that attitudes toward behavior influence the intention to take CPA. Santos & Almeida [5] prove that attitudes influence student interest in a career in accounting. Pratama [16] shows that attitudes that are influenced by intrinsic factors influence the decision to pursue a career in accounting. Based on the previous exposure, the hypothesis to be tested are:

H₁: Attitudes have a positive effect on interest in obtaining a chartered accountant certification.

Subjective norms are the influence of other people's references [13]. Bobek & Hatfield [14] subjective norms refer to one's beliefs about whether other individuals or groups. Subjective norms can be described as social pressure on an individual to do or avoid certain behaviors. On the other hand, subjective norms are a person's perception of social pressure to do or not to do this behavior [17]. Subjective norms are a person's view of the beliefs or suggestions of others that become references that will influence his interest in doing or not doing the behavior being considered [15]. Solikhah [4] shows that subjective norms influence the intention to take CPA. Wardani & Januarti [7] found that subjective norms affected the intention to take a chartered accountant. Haoi, Thi, & Thanh [18] prove that acquaintance relationships influence decisions in

accounting majors. Based on the previous exposure, the hypothesis to be tested are:

H₂: Subjective norms have a positive effect on interest in obtaining a chartered accountant certification.

Bobek & Hatfield [14] explained that perceived behavioral control refers to the level of control of individuals who perceive him to be involved in behavior. Perceived behavior control is not like subjective attitudes and norms, because it is a non-motivating factor and represents a level of someone's control that exceeds behavior performance [17]. Bobek & Hatfield [14] described perceived behavior control in four things, namely resources, opportunities, impediments, and obstacles. Perceived behavior control is defined as the perception of the existence of facilitation factors or difficulties in carrying out behavior [15]. Solikhah [4] shows that perceived behavioral control influences the intention to take CPA. Lei, Yang, Bu, Diers, & Wang [19] prove the diversity and experience of public accounting professionals, high turnover and low corporate cohesion in the workplace, and the perceived difficulties in maintaining work extensively influential in pursuing the public accounting profession. Based on the previous exposure, the hypotheses to be tested are:

H₃: Perceived behavior control has a positive effect on interest in obtaining a chartered accountant certification.

Behavioral beliefs produce favorable or unfavorable attitudes towards behavior; normative beliefs produce perceived social pressure or subjective norms, and control of beliefs gives rise to perceived behavioral control. In combination, attitudes toward behavior, subjective norms, and perceived behavioral control lead to the formation of behavioral interests. In general, a more favorable attitude and subjective norms, and the greater the perceived behavior control, the stronger one's intention should be to do the questionable behavior. Finally, with a sufficient degree of actual control over behavior, people are expected to carry out their interests when they have the opportunity [20]. Interest indicates how hard a person will try to behave, or how much effort a person seeks, in order to display a behavior. The stronger the interest in behavior, the more likely someone is to display behavior [13]. A person's behavior is determined by his interest in doing behavior and is a function of his attitude towards his behavior and subjective norms. The best predictor of behavior is interest.

H₄: Interest in obtaining a chartered accountant certification has a positive effect on the behavior of obtaining a chartered accountant certification

RESEARCH METHODS

This study was designed as a quantitative descriptive study. The instrument used in this study was questionnaire. Where these questionnaires were distributed to final year accounting students from five universities in Palembang, Indonesia. This study focuses on last year accounting students because they would soon finish their studies and they have made career decisions after graduating from college. This study used 250 students as respondents. This study uses data analysis techniques Partial Least Square (PLS) which is one of the statistical methods Structural Equation Modeling (SEM). The structural equations in this study are as follows:

Model I:

$$\text{Interest} = \gamma_1A + \gamma_2NS + \gamma_3PBC + \varepsilon_1 \dots \dots \dots (1)$$

Model II:

$$\text{Behavior} = \gamma_1A + \gamma_2NS + \gamma_3PBC + \gamma_4\text{Interest} + \varepsilon_2 \dots \dots \dots (2)$$

RESULTS AND DISCUSSION

Descriptive Statistic Test

The data used in this study is primary data obtained by distributing questionnaires to research respondents. Questionnaires were distributed throughout August and September 2018 and 265 questionnaires were returned, and 35 questionnaires did not return. Therefore, the questionnaire that can be processed in this study is 250 questionnaires that have met the criteria in this study.

The questionnaire was divided into 5 sections consist of 3 independent variables and 2 dependent variables, which are attitude (S), subjective norms (NS), perceived behavior control (KPP), interest in obtaining a chartered accountant certification (M), and behavior in obtaining a chartered accountant certification (P).

