Copyright © 2025 The Author(s)
Didaktika: Jurnal Kependidikan Vol. 14 No. 4 November 2025

Attitude Toward Behavior, Subjective Norms, and Perceived Behavioral Control as Determinants of Accounting Students' Career Decision-Making in the Digital Era

Surani Dwi Astuti[1], Dhany Efita Sari[2]
[1,2]Universitas Muhammadiyah Surakarta, Indonesia

[1]A210220033@student.ums.ac.id

Abstract

The digital era requires accounting education students to develop technological competence, analytical abilities, and self-confidence in making career choices. Nevertheless, many students continue to experience uncertainty in their career decisions due to limited understanding and the influence of social environments. This research aims to examine the effects of attitude toward behavior, subjective norms, and perceived behavioral control on the career decision-making of accounting education students at Universitas Muhammadiyah Surakarta, based on the Theory of Planned Behavior (TPB). Using a quantitative approach with a survey method was applied, and the data were analyzed using multiple regression through SmartPLS 3. The findings show that perceived behavioral control strongly predicts students' career decision-making, with a path coefficient of 0.473 ($p < 0.000$), followed by attitude toward behavior with a coefficient of 0.422 ($p < 0.000$). In contrast, the effect of subjective norms is relatively weak, although still statistically significant, with a path coefficient of 0.095 ($p < 0.030$), indicating that social influences play a limited role compared to personal and cognitive factors. Collectively, the three variables explain 76.9% (Adjusted $R^2 = 0.761$) of the variance in students' career decision-making, emphasizing that both internal and external factors jointly shape their choices. Overall, the results underscore the necessity of strengthening students' competencies, technological adaptability, and digital self-confidence as primary factors influencing the career decision-making process. The practical implications suggest that higher education institutions should design curricula and career development programs aimed at enhancing students' readiness to navigate the evolving labor market.

Keywords: Accounting Education, Theory of Planned Behavior, Career Decision-Making, Digital Era

Introduction

The digital transformation has brought significant changes across various fields, including accounting. As a profession that heavily relies on technology, accounting now requires professionals to master skills that are relevant to technological advancements. The accounting profession is currently undergoing substantial transformation due to technological progress and the emergence of Industry 5.0. Accountants are increasingly expected to possess a wide range of technological and information systems competencies, including proficiency in MS Office, accounting software, and Enterprise Resource Planning (ERP) systems (Suarta et al., 2022).

Although Industry 5.0 will not eliminate the accounting profession, its role will shift toward higher value creation, requiring adaptability, technological literacy, critical thinking, and communication skills (Prakosa & Firmansyah, 2022). This condition also affects accounting education students, who must be more adaptive to technological developments in order to meet the demands of an increasingly competitive labor market.

Furthermore, students' career decisions are shaped not only by technical competencies but also by internal aspects such as motivation and interest, along with external elements like environmental support, all of which contribute to the formation of their career decision-making (Agoes Salim et al., 2023; Zheng et al., 2022). Ideally, accounting education students should be able to adapt to digital advancements in order to remain competitive in an increasingly dynamic labor market. However, in reality, many students still experience uncertainty in determining their career choices, either due to a limited understanding of the profession's demands in the digital era or the influence of social environments and their own self-perceptions. Consequently, a gap emerges between the competencies students possess and the requirements of the industry. This gap often results in a mismatch between competencies and the jobs undertaken, as well as a lower level of job satisfaction (Ardhana et al., 2025).

In understanding career decision-making, the Theory of Planned Behavior (TPB) serves as one of the commonly applied approaches (Dijks et al., 2024). According to Ajzen (1991) a person's choice to perform a specific action is affected by three primary factors: attitude toward behavior, subjective norms, and perceived behavioral control.

In the context of career decision-making, students' attitudes toward the accounting profession reflect the extent to which they hold positive views about pursuing a career in accounting. When students perceive the accounting profession positively and regard it as a career that offers promising opportunities for the future, they are more likely to choose a career in this field (Chi et al., 2022). The aspect of attitude toward behavior in career decision-making encompasses students' beliefs about the benefits and challenges of the accounting profession. Research by Wu (2024) indicates that students' attitudes toward the accounting profession are shaped by their beliefs regarding its benefits, such as a stable and rewarding career, as well as its challenges, including perceptions of the work as monotonous or less appealing. Such beliefs have a direct influence on students' intentions to choose a career in accounting directly. In addition, Askary & Askarany (2024) highlight common challenges faced by accounting students, such as the demand for strong analytical skills, work-related pressure, and the need to adapt to technological advancements in accounting. Mahyarni (2013) emphasizes the importance of attitude in career decision-making, while Sutisna & Handra (2022) show that students with positive attitudes toward the accounting profession are more likely to choose a career in this field.

In addition to being shaped by students' perceptions of the benefits and challenges of the accounting profession, positive attitudes can also be influenced by the learning experiences provided within educational institutions. Suyatmini (2017) emphasizes that the implementation of the 2013 Curriculum in accounting education at schools promotes a scientific and contextual approach that fosters positive attitudes among students toward the learning process. This curriculum approach not only strengthens academic understanding but also cultivates the view that accounting education is relevant to the demands of the labor market. Based on the literature review and previous research findings, the following hypothesis can be formulated:

H1 : Students' attitudes toward the accounting profession have a significant influence on their career decision-making.

