

THE INFLUENCE OF ATTITUDE, SUBJECTIVE NORM, PERCEIVED BEHAVIORAL CONTROL, AND PROFESSIONAL TRAINING TOWARD CAREER INTENTION AS A PUBLIC ACCOUNTANT ON THE BACHELOR PROGRAM OF ACCOUNTING STUDENT 2014–2015 OF YOGYAKARTA STATE UNIVERSITY

PENGARUH SIKAP, NORMA SUBJEKTIF, KONTROL PERILAKU PERSEPSIAN, DAN PELATIHAN PROFESIONAL TERHADAP MINAT BERKARIR SEBAGAI AKUNTAN PUBLIK MAHASISWA S1 AKUNTANSI ANGKATAN 2014-2015 UNIVERSITAS NEGERI YOGYAKARTA

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Abstract: The Influence Of Attitude, Subjective Norm, Perceived Behavioral Control, And Professional Training Toward Career Intention As A Public Accountant On The Bachelor Program Of Accounting Student 2014–2015 Of Yogyakarta State University. This study aims to analyze (1) The influence of Attitude on the Intention on Careers as a Public Accountants, (2) The influence of Subjective Norm on the Intention in Careers as a Public Accountants, (3) The influence of Perceived Behavioral Control on the Intention in Careers as a Public Accountants, and (4) The influence of Professional Training on the Intention in Careers as a Public Accountants. This research belongs to survey research. The population of this research is 156 Accounting Students 2014-2015 of the Faculty of Economics of Yogyakarta State University and the sample of this research are 110 respondents among them. The sampling technique in this study used Proportionate Stratified Random Sampling. The data of this research was obtained through questionnaires. Analysis Prerequisite Test of this research consisted of normality test; linearity test, multicollinearity test, and heteroscedasticity test. Simple linear regression and multiple linear regression technique were employed as the data analysis technique. This results of this research indicates that (1) Attitude has a positive and significant influence on the Career Accountant as Public Accountant, (2) Subjective Norm has a positive and significant influence on the Career Intention as Public Accountant, (3) Perceived Behavioral Control has a positive and significant influence on the Career Intentions as Public Accountants, (4) Professional Training has a positive and significant influence on the Career Intention as Public Accountant, and (5) Attitude, Subjective Norm, Perceived Behavioral Control, and Professional Training simultaneously have a significant influence on the Career Intention as Public Accountant, indicated by the regression equation

Keywords: *Intention, Attitude, Subjective Norm, Perceived Behavioral Control, Professional Training, Public Accountant*

Abstrak: *Pengaruh Sikap, Norma Subjektif, Kontrol Perilaku Persepsian, Dan Pelatihan Profesional Terhadap Minat Berkarir Sebagai Akuntan Publik Mahasiswa S1 Akuntansi Angkatan 2014-2015 Universitas Negeri Yogyakarta.* Penelitian ini bertujuan untuk mengetahui Pengaruh: (1) Sikap, (2) Norma Subjektif, (3) Kontrol Perilaku Persepsian, dan (4) Pelatihan Profesional terhadap Minat Berkarir sebagai Akuntan Publik, serta (5) Sikap, Norma Subjektif, Kontrol Perilaku Persepsian, dan Pelatihan Profesional secara bersama-sama terhadap Minat Berkarir sebagai Akuntan Publik. Penelitian ini termasuk penelitian survey. Populasi dalam penelitian ini adalah 156 mahasiswa program studi Akuntansi Fakultas Ekonomi Universitas Negeri Yogyakarta angkatan 2014 dan 2015 dengan sampel penelitian sebanyak 110 mahasiswa. Teknik pengambilan sampel dengan Proportionate Stratified Random Sampling. Teknik pengambilan data yang digunakan adalah kuesioner. Uji prasyarat analisis meliputi uji normalitas, uji linearitas, uji multikolinearitas, dan uji heteroskedastisitas. Teknik analisis data yang digunakan adalah analisis regresi linear sederhana dan regresi linear berganda. Hasil penelitian menunjukkan: (1) Sikap berpengaruh positif dan signifikan terhadap Minat Berkarir sebagai Akuntan Publik, (2) Norma Subjektif berpengaruh positif dan signifikan terhadap Minat Berkarir sebagai Akuntan Publik, (3) Kontrol Perilaku Persepsian berpengaruh positif dan signifikan terhadap Minat Berkarir sebagai Akuntan Publik, ditunjukkan dengan persamaan regresi, (4) Pelatihan Profesional berpengaruh positif dan signifikan terhadap Minat Berkarir sebagai Akuntan Publik, dan (5) Sikap, Norma Subjektif, Kontrol Perilaku Persepsian secara bersama-sama memiliki pengaruh yang signifikan terhadap Minat Berkarir sebagai Akuntan Publik.