The Results of Evaluation of Measurement Model (Outer Model)

Measurement Model (Outer Model) with Convergent Validity

The value of factors loading can be seen in Table-1 the factor loading value in most indicators has a value above 0.7. But there are several indicators that factor loading values are below 0.7. Indicators whose factor loading is below 0.7, which is S2, is 0.669; S3 is 0.681; S4 is 0.657; KPP1 is 0.581 and KPP2-2 is 0.683. If the factor loading value is below 0.5, the indicator can be removed from the variable, because this indicator does not load. However, if the factor loading value is between 0.5 and 0.7, the indicator should not be deleted provided that the average variance extracted (AVE) value is greater than 0.5 [21]. The Average Variance Extracted (AVE) value is presented in Table-2.

Table-1: Factor Loading Values from Each Indicator before Estimation

No	Variable	Indicator	
		Symbol	Value of Factor Loading
1.	Attitude (S)	S1	0.702
		S2	0.669
		S3	0.681
		S4	0.657
		S5	0.743
		S6	0.730
		S7	0.746
2.	Subjective Norms (NS)	NS1-1	0.759
		NS1-2	0.758
		NS2-1	0.763
		NS2-2	0.824
		NS3-1	0.737
		NS3-2	0.787
3.	Perceived Behavior Control (KPP)	KPP1	0.581
		KPP2-1	0.715
		KPP2-2	0.683
		KPP3-1	0.707
		KPP3-2	0.799
		KPP4	0.800
4.	Interest in Obtaining a Chartered Accountant Certification (M)	M1-1	0.886
		M1-2	0.902
5.	Behavior in Obtaining a Chartered Accountant Certification (P)	P1	0.922
		P2	0.763

Table-2: Value of Average Variance Extracted (AVE) Before Estimation

No	Variable	AVE	Results
1.	Attitude (S)	0.497	Invalid
2.	Subjective Norms (NS)	0.596	Valid
3.	Perceived Behavior Control (KPP)	0.523	Valid
4.	Interest in Obtaining a Chartered Accountant Certification (M)	0.799	Valid
5.	Behavior in Obtaining a Chartered Accountant Certification (P)	0.716	Valid

The attitude (S) shows a value below 0.5. So indicators of S2, S3, and S4 which have a low factor loading values will be re-estimated by removing these indicators. However, for the perceived behavioral control variable (KPP) which has the AVE value above 0.5, the KPP1 and KPP2-2 indicators can be maintained. The small factor loading value is probably caused by a bias in the question in the questionnaire given to the respondent.

After the indicators S2, S3, and S4 are issued, the results of the factor loading value in the attitude variable (S) change and meet the requirements of the factor loading value above 0.7. The value of factor loading after re-estimation can be seen in Table-3 the average variance extracted (AVE) value after the estimation on the attitude variable (S) has increased, while the AVE value for the other variables remains. The average variance extracted (AVE) value carried out re-estimation can be seen in Table-4.

Table-3: Factor Loading Values from Each Indicator after Estimation

No	Variable	Indicator	
		Symbol	Value of Factor Loading
1.	Attitude (S)	S1	0.672
		S5	0.776
		S6	0.750
		S7	0.827
2.	Subjective Norms (NS)	NS1-1	0.759
		NS1-2	0.758
		NS2-1	0.763
		NS2-2	0.824
		NS3-1	0.737
		NS3-2	0.787
3.	Perceived Behavior Control (KPP)	KPP1	0.581
		KPP2-1	0.715
		KPP2-2	0.683
		KPP3-1	0.707
		KPP3-2	0.799
		KPP4	0.800
		KPP5	0.755
4.	Interest in Obtaining a Chartered Accountant Certification (M)	M1-1	0.887
		M1-2	0.901
5.	Behavior in Obtaining a Chartered Accountant Certification (P)	P1	0.922
		P2	0.763

Table-4: Value of Average Variance Extracted (AVE) After Estimation

No	Variable	AVE	Results
1.	Attitude (S)	0.575	Valid
2.	Subjective Norms (NS)	0.596	Valid
3.	Perceived Behavior Control (KPP)	0.523	Valid
4.	Interest in Obtaining a Chartered Accountant Certification (M)	0.799	Valid
5.	Behavior in Obtaining a Chartered Accountant Certification (P)	0.717	Valid

All of the above variables have AVE values above 0.5, so it can be concluded that all variables meet the convergent validity test requirements.