Subjective norms derived from the social environment, such as support or expectations from family and peers, can also play a role in shaping students' career decisions (Elo et al., 2024). A social environment that encourages and supports students in pursuing a career in accounting may serve as a significant driver. The study conducted by Putri et al. (2022) found that subjective norms have a significant effect on students' interest in pursuing a career as public accountants, while research by Praswati et al. (2022) indicates that in addition to attitude and perceived behavioral control, subjective norms also significantly influence the formation of

Copyright © 2025 The Author(s)

entrepreneurial intentions. However, the family environment was found to have no significant effect on career choice in the accounting field (Erawati & Souwakil, 2023). Furthermore, other factors influencing career decision-making include personality, social values, attitudes toward behavior, and perceived behavioral control (Arianti & Maharani, 2023; Erawati & Souwakil, 2023).

These studies indicate that although subjective norms significantly influence career decision-making, additional factors, including personality and opportunities for professional development also contribute significantly to students' career choices in accounting and related fields. Therefore, the following hypothesis is proposed in this study:

H2 : Subjective norms from the social environment (family, peers, and lecturers) have a significant influence on students' career decision-making.

Meanwhile, perceived behavioral control, which refers to students' confidence in their ability to master the required skills, such as the use of digital technologies, also constitutes an important factor in career decision-making (Elo et al., 2024). In addition, the implementation of practice-based learning in accounting contributes to the improvement of students' practical skills in accordance with labor market demands (Rohmah et al., 2019). Education should emphasize the mastery of work-related skills through hands-on industrial experience, enabling graduates to possess adequate employability skills (Sayuti et al., 2024). This finding highlights that the acquisition of hard skills is a crucial aspect of perceived behavioral control, which plays a role in strengthening technical competencies while enhancing students' confidence in making career decisions in the field of accounting. With the reinforcement of practical skills and self-assurance, students are better prepared to make career choices that align with labor market demands. This is in line with Ajzen (1991) perspective, which explains that perceived behavioral control reflects individuals' confidence in their ability to access resources and acquire the skills necessary to perform a given behavior.

Recent studies highlight that perceived behavioral control, particularly students' confidence in their digital skills, has a significant effect on the career choices of accounting education students (Arianti & Maharani, 2023; Meyliana et al., 2023). Students who feel confident in mastering technology and other relevant competencies are more likely to pursue a career in accounting, as the profession today requires advanced technological proficiency ranging from the use of accounting software to data analytics. Therefore, the following hypothesis is proposed:

H3 : Perceived behavioral control has a significant influence on students' career decision-making.

Simultaneously, attitude, subjective norms, and perceived behavioral control have been found to positively and significantly influence students' interest in pursuing a career as public accountants (Arianti & Maharani, 2023). Similarly, these factors significantly affect students' intentions to obtain the Chartered Accountant (CA) certification, both individually and collectively (Sumaryono & Sukanti, 2016).

However, there are conflicting findings regarding the influence of these factors on the intention to obtain CA certification, where attitude was found to have no positive effect and perceived behavioral control showed a negative effect (Mihartinah & Corynata, 2018). These findings highlight the complex interaction of factors that shape students' career choices in pursuing certification in the field of accounting. Therefore, the following hypothesis is proposed:

H4 : Attitude, subjective norms, and perceived behavioral control simultaneously have a significant influence on students' career decision-making.

Based on these findings, the Theory of Planned Behavior serves as an effective theoretical framework for explaining the factors that influence students' career decisions,

particularly in the context of the digital era that continues to reshape labor market structures and preferences. The urgency of this study lies in the importance of understanding the factors influencing the career decisions of accounting education students, especially in the digital era. However, there remains a lack of research specifically addressing accounting education students, whose professional orientation often differs due to pedagogical and educational factors. In particular, no study has explicitly analyzed accounting education students at Universitas Muhammadiyah Surakarta (UMS), especially within the context of digital transformation and Industry 5.0. This gap provides the theoretical foundation and novelty of the present research. Therefore, this study aims to investigate the influence of attitude toward behavior, subjective norms, and perceived behavioral control on the career decision-making of accounting education students at UMS in the digital era.

The findings of hypothesis testing in this study are expected to contribute to the development of the accounting education curriculum at UMS to ensure its relevance to the evolving needs of the labor market. Moreover, this research is also significant in assisting higher education institutions in preparing their graduates to be more competitive and ready to face the challenges of the professional world amidst the demands of digital transformation.

Method

Research Design

This research utilized a quantitative design with a survey approach to examine the determinants of career decision-making among accounting education students in the digital era, grounded in the Theory of Planned Behavior (TPB). The survey method was selected as it enables the assessment of relationships among the variables attitude, subjective norms, and perceived behavioral control in relation to students' career decision-making on a wider scale. TPB served as the main theoretical framework guiding this research, focusing on three key factors that influence students' behavior in choosing an accounting career in the digital era.