Kata Kunci: *Minat, Sikap, Norma Subjektif, Kontrol Perilaku Persepsian, Pelatihan Profesional, Akuntan*

INTRODUCTION

MEA has impact the working world. Globalization increases job opportunities for accounting graduates. That opportunities are not limited only in the country, but to the international area. However, globalization also has a negative impact on the working world in the country. One of the negative impacts of globalization is job seeking competition is getting higher.

The facts show that professional accountants in Indonesia are not enough. Data from World Bank 2014 indicates if the average graduate of accounting students from ASEAN countries amounted

to 77,330 people. Indonesia is the first rank of accounting graduates with 45% of all accounting graduates in ASEAN countries. The result is achieved because Indonesia produces about 35,000 accounting students each year. However, in 2014 the number of people registered as Professional Accountant (IAI) is only 24.000 people. (www.iaiglobal.or.id).

In more specific cases, Indonesia is in a crisis of public accountants. Data from the Financial Professional Development Centre shows that the number of Public Accounting Firm (KAP) and Public Accountant who obtained permission from the Minister of Finance as of March 29, 2018 as many as 443 KAP and 1,377

Public Accountants. Meanwhile, the results of enumeration of Economic Census 2016 conducted by the *Badan Pusat Statistik* (BPS) shows the number of businesses/ companies in Indonesia amounted to 26,711,001 business/company. This number indicates that the number of registered public accountants is not proportional to the number of companies in Indonesia that require audit personnel.

The researchers conducted a pre-study observation of 171 randomly selected respondents from the batch of 2014 until 2017. The result of the pre-research observation shows that 63 students are interested to be a Corporate Accountant, 47 students are interested to be Government Accountant, 42 students are interested to be Public Accountant, 13 people intention to work as non accountant and 6 students interested to be Educator Accountant. The results of these observations indirectly indicate the low interest of accounting students for a career as a Public Accountant.

The condition is also reinforced by the data from the tracer study of State University of Yogyakarta, from 58 alumni of Accounting UNY there is only 1 (one) person who works as a Public Accountant. In addition, the results of research conducted by Dewanti et al. (2017) shows that of 117 respondents there are only 4

(four) alumni who have a job as an Auditor at the Public Accounting Firm. This situation indirectly shows the lack of UNY accounting graduates who work as public accountants.

The low intentions for a career as a public accountant is due the process that must be passed to become a public accountant is long and complicated if working as a public accountant. This is reflected in the results of pre-research observations conducted by researcher where students feel the time required to become a public accountant is very long. The opinion is also supported by the provisions already contained in UU No. 5 Tahun 2011 on Public Accountants where to get a license as a Public Accountant, then a person must have a certificate of passing the examination of the legal profession of a public accountant, experienced practice of providing services as intended in article 3, domiciled in the territory of the Unitary State of the Republic of Indonesia, has a Taxpayer Identification Number (NPWP), and has never been subject to administrative sanctions in the form of revocation of Public Accountant's license.

Intention is a factor that is suspected to have an influence on someone behaviour. Without an individual intention, the individual will feel pressured by the work he is doing. Djaali (2012: 121)

reveals that intention is an expression of something better than others. "The same thing will benefit the individual to express what he likes, while Sugono (2008: 1027) says that" intention is a high concern for something, attention, and joy ", in other words, interest will make someone prioritize something like.