Table-5: Value of Cross Loading Factor after Estimation

	S	NS	KPP	M	P
S1	0.672	0.242	0.330	0.185	0.129
S5	0.776	0.345	0.362	0.346	0.275
S6	0.750	0.316	0.279	0.250	0.180
S7	0.827	0.422	0.441	0.469	0.214
NS1-1	0.425	0.759	0.434	0.498	0.321
NS1-2	0.292	0.758	0.452	0.421	0.379
NS2-1	0.252	0.763	0.432	0.420	0.354
NS2-2	0.331	0.824	0.525	0.419	0.364
NS3-1	0.375	0.737	0.520	0.401	0.306
NS3-2	0.416	0.787	0.510	0.468	0.296
KPP1	0.202	0.334	0.581	0.331	0.226
KPP2-1	0.277	0.395	0.715	0.398	0.301
KPP2-2	0.272	0.554	0.683	0.466	0.364
KPP3-1	0.318	0.404	0.707	0.409	0.259
KPP3-2	0.501	0.536	0.799	0.477	0.301
KPP4	0.375	0.409	0.800	0.451	0.260
KPP5	0.423	0.466	0.755	0.502	0.283
M1-1	0.413	0.515	0.510	0.887	0.386
M1-2	0.394	0.506	0.571	0.901	0.428
P1	0.269	0.417	0.382	0.463	0.922
P2	0.180	0.306	0.274	0.277	0.763

Measurement Model (Outer Model) with Discriminant Validity

The value of cross loading after re-estimation is presented in table 5. The value of cross loading from that each indicator in a variable will be different from the indicator in another variable and gather on the variable in question. So it can be concluded that all variables meet the requirements of the discriminant validity test.

Measurement Model (Outer Model) with Reliability Test

Reliability testing can be done with two methods, namely reliability composite, and Cronbach's alpha. Composite reliability and Cronbach's alpha values can be seen in Table-6.

Table-6: Composite Reliability and Cronbach Alfa Values after Estimates

Variable	Cronbach's Alpha	Composite Reliability	Result
Attitude (S)	0.768	0.843	Reliable
Subjective Norms (NS)	0.864	0.898	Reliable
Perceived Behavior Control (KPP)	0.846	0.884	Reliable
Interest in Obtaining a Chartered Accountant Certification (M)	0.749	0.888	Reliable
Behavior in Obtaining a Chartered Accountant Certification (P)	0.624	0.834	Reliable