Population and Sample

The population of this study consisted of all final-year students enrolled in the Accounting Education program at Universitas Muhammadiyah Surakarta (UMS) who were actively registered in the current semester through the Academic Registration Card (KRS). The total population comprised 101 students from cohorts 2018 to 2021. Final-year students were selected as the population because they are considered to already have a clearer perspective regarding their career choices after graduating with a bachelor's degree.

This study employed a proportional stratified random sampling technique. This technique was appropriate because the population of students was divided into strata (cohorts), and the number of respondents selected was proportional to the number of students in each cohort. The required sampling frame consisted of a list of final-year Accounting Education students from cohorts 2018 to 2021 who had completed their KRS registration. The list included full names, student identification numbers, and contact information (such as email or WhatsApp number) to facilitate the selection and recruitment of respondents.

The determination of the sample size was based on the Krejcie and Morgan table. With a total population of 101 students and a margin of error of 5%, the recommended sample size was 80 respondents.

Data Collection Technique and Instrument Development

The data were gathered through an online questionnaire, which utilized a five point Likert scale to assess respondents' degree of agreement with each statement. Additionally, sociodemographic information was gathered to identify supporting factors that could affect

Copyright © 2025 The Author(s)

career decision-making. The research instrument was designed within the framework of the Theory of Planned Behavior, encompassing three primary variables: attitudes toward an accounting career, subjective norms, and perceived behavioral control. The table below displays the instrument grid outlining the variables and indicators applied in this study:

Table 1. Research Instrument Grid

Variable	Indicators	Source
Attitude Toward Behavior	1. Interest 2. Opportunity 3. Comfort 4. Preference 5. Salary 6. Positive Attitude	Hatane et al. (2021), dan Karlsson & Noela (2022)
Subjective Norms	1. Parents 2. Peers 3. Lecturers 4. Social Influence	Karlsson & Noela (2022)
Perceived Behavior Control	1. Skills 2. Knowledge 3. Technology 4. Access to Information 5. Resilience 6. self-confidence	Karlsson & Noela (2022)
Career Decision-Making	1. Career Choice 2. Accounting Profession 3. Positive Idea 4. Appropriate Decision	Karlsson & Noela (2022)

Data Analysis Technique

The collected data were analyzed using multiple regression analysis to evaluate the effect of attitude, subjective norms, and perceived behavioral control on students' career decision-making. This analytical technique enables the evaluation of the combined effects of the three independent variables on the dependent variable. The analysis was conducted using SmartPLS 3 software, with hypothesis testing carried out by referring to the R-square and P-value results to identify the significance of the relationships among the variables.

Results

Convergent Validity Test

Prior to administering before the primary study, a pilot study was carried out involving accounting education students who were not included in the research sample. The purpose of the pilot study was to ensure that each item in the questionnaire met the criteria of validity and reliability, thereby confirming that the instrument was appropriate for data collection in the main study.

Convergent validity was evaluated using the outer loading values and the Average Variance Extracted (AVE). An indicator is regarded as valid when its outer loading exceeds 0.7 and its AVE is greater than 0.5.

The initial testing results indicated that one indicator under the independent variable Perceived Behavioral Control was invalid, namely the self-confidence indicator (PBC6), as its outer loading value was below 0.7. Consequently, this indicator was eliminated, leaving 19 valid indicators out of the initial 20. The analysis was then repeated using the remaining 19 indicators.