The intention in this research will entice students' intention in a career as a public accountant. The intention of students will be calculated by using three variables of Attitude, Subjective Norm, and Perceived Behavioural Control. Multiple variables such as Attitude, Subjective Norm, and Perceived Behavioural Control with the student intention are selected. In addition, the three variables are also often used to measure behavioural intentions will establish behaviour.

Attitude in this study are expected to provide increased the intention in accounting students for a career as a Public Accountant. Attitude give consideration to the students about the positive and negative benefits that will be received from the career as an accountant. Previous research conducted by Trikrityani (2014) also showed a positive and significant influence on the intention of an accounting student for a career as a Public Accountant.

Intentions in this study will be measured using Subjective Norm, where the positive or negative impact of the reference will have an impact on the increase or decrease of accounting student interest for a career as a professional accountant. The research by Trikrityani (2014) also uses Subjective Norm to measure students' accounting intent for a career as a public accountant. The results of the previous research indicate that Subjective Norm has a positive and significant influence on career intention as a Public Accountant.

The Perceived Behavioural Control in this study refers to the ability possessed by the individual in the face of any challenge that will increase his intention for a career as a Public Accountant. Previous research conducted by Trikrityani (2014) also uses Perceived Behavioural Control to detect the career intention of accounting student for a career as a Public Accountant. The results from the previous research indicate if the Perceived Behavioural Control also has a positive and significant effect on the career intention of accounting students as a Public Accountant.

In addition to Attitude, Subjective Norm, and Perceived Behavioral Control, Professional Training are usually also used to measure behavioral intentions that will build a behavior. According to

Sulistyawati (2013), professional training includes issues related to skills improvement such as pre-job training, professional training, regular training, and work experience. This opinion shows that professional training for Public Accountants is needed to maintain and improve their skills. Previous research conducted by Ramdani (2013) shows that professional training has a significant influence on career selection as a Public Accountant. In addition, the results of the pre-survey research show that professional training influences the career choices they will take.

There are several reasons for the researcher to do this research, for example the graduate of Accounting UNY who has a career as a Public Accountant is still low. Through this research, researchers wanted to provide empirical evidence relating to student career considerations through the variable testing that estimated has an influence on career intentions as a Public Accountants.

Based on the background that has been described above, to determine the factors that estimate affect the intention of students for a career as a Public Accountant, the authors are interested in conducting research entitled "The Influence of Attitude, Subjective Norm, Perceived Behavioral Control, and Professional Training towards Career

Intention as a Public Accountant on The Bachelor Program of Accounting Student 2014-2015 of Yogyakarta State University.

RESEARCH METHOD

Research Design

This study was included in survey research. According to Jogiyanto (2008: 140), the survey method is used to obtain data from a certain place naturally which describes a variable, indication or occurrences by giving questions or statements through questionnaires, tests, structured interviews, and others. This study uses a quantitative approach. The quantitative approach provides data information in the form of numbers and analyzed using statistical analysis.

The Place and Time Research

This study was conducted at the Faculty of Economics, Yogyakarta State University that located at Karangmalang Yogyakarta Campus. This research was conducted in March - August 2018.

Population and Sample of Research

The population of this research is 156 Accounting Students 2014-2015 of the Faculty of Economics of Yogyakarta State University and the sample of this research are 110 respondents among them. The sampling technique in this study used Proportionate Stratified Random Sampling.

Data Collection Technique

In this study, the researcher used primary data by distributing questionnaires to the respondents and used the secondary data by documentary study to obtain data related to the number of students of Accounting Study Program, Faculty of Economics, Yogyakarta State University, batch of 2014 and 2015.

Before testing the hypothesis, this study distributes 30 copies of the questionnaire first to be tested for validity and reliability. The number of returned questionnaires are 30 copies of the questionnaire. So this research uses unused trials.