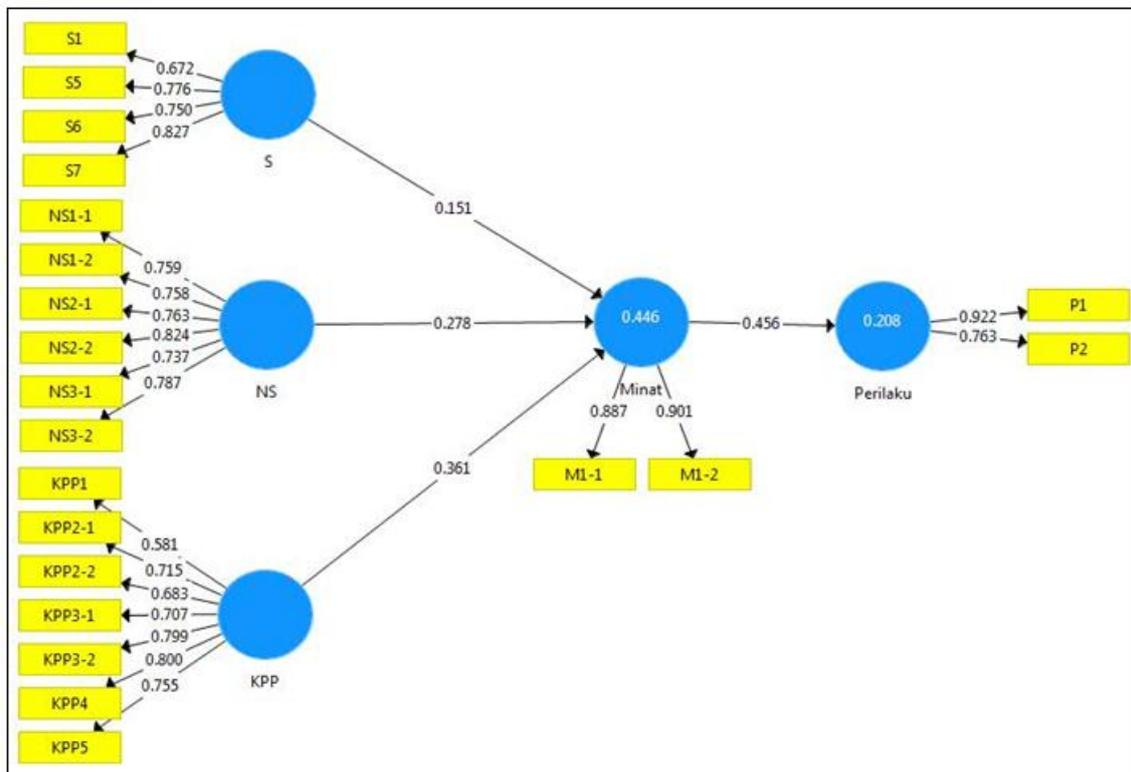


Fig-1: Path diagram model of Accounting Student Behavior in Obtaining Chartered Accountant (CA) Certification

Evaluation of Structural Model (Inner Model)

Evaluation of the structural model (inner model) is carried out to ensure that the structural models that are built are good and accurate. Evaluation of the structural model (inner model) can be done by using the coefficient of determination (R square), predictive relevance (Q2) and goodness of fit index (GoF).

Inner Model Evaluation with R2 (R-Square)

The coefficient of determination is indicated by the R-square value. The R-square value is used to measure the level of variation in changes in the independent variable on the dependent variable. According to [21] the more the level of R-square value, the better the prediction model of the research model used. The R-square value in the study can be seen in table 7.

Table-7: R-square value after estimation

No	Dependent Variable	R-Square
1.	Interest in Obtaining a Chartered Accountant Certification (M)	0.446
2.	Behavior in Obtaining a Chartered Accountant Certification (P)	0.208

Variables of interest in obtaining a chartered accountant certification have variance which can be explained by the three independent variables namely Attitude (S), Subjective Norm (NS), Perceived Behavior Control (KPP) of 44.6% while 55.4% is explained by other factors. Whereas the behavioral variable obtaining a chartered accountant certification has the variance which can be explained by the independent variables namely Attitude (S), Subjective Norms (NS), Perceived Behavior Control (KPP), Interest in obtaining a chartered accountant (M) certification of 20.8% while 79.2 % is explained by other factors.

Inner Model Evaluation with Q^2 (Prediction relevance)

The Q^2 value is used to look at the observational value generated by the model and also the estimated parameters. The model is said to be feasible and has a relevant predictive value if it has a Q^2 value greater than zero ($Q^2 > 0$). To calculate Q^2 the formula can be used as follows:

$$Q^2 = 1 - (1 - R_1^2)(1 - R_2^2) \dots \dots \dots (1 - R_p^2)$$

$$Q^2 = 1 - (1 - 0.446)(1 - 0.208)$$

$$Q^2 = 1 - (0.554)(0.792)$$

$$Q^2 = 1 - (0.438)$$

$$Q^2 = 0.561$$

From the calculation of Q^2 above it can be concluded that the value of $Q^2 > 0$ is 0.561, it can be said that the structural model proposed in this study is relevant.

Inner Model Evaluation with GoF (Goodness of Fit)

According to Abdillah & Jogiyanto [21] to see the value of the goodness of fit index (GoF) of the structural model done manually, because the PLS has not provided a special menu to calculate GoF. The value of goodness of fit index (GoF) in PLS can be measured using the following formula [22]:

$$GoF = \sqrt{AVE \times R^2}$$

$$GoF = \sqrt{0.642 \times 0.327}$$

$$GoF = \sqrt{0.209}$$

$$GoF = 0.457$$

Tenehaus *et al.*, [22], small GoF value = 0.1, moderate GoF value = 0.35 and Large GoF Value = 0.38. From the R-Squared and GoF, testing it can be concluded that the model formed in this study is good and accurate.