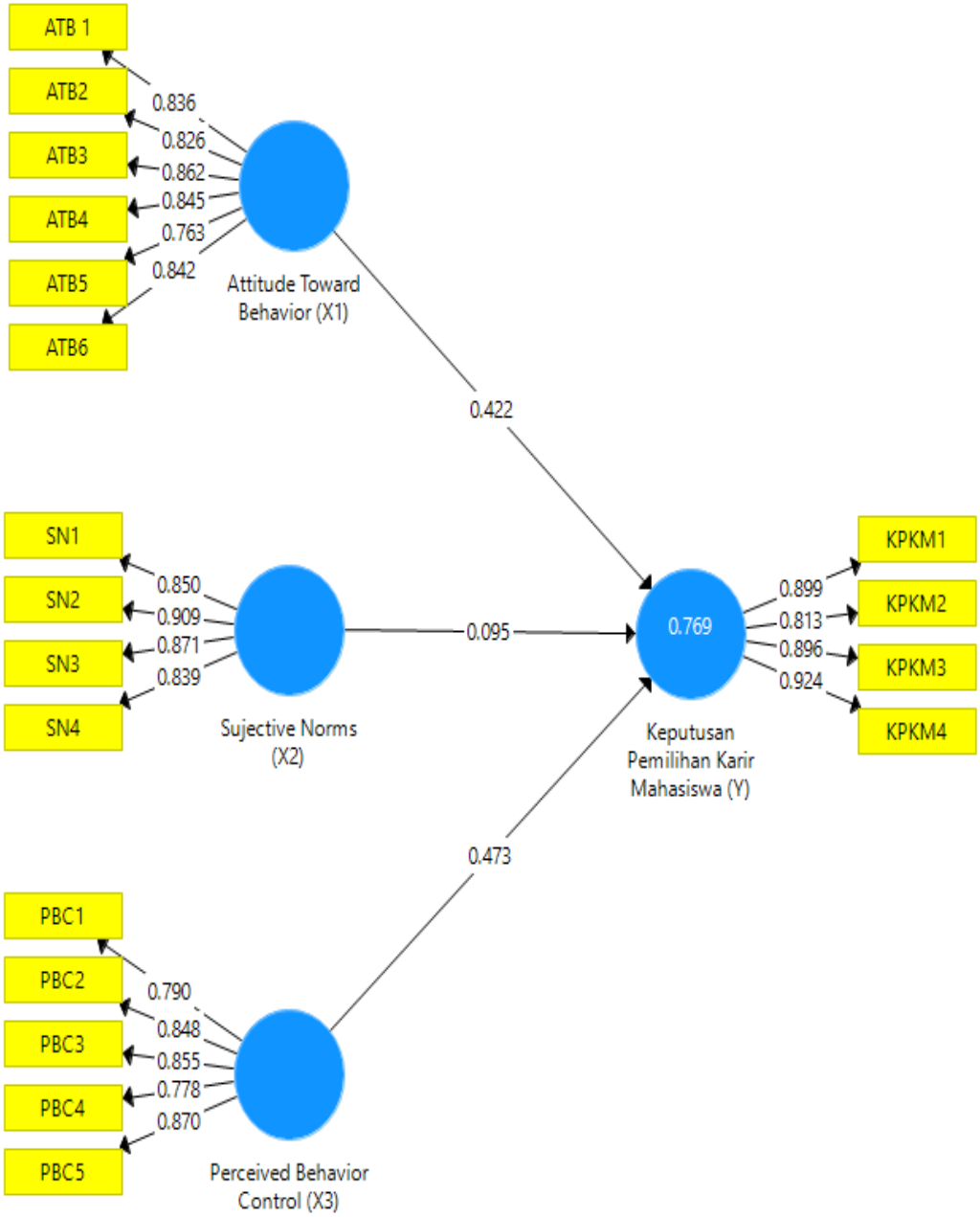


Figure 1. Outer Loading Values

Based on Figure 1 of the outer loading test, all indicators demonstrated values above 0.7, indicating that they were valid. Accordingly, the 19 indicators used in this study met the criteria for convergent validity. The Average Variance Extracted (AVE) values obtained in this study are presented in Table 2.

Copyright © 2025 The Author(s)

Table 2. Average Variance Extracted

	Average Variance Extracted (AVE)
Attitude Toward Behavior	0,688
Career Decision-Making of Students	0,781
Perceived Behavior Control	0,687
Subjective Norms	0,753

As shown in Table 2, all constructs recorded AVE values greater than 0.5. Therefore, all constructs in this study fulfilled the criteria for convergent validity.

Discriminant Validity Test

Discriminant validity was evaluated through the Fornell-Larcker Criterion, which involves comparing the square root of the AVE values with the inter-construct correlations. A construct is regarded as exhibiting discriminant validity when the square root of its AVE exceeds its correlations with all other constructs.

Table 3. Fornell-Larcker Criterion

	Attitude Toward Behavior	Career Decision-Making of Students	Perceived Behavior Control	Subjective Norms
Attitude Toward Behavior	**0,829**			
Career Decision-Making of Students	0,814	**0,884**		
Perceived Behavior Control	0,771	0,827	**0,829**	
Subjective Norms	0,291	0,358	0,297	**0,868**

As shown in Table 3, the square root of the AVE (bold values on the diagonal) is greater than the inter-construct correlations. Therefore, all variables in this study meet the criteria for discriminant validity.

Reliability Test

The reliability assessment was carried out to evaluate the internal consistency of the constructs by examining the Composite Reliability (CR) and Cronbach's Alpha values.

Table 4. Reliability Test

	Cronbach's Alpha	Composite Reliability
Attitude Toward Behavior	0,909	0,930
Career Decision-Making of Students	0,906	0,935
Perceived Behavior Control	0,886	0,916
Subjective Norms	0,891	0,924

As shown in Table 4, all constructs have Cronbach's Alpha and Composite Reliability values greater than 0.7. Therefore, the research instrument can be considered reliable.

Path Significance Test (Hypotheses 1, 2, and 3)

The path significance test was conducted to examine the partial effects of each independent variable on the dependent variable. In this study, the test was carried out using path coefficient analysis with bootstrapping.