Operational Variable Definition

The Career Intention as a Public Accountant (Y)

The students intention in this study is the desire of students to carry out activities, behaviors, values and aspirations related to work that has duties and authority in the scope of accounting. In this study, the intention is influenced by Attitude, Subjective Norm, Perceived Behavioral Control, and Professional Training. According to Jogiyanto (2008: 29-30) the Indicators of intention are Career Intention as a Public Accountant are the passion for a career as a Public Accountant, planning to be a Public

Accountant, and the effort to be a Public Accountant.

Attitude (X₁)

The Attitude referred to in this study is students' responses and beliefs regarding the existence of benefits for students in the decision to become a Public Accountant. Attitude data is taken using an instrument in the form of a questionnaire that will be filled by respondents. According to Ajzen (2012), the Attitude Indicators as a Public Accountant are Behavioral Belief Strength and Outcome Evaluation.

Subjective Norm (X₂)

Subjective Norm referred to this study are the pressure or influence of referent for students related for career decision as a Public Accountant. If the views of the referent are approved by the student, then the intention of a career as a Public Accountant will increase. However, the intention of students to have a career as a Public Accountant will decrease if there are differences in opinion with the referent. Subjective Norm data is taken using an instrument in the form of a questionnaire that will be filled by respondents. According to Ajzen (2012), the Attitude Indicators as a Public Accountant are Normative Beliefs Strengt and Motivation to Comply.

Perceived Behavioral Control (X₃)

Perceived Behavior Control is the ease or difficulty of doing the behavior. Perceived Behavioral Control in this study is whether or not there is a perception of students in overcoming the difficulties associated with the decision to have a career as a Public Accountant. Perceived Behavioral Control data is taken using an instrument in the form of a questionnaire that will be filled by respondents. According to Ajzen (2012), the indicators of Perceived Behavioral Control in the Public Accountant Career are as Control Belief Strength and Control Belief Power

Professional Training (X₄)

Professional Training is a short-term education program that uses systematic and organized procedures to maintain or improve their skills. Stolle (1976) and Aulia (2014) revealed that the Professional Training that will be received in the place of work is considered by students who choose the Public Accountant profession. According to Stolle (1976) and Aulia (2014), the indicators used to measure Professional Training are job training before starting work, training while working (inside and outside the institution), and work experience.

Data Collection Technique

In this study, the researcher used primary data by distributing questionnaires to the respondents and used the secondary data by documentary study to obtain data related to the number of students of Accounting Study Program, Faculty of Economics, Yogyakarta State University, batch of 2014 and 2015.

Before testing the hypothesis, this study distributes 30 copies of the questionnaire first to be tested for validity and reliability. The number of returned questionnaires are 30 copies of the questionnaire. So this research uses unused trials.

Data Analysis Technique

The data analysis techniques were used in this research are descriptive statistical analysis, test prerequisite analysis, classic assumption test, simple linear regression analysis, and multiple linear regression analysis.

RESEARCH RESULTS AND DISCUSSION

Descriptive Statistical Analysis

Career Intention as a Public Accountant (Y)

Table 1. Data Descriptive Statistic for Y

Variable	Y
N	110
Minimum	5
Maximum	19
Mean	13.46
Std. Deviation	2.988

Source: Primary Data Processed, 2018

Based on the above table, it can be seen that from 110 existing data, the variable of Y has a minimum value of 5 and a maximum value of 19, Mean value is 13.46, and the Deviation Standard Value is 2.988. The greater mean than the standard deviation of $13.46 > 2.988$ indicates that the distribution of Y is good.

Attitude (X₁)

Table 2. Data Descriptive Statistic for X₁

Variable	X ₁
N	110
Minimum	39
Maximum	68
Mean	49.47
Std. Deviation	4.883

Source: Primary data processed, 2018

Based on the above table, it can be seen that from 110 existing data, the variable of X₁ has a minimum value of 39 and a maximum value of 68, Mean value is 49.47, and the Deviation Standard Value is 4.883. The greater mean than the standard deviation of $49.47 > 4.883$ indicates that the distribution of X₁ is good.