Hypothesis Testing

Testing the hypothesis as a whole is shown in table 8. The first hypothesis (attitude positively influences the interest in obtaining a chartered accountant certification) is supported. The original sample shows positive attitude increases the likelihood of interest in obtaining a chartered accountant certification. The results of this study are consistent with the results of research conducted by Jackling *et al.*, [11], Zakaria *et al.*, [10], [23], Dalci, Arasli, Tumer, & Baradarani [24], Solikhah [4], Alanezi, Alfraih, Haddad, & Altaher [25], Pratama [16], Santos & Almeida [5]. The testing of the second hypothesis shows that subjective norms affect the dependent variable. Subjective norms such as the influence of parents, encouragement of lecturers and friends influence the interest in obtaining chartered accountant certification. Therefore, subjective norms as encouragement from outside and group references will positively influence the interest in obtaining chartered accountant certification. The results of this study are consistent with the results of research conducted by Law & Yaw [9], Zakaria *et al.*, [10], Solikhah [4], Wardani & Januarti [7], Wen, Hao, & Bu [26], El-mousawi & Charbaji [27], Haoi *et al.*, [18]. The three perceived behavioral controls have a significant relationship to the interest in obtaining a chartered accountant certification. The results of this study are consistent with the research conducted by Solikhah [4], Haoi *et al.*, [18], Lei *et al.*, [19]. The final hypothesis of interest in obtaining chartered accountant certification affects the behavior of obtaining a chartered accountant certification. The results of this study strengthen Ajzen [20] a person's behavior is determined by his interest in doing the behavior. Interest is assumed to be a direct factor of behavior.

DISCUSSION

The findings in Table-8 support the theory of planned behavior. Attitudes, subjective norms, control of perceived behavior influence the interest in obtaining a chartered accountant certification. Ask then to influence the behavior of obtaining a chartered accountant certification that can be realized in the future. The attitude variable has the original sample value indicating there is a positive influence of 0.151, where each addition of 1 attitude point (s) will increase the interest in obtaining a chartered accountant certification of 0.151 points. The attitude of accounting students has a positive effect on the interest in obtaining a chartered accountant certification. The higher the confidence of accounting students in obtaining a chartered accountant certification will result in a positive attitude which will eventually form the interest of accounting students in obtaining a chartered

accountant certification. On the contrary, the lower the accounting student's confidence in obtaining a chartered accountant certification, the lower the interest of

accounting students in obtaining a chartered accountant certification.

Table-8: Estimation of Parameters and Significance of Path Test

	Original Sample	Sample Mean	Standard Deviasi	t Statistics	P Values
S -> Minat	0.151	0.162	0.059	2.576	0.010
NS -> Minat	0.278	0.287	0.074	3.762	0.000
KPP -> Minat	0.361	0.349	0.087	4.161	0.000
Minat -> Perilaku	0.456	0.458	0.065	7.012	0.000

Subjective norms can influence the choice of individuals to obtain a chartered accountant certification. The higher the confidence or confidence of accounting students to others who motivate them (for example parents, friends, lecturers) to obtain a chartered accountant certification, the higher the interest of accounting students in obtaining a chartered accountant certification. On the contrary, the lower the confidence of accounting students to others who motivate them (for example parents, friends, lecturers) to obtain a chartered accountant certification, the lower the interest of accounting students in obtaining a chartered accountant certification. A person may feel that doing certain behaviors can be easy or difficult. This is related to the individual's belief in the existence of factors that can support or inhibit behavior [13]. It is assumed that perceived behavioral control is determined by the belief in whether or not there are resources and opportunities needed to realize behavior. Perceived behavior control affects interest. In combination, attitudes, subjective norms, and perceived behavioral control lead to the formation of behavioral interests. The better the attitude and subjective norms, and perceived behavior control, the stronger the people's interest in obtaining a chartered accountant certification. Finally, students are expected to carry out their interests when they have the opportunity. Such interest is assumed to be the antecedent of direct behavior.

CONCLUSION

The results of this study reveal that there is a positive effect of attitude, subjective norms, perceived behavioral control on the behavior of accounting students in obtaining a chartered accountant certification. And the independent variables could explain the interest in obtaining certification of a chartered accountant as much as 44.6%, while 55.4% described other factors. In addition, there is also a positive effect of interest in obtaining a chartered accountant certification on the behavior of accounting students obtaining a chartered accountant certification. And the behavior of accounting students obtaining a chartered accountant certification can be explained by attitudes, subjective norms, perceived behavioral control, and interest in obtaining a chartered accountant certification as much as 20.8% while the remaining 79.2% is explained by other factors. So all the hypotheses formed in this study were accepted.

This study has several limitations, including the following: First, the independent variables used in this study are limited to three variables based on the theory of planned behavior, namely attitudes, subjective norms and perceived behavioral control. Second, the object of this research is only accounting students at universities registered with the National Accreditation Board of Higher Education (BAN-PT). To correct this limitation, the authors suggest that for further research, researchers add research objects to get maximum results. In addition, the researcher is advised to add independent variables, so that he can do a more in-depth examination of the behavior of obtaining a chartered accountant certification.

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