Table 5. Path Coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Attitude Toward Behavior-> Career Decision-Making of Students	0,422	0,415	0,118	3,570	**0,000**
Perceived Behavior Control -> Career Decision-Making of Students	0,473	0,477	0,110	4,310	**0,000**
Subjective Norms -> Career Decision-Making of Students	0,095	0,098	0,050	1,876	**0,030**

Based on Table 5, the findings reveal that attitude toward behavior significantly affects students' career decision-making, evidenced by a path coefficient of 0.422, a T statistic of 3.570 (greater than 1.96), and a P value of 0.000. Likewise, perceived behavioral control demonstrates a significant impact on students' career decision-making, with a path coefficient of 0.473, a T statistic of 4.310 (greater than 1.96), and a P value of 0.000. In contrast, subjective norms display a lower path coefficient of 0.095 but still show a significant effect, with a T statistic of 1.876 (close to 1.96) and a P value of 0.030 (below 0.05). Hence, the results confirm that all three independent variables in this study have a significant partial effect on students' career decision-making, although the contribution of subjective norms is relatively weaker compared to the other variables.

Coefficient of Determination Test (Hypothesis 4)

The coefficient of determination test was carried out to evaluate the degree to which the independent variables collectively account for variations in the dependent variable.

Table 6. Coefficient of Determination

	R Square	R Square Adjusted
Career Decision-Making of Students	0,769	0,761

As shown in Table 6, The R Square value of 0.769 demonstrates that 76.9% of the variance in students' career decision-making is accounted for through the three independent variables, specifically attitude toward behavior, subjective norms, and perceived behavioral control. The remaining 23.1% is attributed to other factors beyond the scope of this research model. Additionally, the adjusted R Square value of 0.761 further supports this result, indicating that the model possesses strong explanatory power in capturing the relationships among the variables. Therefore, it can be concluded that the research model effectively explains the interrelationships among the variables, and Hypothesis 4 (H4), which posits that the three independent variables collectively exert a significant influence on students' career decision-making, is confirmed.

Copyright © 2025 The Author(s)

Discussion

The Influence of Attitude Toward Behavior on Students' Career Decision-Making

Hypothesis 1 (H1) posits that attitude toward behavior has a positive effect on students' career decision-making. Within the framework of the Theory of Planned Behavior (TPB), an individual's attitude toward a behavior is one of the main factors shaping intention and decision-making. Theoretically, attitude toward behavior reflects a person's positive or negative evaluation of a given action. The results confirm that students generally hold positive evaluations of the accounting profession. Such positive attitudes are not only driven by internal factors within students but are also influenced by external aspects such as curricula that are responsive to contemporary developments, the impact of digital technologies, and the availability of professional training programs and seminars that enhance students' understanding of labor market dynamics. These results align with the findings of earlier studies conducted by Arianti & Maharani (2023), Aryadi & Ratnadi (2022), Hatane & Setiono (2019), and Rindiani & Srimindarti (2024).

The study provides practical implications for higher education institutions, which should continuously strengthen curricula that are adaptive to technological advancements and industry demands, while also offering professional training, seminars, and workshops. Such initiatives can further enhance students' understanding of the relevance and prospects of the accounting profession, thereby reinforcing the positive attitudes thus strengthening the positive attitudes that play a significant role in shaping their career decision-making.

The Influence of Subjective Norms on Students' Career Decision-Making

Hypothesis 2 (H2) posits that subjective norms significantly influence students' career decision-making, albeit with a relatively low contribution. Although social support from family, peers, and lecturers continues to play a role, its overall influence remains relatively limited. This condition aligns with the characteristics of Generation Z. According to Wona & Wany (2024) Generation Z, which has grown up amid rapid technological advancements, demonstrates unique perspectives and preferences in career selection, particularly in accounting. Members of Generation Z are generally less affected by external social pressure, preferring careers that provide flexibility and work–life balance. In this context, accounting education students at UMS tend to prioritize careers that allow freedom and opportunities for personal growth rather than merely following societal expectations. The weaker effect of subjective norms can be interpreted from a psychological perspective. Generation Z students, born and educated in the digital era, often develop higher career self-efficacy and greater autonomy in decision-making. Therefore, the limited influence of subjective norms in this study suggests that accounting education students at UMS are increasingly guided by internal motivations such as self-development and digital-skill mastery rather than by social or familial pressure.

These findings reinforce the work of Armitage & Conner (2001) who reported that subjective norms often represent the weakest construct compared to attitude and perceived behavioral control in explaining behavioral intention. This suggests that while subjective norms are significant, their predictive strength in career decision-making is limited. Furthermore, the present study is consistent with prior research conducted by Arianti & Maharani (2023), Putri et al. (2022), and Susanto et al. (2021).

From a practical perspective, the results highlight the need for career guidance strategies in higher education that extend beyond social encouragement, emphasizing instead the development of students' personal competencies such as skills mastery, digital literacy, and self-confidence. Although subjective norms may not be dominant, the role of the social

environment remains vital in providing social validation, moral support, and networking opportunities that can assist students in transitioning into the professional world.

Nevertheless, while the role of social norms is diminishing, supportive networks remain crucial as facilitators providing information, mentorship, and emotional reinforcement during students' transition into professional life.