Subjective Norm (X₂)

Table 3. Data Descriptive Statistic for X₂

Variable	X ₂
N	110
Minimum	17
Maximum	31
Mean	25.54
Std. Deviation	2.119

Source: Primary Data Processed, 2018

Based on the above table, it can be seen that from 110 existing data, the variable of X₂ has a minimum value of 17

and a maximum value of 31, Mean value is 25.54, and the Deviation Standard Value is 2.119. The greater mean than the standard deviation of $25.54 > 2.119$ indicates that the distribution of X₂ is good.

Perceived Behavioral Control (X₃)

Table 4. Data Descriptive Statistic for X₃

Variable	X ₃
N	110
Minimum	19
Maximum	5
Mean	13.96
Std. Deviation	2.430

Source: Primary Data Processed, 2018

Based on the above table, it can be seen that from 110 existing data, the variable of X₂ has a minimum value of 5 and a maximum value of 19, Mean value is 13.96, and the Deviation Standard Value is 2.430. The greater mean than the standard deviation of $13.96 > 2.430$ indicates that the distribution of X₃ is good.

Professional Training (X₄)

Table 5. Data Descriptive Statistic for X₁

Variable	X ₁
N	110
Minimum	5
Maximum	19
Mean	13.76
Std. Deviation	3.103

Source: Primary Data Processed, 2018

Based on the above table, it can be seen that from 110 existing data, the variable of X₂ has a minimum value of 5 and a maximum value of 19, Mean value is 13.76, and the Deviation Standard Value is 3.103. The greater mean than the standard

deviation of $13.76 > 3.103$ indicates that the distribution of X_4 is good.

Prerequisite Test

Normality Test

Table 6. The Result of Normality Test

Variable	Asymp. Sig	Conclusion
Res_1	0.200	Normal

Source: Primary Data Processed, 2018

The result of the normality test shows that the research variable has a significant value. The value greater than 0.05 at ($0.200 > 0.05$), so it can be concluded that the residual is normally distributed.

Linearity Test

Table 7. The Result of Linearity Test

Var.	Dev. from Linearit y	F _{count}	F _{table}	Cons.
X ₁	0,141	1,383	1,65	Linear
X ₂	0,178	1,416	1,89	Linear
X ₃	0,190	1,391	1,89	Linear
X ₄	0,179	1,389	1,82	Linear

Source: Primary Data Processed, 2018

Based on the data in table 7, it can be concluded that each independent variable has a linear relationship to the dependent variable. The conclusion was obtained by looking at the results of Deviation From Linearity calculations that have a value greater than 0.05. In addition, all F_{count} values are smaller than all F_{table} values, so it can be concluded that each independent variable has a linear relationship to the dependent variable, so

that the data in this study can be used to test classical assumptions.

Classic Assumption Test

Multicollinearity Test

Table 8. The Result of Multicollinearity Test

Variable	Tolerance	VIF
X ₁	0.528	1.895
X ₂	0.717	1.395
X ₃	0.796	1.256
X ₄	0.655	1.526

Source: Primary Data Processed, 2018

Table 8 shows that all variables have tolerance values greater than 0.10 and VIF values less than 10. So it can be concluded that all variables have not multicollinearity, or there is no correlation between independent variables.

Heteroscedasticity Test

Table 9. The Result of Heteroscedasticity Test

Variable	Asymp . Sig.	Conclusion
X ₁	0.389	Normal
X ₂	0.940	Normal
X ₃	0.632	Normal
X ₄	0.736	Normal

Source: Primary Data Processed, 2018

Based on Glejser test which has been done from Table 9 shows that significance value of Attitude, Subjective Norm, Perceived Behavioral Control, and Professional training greater than 0.05 so it can be concluded there is no heteroscedasticity.

Hypothesis Testing

First Hypothesis

The first hypothesis in this study is "Attitude has a positive and significant influence on the Career Intention as a Public Accountant." The summary of the result of a first hypothesis analysis performed using a simple regression analysis is presented as follows:

Table 10. The Result of Simple Regression Analysis X_1 to Y

Variable	X_1
Constanta	-1.822
Regression Coefficient	0.266
R	0.790
R ²	0.624
T	13.385

Source: Primary Data Processed, 2018

Based on the Table 10 above, the equation of the regression line can be expressed in the equation:

$$Y = -1.822 + 0.266 X_1$$

The equation shows that the Attitude (X_1) coefficient value of 0.266, which means that every 1 point increase in Attitude, then the Intention in Career as a Public Accountant will increase by 0.266 points. Based on the results of the correlation coefficient, R_{x_1y} is 0.790 which is greater than the R_{table} of 0.1576. If the R_{x_1y} value is greater or equal to R_{table} at the 5% error level, then the hypothesis is accepted. The value of coefficient of determination ($R^2_{x_1y}$) is 0.624, it means that 62.4% of the variants that occur in Career Intention as a Public Accountant is

influenced by Attitude variable, while 37.6% is influenced by other factors outside this regression model. the value of t_{count} is 13.385. If this value is compared with the t_{table} at the 5% significance level of 1.664, then the value of t_{count} is greater than the t_{table} value. So, it can be concluded that there is a significant influence between Attitude (X_1) toward Career Intention as a Public Accountant (Y).

Second Hypothesis

The second hypothesis in this study is "Subjective Norm has a positive and significant influence on the Career Intention as Public Accountant." The summary of the result of a second hypothesis analysis performed using a simple regression analysis is presented as follows:

Table 11. The Result of Simple Regression Analysis X_2 to Y

Variable	X_2
Constanta	0.886
Regression Coefficient	0.417
R	0.441
R ²	0.195
T	5.112

Source: Primary Data Processed, 2018

Based on the Table 11 above, the equation of the regression line can be expressed in the equation:

$$Y = 0.886 + 0.417 X_2$$

The equation shows that the Subjective Norm (X_2) coefficient value of 0.417, which means that every 1 point increase in Subjective Norm, then the Intention in Career as a Public Accountant will increase by 0.417 points. Based on the results of the correlation coefficient, R_{x_2y} is 0.441 which is greater than the R_{table} of 0.1576. If the R_{x_2y} value is greater or equal to R_{table} at the 5% error level, then the hypothesis is accepted. The value of coefficient of determination ($R^2_{x_2y}$) is 0.195, it means that 19.5% of the variants that occur in Career Intention as a Public Accountant is influenced by Subjective Norm variable, while 80.5% is influenced by other factors outside this regression model. shows the value of t count is 5.112. If this value is compared with the t_{table} at the 5% significance level of 1.664, then the value of t_{count} is greater than the t_{table} value. So, it can be concluded that there is a significant influence between Subjective Norm (X_2) toward Career Intention as a Public Accountant (Y).

Third Hypothesis

The third hypothesis in this study is “Perceived Behavioral Control has a positive and significant influence on the Career Intention as a Public Accountant.” The summary of the result of a third hypothesis analysis performed using a

simple regression analysis is presented as follows:

Table 12. The Result of Simple Regression Analysis X_3 to Y

Variable	X_3
Constanta	6.230
Regression Coefficient	0.481
R	0.489
R^2	0.240
T	5.832

Source: Primary Data Processed, 2018

Based on the Table 12 above, the equation of the regression line can be expressed in the equation:

$$Y = 6.230 + 0.481 X_3$$

The equation shows that the Perceived Behavioral Control (X_3) coefficient value of 0.481, which means that every 1 point increase in Perceived Behavioral Control, then the Intention in Career as a Public Accountant will increase by 0.481 points. Based on the results of the correlation coefficient, R_{x_3y} is 0.489 which is greater than the R_{table} of 0.1576. If the R_{x_3y} value is greater or equal to R_{table} at the 5% error level, then the hypothesis is accepted. The value of coefficient of determination ($R^2_{x_3y}$) is 0.240, it means that 24% of the variants that occur in Career Intention as a Public Accountant is influenced by Perceived Behavioral Control variable, while 76% is influenced by other factors outside this regression model. The value of t_{count} is 5.832. If this value is compared with the t_{table} at the 5% significance level of 1.664,

then the value of t_{count} is greater than the t_{table} value. So, it can be concluded that there is a significant influence between Perceived Behavioral Control (X_3) toward Career Intention as a Public Accountant (Y).