The Influence of Perceived Behavioral Control on Students' Career Decision-Making

Hypothesis 3 (H3) posits that perceived behavioral control significantly influences students' career decision-making. Within the framework of the Theory of Planned Behavior (TPB), perceived behavioral control refers to an individual's belief in their ability to control and perform a given action. When individuals believe they possess adequate skills, information, and opportunities to pursue a particular career path, their intention and decision to follow that career becomes stronger. The findings indicate that students tend to make career decisions based on their confidence in their skills and capabilities in the current digital era, as well as other factors such as ease of access to career information, independence, and resilience in overcoming professional challenges. Students' career decisions are largely shaped by their confidence in their digital and professional skills.

Accounting education students at UMS in the digital era are generally equipped with technological proficiency and strong accounting knowledge, ranging from mastery of accounting software to digital financial data processing. Confidence in these skills constitutes a key aspect of perceived behavioral control. Students who are confident in their accounting competencies and actively participate in self-development programs and training are more assured in making career decisions. This finding reflects the psychological pattern of Generation Z, who tend to associate employability with technological competence and personal agency. Perceived behavioral control thus acts as a bridge between digital self-efficacy and real-world career readiness.

From a practical perspective, the results suggest that higher education institutions, particularly accounting education programs, should strengthen career development initiatives focused on mapping students' career potential and providing access to real-world opportunities. Such programs can enhance students' perceived behavioral control and better prepare them to navigate an increasingly dynamic labor market. These findings are consistent with previous studies conducted by Amalia et al. (2021), Arianti & Maharani (2023), Gloria et al. (2024), and Rahmawati & Mettan (2023).

The Simultaneous Influence of Attitude, Subjective Norms, and Perceived Behavioral Control on Students' Career Decision-Making

Hypothesis 4 (H4) posits that attitude, subjective norms, and perceived behavioral control simultaneously influence students' career decision-making. The combined influence of the three Theory of Planned Behavior (TPB) constructs indicates that students' career decision-making is not determined by a single factor, but emerges from the concurrent interplay of multiple psychological and social influences.

This integrative result reinforces the holistic nature of the Theory of Planned Behavior (TPB) model, showing that effective career decision-making emerges from the dynamic balance between personal attitudes, social context, and perceived control. These results align with the findings of earlier studies conducted by Meyliana et al. (2023), and Sayekti et al. (2023) which reported that these three factors collectively contribute significantly to the formation of career decision-making, even though not all factors exert equal influence individually.

Overall, the model is considered relevant and appropriate for representing students' career decision-making processes in the digital era. Within the framework of the Theory of Planned Behavior (TPB), these three factors constitute the main components that shape an

Copyright © 2025 The Author(s)

individual's intention to perform a behavior, which ultimately manifests in actual behavior. Thus, students' decisions to pursue careers in accounting are influenced by positive attitudes toward the profession, social support from their environment, and perceptions of their own abilities and opportunities for success in the chosen career path. This simultaneous effect demonstrates that accounting education students at UMS consider multiple factors in their career decisions, ranging from personal attitudes and environmental support to confidence in their abilities, resulting in comprehensive and well-informed choices.

From a practical perspective, the findings suggest that career guidance services in higher education should be developed comprehensively, taking into account all three key factors in TPB. Career programs should not only focus on fostering positive attitudes toward the accounting profession but also actively involve social support from family, lecturers, and peers, while providing skill development opportunities relevant to industry needs. By adopting such a holistic approach, students will be better prepared to make career decisions that align with their potential and meet the demands of the labor market in the digital era.

Conclusion

This study demonstrates that attitude and perceived behavioral control have a strong influence on the career decision-making of accounting education students at Universitas Muhammadiyah Surakarta (UMS) in the digital era. Meanwhile, subjective norms also show a significant effect, albeit with a relatively smaller contribution. Collectively, the three variables within the Theory of Planned Behavior framework account for 76.9% of the variance in students' career decision-making, suggesting that career choices are influenced by more than just individual factors. This indicates that career decisions are not solely influenced by individual factors but are the result of a complex interaction between psychological and social aspects.

The results emphasize the necessity of enhancing individual competencies and technological adaptability in supporting both the theoretical framework and practical development of students' career decision-making within the digital era. From a theoretical perspective, this research contributes to extending the application of the Theory of Planned Behavior in accounting education, particularly by underscoring the essential role of digital literacy and confidence in digital skills throughout the career decision-making process.

However, this study has certain limitations. The sample was limited to accounting education students at UMS, which restricts the generalizability of the findings. Therefore, the results should be interpreted with caution.

Future research is recommended to further explore factors that can enhance the role of subjective norms, for example, by considering cultural context, differences in family background, or the influence of professional communities. Additionally, future studies could employ qualitative or mixed-method approaches to more comprehensively investigate how social support from parents, peers, and lecturers shapes students' perceptions and decisions regarding careers in accounting.

Acknowledgment

The authors wish to extend their sincere gratitude to Universitas Muhammadiyah Surakarta for providing the academic environment and support that enabled the completion of this research. Special appreciation is addressed to the supervising lecturer, Dhany Efita Sari, for her invaluable guidance, insightful advice, and continuous encouragement throughout the research process. The authors also express their deepest gratitude to all respondents who willingly participated and provided essential data, without which this study would not have been

possible. Finally, heartfelt thanks are dedicated to the authors' beloved family, especially their parents, whose constant prayers, unconditional love, sacrifices, and unwavering support have been the greatest source of strength and motivation.

References

Agoes Salim, R. M., Istiasih, M. R., Rumalutur, N. A., & Biondi Situmorang, D. D. (2023). The role of career decision self-efficacy as a mediator of peer support on students' career adaptability. *Heliyon*, *9*(4), e14911. https://doi.org/10.1016/j.heliyon.2023.e14911

Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, *50*(2), 179–211. https://doi.org/10.1016/0749-5978(91)90020-T

Amalia, D., Mayasari, M., & Ogundajo, G. O. (2021). Does The Influence of Internship Experience on Career Intentions as a Professional Accountant? ? *AKRUAL: Jurnal Akuntansi*, *12*(2), 217. https://doi.org/10.26740/jaj.v12n2.p217-229

Ardhana, A. Y. A., Syazeedah, H. N. U., Fitriyaningrum, R. I., & Gunawan, A. (2025). Analisis Ketidaksesuaian antara Pendidikan dengan Kebutuhan Dunia Kerja di Indonesia. *Jurnal Ilmiah Ekonomi Dan Bisnis*, *3*(4), 1020–1026. https://doi.org/10.57141/kompeten.v3i4.156

Arianti, F., & Maharani, N. K. (2023). Analisis Faktor-Faktor yang Mempengaruhi Minat Pemilihan Karir sebagai Akuntan Publik. *JIIP - Jurnal Ilmiah Ilmu Pendidikan*, *6*(7), 4631–4641. https://doi.org/10.54371/jiip.v6i7.1817

Armitage, C. J., & Conner, M. (2001). Efficacy of the theory of planned behaviour: A meta-analytic review. *British Journal of Social Psychology*, *40*(4), 471–499. https://doi.org/10.1348/014466601164939

Aryadi, I. N. H., & Ratnadi, N. M. D. (2022). Faktor-Faktor Yang Mempengaruhi Minat Mahasiswa Program. *E-Jurnal Ekonomi Dan Bisnis Universitas Udayana*, *11*(10), 1248–1260.

Askary, S., & Askarany, D. (2024). Analytical Skills For Accounting Students in a Data-Driven Job Market. *Accounting Research Journal*, *37*. https://doi.org/10.1108/ARJ-05-2024-0108

Chi, T. K., Sin Yi, T., Al Mamun, A., Hayat, N., Salamah, A. A., & Yang, Q. (2022). Predicting the Intention to Pursue Certified Professional Accountancy Qualification Among the Accounting Students. *Frontiers in Psychology*, *13*. https://doi.org/10.3389/fpsyg.2022.860204

Dijks, M. A., Warrens, M. J., Korpershoek, H., & Bosker, R. J. (2024). Understanding Dutch students' subject choices in secondary education using the Theoty of Planned Behavior. *Educational Research and Evaluation*, *29*(1–2), 1–26. https://doi.org/10.1080/13803611.2023.2290508

Elo, T., Pätäri, S., Sjögrén, H., & Mättö, M. (2024). Transformation of skills in the accounting field: the expectation–performance gap perceived by accounting students. *Accounting Education*, *33*(3), 237–273. https://doi.org/10.1080/09639284.2023.2191289

Erawati, T., & Souwakil, K. (2023). Hubungan Personalitas, Nilai-Nilai Sosial Dan Pemilihan Karir Sebagai Akuntan. *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Universitas Pendidikan Ganesha*, *14*(04), 1008–1019. https://doi.org/10.23887/jimat.v14i04.62554

Gloria, Pontoh, G., & Amiruddin. (2024). Students' Intention to Pursue A Career in Taxation from the Perspective of the Theory of Planned Behavior. *Jurnal Sistem Informasi, Manajemen, Dan Akuntansi (SIMAK)*, *22*(02), 145–161. https://doi.org/10.35129/simak.v22i02.569

Hatane, S. E., & Setiono, F. J. (2019). The Intervening Effect of Current Knowledge Enhancement on Attitude and Intention to Choose Accounting Career. *Binus Business*

Copyright © 2025 The Author(s)

Review, *10*(2), 119–130. https://doi.org/10.21512/bbr.v10i2.5689

Hatane, S. E., Setiono, F. J., Setiawan, F. F., Samuel, H., & Mangoting, Y. (2021). The learning environment, students' Attitude and intention to enhance current knowledge in the context of choosing accounting career. *Journal of Applied Research in Higher Education*, *13*(1), 79–97. https://doi.org/10.1108/JARHE-06-2019-0156

Karlsson, P., & Noela, M. (2022). Beliefs influencing students' career choices in Sweden and reasons for not choosing the accounting profession. *Journal of Accounting Education*, *58*, 100756. https://doi.org/10.1016/j.jaccedu.2021.100756

Mahyarni. (2013). Theory of Reasoned Action dan Theory of Planned Behavior (Sebuah kajian historis tentang perilaku). *Jurnal EL-RIYASAH*, *4*, 13–23. https://doi.org/10.24014/jel.v4i1.17

Meyliana, M., Hanny, H., & Tan, M. K. (2023). Perception On Accountant's Roles In The Digital Era: Does It Matter For Z Generation? *Jurnal Akuntansi*, *15*(1), 55–65. https://doi.org/10.28932/jam.v15i1.5990

Mihartinah, D., & Corynata, I. (2018). Pengaruh Sikap Terhadap Perilaku, Norma Subjektif, Dan Kontrol Perilaku Persepsian Terhadap Niat Mahasiswa Akuntansi Untuk Mengambil Sertifikasi Chartered Accountant the Effect of Behavior, Norma Subjective, and Perceptive Behavior Control on the Accounti. *Jurnal Akuntansi*, *8*(2), 77–87.