Fourth Hypothesis

The fourth hypothesis in this study is “Professional Training has a positive and significant influence on the Career Intention as a Public Accountant.” The summary of the results of a fourth hypothesis analysis performed using a simple regression analysis is presented as follows:

Table 13. The Result of Simple Regression Analysis X_4 to Y

Variable	X_4
Constanta	4.202
Regression Coefficient	0.591
R	0.468
R^2	0.219
T	5.502

Source: Primary Data Processed, 2018

Based on the Table 13 above, the equation of the regression line can be expressed in the equation:

$$Y = 4.202 + 0.591 X_4$$

The equation shows that the Professional Training (X_4) coefficient value of 0.591, which means that every 1 point increase in Professional Training, then the Intention in Career as a Public Accountant will increase by 0.591 points. Based on the results of the correlation coefficient, R_{x_4y} is 0.468 which is greater

than the R_{table} of 0.1576. If the R_{x_4y} value is greater or equal to R_{table} at the 5% error level, then the hypothesis is accepted. The value of coefficient of determination ($R^2_{x_4y}$) is 0.219, it means that 21,9% of the variants that occur in Career Intention as a Public Accountant is influenced by Professional Training variable, while 78.1% is influenced by other factors outside this regression model. Simple Linear Regression Equation. The value of t_{count} is 5.502. If this value is compared with the t_{table} at the 5% significance level of 1.664, then the value of t_{count} is greater than the t_{table} value. So, it can be concluded that there is a significant influence between Professional Training (X_4) toward Career Intention as a Public Accountant (Y).

Fifth Hypothesis

The fifth hypothesis states that “Attitude, Subjective Norm, Perceived Behavioral Control, and Professional Training simultaneously have a significant influence on the Career Intentions as a Public Accountant.” Data analysis is used to test the fifth hypothesis is multiple regression analysis. Below is the result of multiple regression analysis:

Table 14. The Result of Multiple Regression Analysis X_1, X_2, X_3, X_4 to Y

R value		Coefficient	Constant
R	R^2	(β)	
0.811	0.658	0.229	-3.472

0.055
0.198
-0.010
F_{count} = 50,597
Sig. = 0,000

Source: Primary Data Processed, 2018

Based on the table 14, the equation for multiple linear regression in the fifth hypothesis test is as follows.

$$Y = -3.472 + 0.229 X_1 + 0.055 X_2 + 0.198 X_3 - 0.010 X_4$$

Based on the equation above it can be seen:

- 1) The constant value of -3.472 means that the score of Attitude, Subjective Norm, Perceived Behavioral Control and Professional Training are considered to be nonexistent or equal to 0, then the Career Intention score as a Public Accountant will be decrease.
- 2) The regression variable coefficient of Attitude has a positive value of 0.229. It means that when the Attitude increase by 1 point, then the Career Intention as a Public Accountant will increase by 0.229 points with the assumption that other independent variables have considered constant.
- 3) The regression variable coefficient of Subjective Norm has a positive value of 0,055. It means that when the Subjective Norm increase by 1 point, then the Career Intention as a Public Accountant will increase by 0,055 points with the assumption that other

independent variables have considered constant.

- 4) The regression variable coefficient of Perceived Behavioral Control has a positive value of 0.198. It means that when the Perceived Behavioral Control increase by 1 point, then the Career Intention as a Public Accountant will increase by 0.198 points with the assumption that other independent variables have considered constant.
- 5) The regression variable coefficient of Professional Training has a negative value of -0.010. It means that when the Professional Training increase by 1 point, then the Career Intention as a Public Accountant will decrease by 0.010 points with the assumption that other independent variables have considered constant. Based on the test results the value of correlation coefficient ($R_{yx1x2x3x4}$) is 0.811. A positive correlation coefficient indicates that the Attitude, Subjective Norm, Perceived Behavioral Control, and Professional Training variables simultaneously have a relationship with the Career Intention as a Public Accountant variable. the value of coefficient of determination ($R^2_{yx1x2x3x4}$) is 0.658, it means that 65.8% of the variants that occurring in the Career Intention as a Public

Accountant are influenced by Attitude, Subjective, Perceptual Behavior, and Professional Training, while 34.2% are influenced by other factors in beyond this regression model. F value of 50.597 with a significance of 0.000. The significance value of 0.000 is smaller than 0.05, it can be concluded that the fourth hypothesis is accepted. So, it can be concluded that the hypothesis of “Attitude, Subjective Norm, Perceived Behavioral Control, and Professional Training simultaneously has a significant influence on the Career Intention as Public Accountants” is accepted.

CONCLUSIONS AND SUGGESTIONS

Conclusions

Based on the results of research and the discussion in the previous chapter, it can be concluded as follows.

- a) There is a positive and significant influence between Attitude toward the Career Intention as a Public Accountant. It is shown by the the correlation coefficient (R_{x1y}) that has a positive value of 0.790, and the coefficient of determination (R^2_{x1y}) is 0.624.
- b) There is a positive and significant influence between the Subjective Norm toward the on the Career Intention as a Public Accountant. It is shown by the the correlation coefficient (R_{x2y}) that has a positive value of 0.441, and the coefficient of determination (R^2_{x2y}) is 0.195.
- c) There is significant and positive influence between Perceived Behavioral Control toward on the Career Intention as a Public Accountant. It is shown by the the correlation coefficient (R_{x3y}) that has a positive value of 0.489, and the coefficient of determination (R^2_{x3y}) is 0.240.
- d) There is a positive and significant influence between Professional Training on the Career Intention as a Public Accountant. It is shown by the the correlation coefficient (R_{x4y}) that has a positive value of 0.468, and the coefficient of determination (R^2_{x4y}) is 0.219.
- e) There is a significant influence between Attitude, Subjective Norm, Perceived Behavioral Control, and Professional Training simultaneously toward the Career Intention as a Public Accountant. It is shown by the correlation coefficient ($R_{yx1x2x3x4}$) = 0.811 and F_{count} value of 50.597 which is greater than the F_{table} value (2.46) with a significance level of 5%. Besides that the significance value is

0,000 where the value is smaller than the significance value that has been determined that is 0.05.

Based on the calculation results (Appendix: Page 181) it is known that the amount of Effective Contribution (EC) and Relative Contribution (RC) of each independent variable to the dependent variable are as follows:

Table 15. The Results of Effective Contribution (EC) and Relative Contribution (RC)

Variable	EC	RC
X ₁	53,8%	81,8%
X ₂	2,5%	3,8%
X ₃	9,9%	15%
X ₄	-0,4%	-0,6%
Total	65,8%	100%

Source: Primary Data Processed, 2018

The effective contribution of Attitude was 53.8% and the relative contribution was 81.8%, Subjective Norms give an effective contribution of 2.5% and the relative contribution of 3.8%, Perceived Behavioral Control give an effective contribution of 9.9% and semangan relative to 15%, and Professional Training give an effective contribution of -0.4% and a relative contribution of -0.6%. The total effective contribution is 65.8% which means that Attitudes, Subjective Norms, Perceived Behavioral Control, and Professional Training simultaneously contribute 65.8% to Career Intention as a Public Accountant,

while 34.8% are influenced by other factors that not examined in this study.

Suggestions

Based on the results of research the suggestions can provide as follows:

- a) Lecturer, friends, or family as referents should provide more motivation and views to students about the profession of Public Accountant to increase confidence and career intention as Public Accountant increases.
- b) For the Further Researchers
 - 1) The next researcher should use more variables in the study to improve the results of the research.
 - 2) The next researcher should distribute the questionnaire directly to get more accurate data compared to using an online questionnaire.
 - 3) The next researchers should add the other data collection methods besides using questionnaires such as conducting observations to minimize bias in the results of research.

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