Prakosa, D. K., & Firmansyah, A. (2022). Apakah Revolusi Industri 5.0 Dapat Menghilangkan Profesi Akuntan? *Jurnalku*, *2*(3), 316–340. https://doi.org/10.54957/jurnalku.v2i3.282

Praswati, A. N., Sari, N. P., & Murwanti, S. (2022). Youth Entrepreneurial Intention: Theory of Planned Behaviour and Social Cognitive Theory. *Benefit: Jurnal Manajemen Dan Bisnis*, *7*(1), 66–79. https://doi.org/10.23917/benefit.v7i1.18197

Putri, R. E., Atikah, S., & Lenap, I. P. (2022). Analisis Pengaruh Persepsi Mahasiswa Akuntansi Terhadap Minat Menjadi Akuntan Publik di Nusa Tenggara Barat. *Valid: Jurnal Ilmiah*, *19*(2), 147–161. https://doi.org/10.53512/valid.v19i2.226

Rahmawati, V., & Mettan, S. V. (2023). Pengaruh Perceived Desired, Viability, Dan Behavior Control Terhadap Entrepreneurial Intention Pada Mahasiswa Di Surabaya. *Jurnal Ekonomi Dan Bisnis*, *27*(1), 34–51. https://doi.org/10.24123/jeb.v27i1.5690

Rindiani, D., & Srimindarti, C. (2024). Pengaruh Persepsi, Minat, Peran Lingkungan, Dan Pengetahuan Perpajakan Mahasiswa Akuntansi Terhadap Keputusan Pemilihan Berkarir Di Bidang Perpajakan. *Jurnal Riset Akuntansi Politala*, *7*(1), 177–190. https://doi.org/10.34128/jra.v7i1.224

Rohmah, W., Efita Sari, D., & Wulansari, A. (2019). Pembelajaran Berbasis Teaching Factory Di Smk Negeri 2 Surakarta. *Jurnal Pendidikan Ilmu Sosial*, *29*(2), 78–85. https://doi.org/10.23917/jpis.v29i2.9171

Sayekti, F., Tarigan, B., & Wijayanti, L. E. (2023). Prediction of Interest in Accounting Students to Become Public Accountants Using Theory of Planned Behavior. *International Conference on Economy , Management , and Business (IC-EMBus)*, *1*, 185–197.

Sayuti, M., Susanto, H. A., Hasanah, N., Biddinika, M. K., Wadiyo, Opwora, M., Kamis, A., & Rokhmah, N. (2024). Enhancing Safety Culture in Vocational Education: Insights from Industrial Workshops. *Indonesian Journal on Learning and Advanced Education (IJOLAE)*, *6*(2), 170–182. https://doi.org/10.23917/ijolae.v6i2.23532

Suarta, I. M., Agung, G., & Sudiadnyani, O. (2022). *Technology and Information System Expertise Demand for Accounting Professionals: A Requirements Analysis of Job Advertisements*. https://doi.org/10.2991/assehr.k.220301.046

Sumaryono, S., & Sukanti, S. (2016). *Faktor-faktor yang mempengaruhi niat mahasiswa akuntansi untuk mengambil sertifikasi chartered accountant*.

https://api.semanticscholar.org/CorpusID:194577022

Susanto, V., Everrell, J., Marsetio, N. C., & Hadi, A. S. (2021). Faktor-Faktor Yang Mempengaruhi Pemilihan Karir Mahasiswa S1 Akuntansi Sebagai Akuntan Publik. *Ekspansi: Jurnal Ekonomi, Keuangan, Perbankan, Dan Akuntansi*, *13*(2), 149–179. https://doi.org/10.35313/ekspansi.v13i2.2627

Sutisna, F., & Handra, T. (2022). Theory of Planned Behavior Influences Online Shopping Behavior. *APTISI Transactions on Management (ATM)*, *6*(1), 52–61. https://doi.org/10.33050/atm.v6i1.1691

Suyatmini. (2017). Implementasi kurikulum 2013 pada pelaksanaan pembelajaran akuntansi di Sekolah Menengah Kejuruan. *Jurnal Pendidikan Ilmu Sosial*, *27*(1), 60–68. https://doi.org/10.2317/jpis.v27i1.5120

Wona, G. P., & Wany, E. (2024). Future Accounting For Career : Pengaruh Karir Profesi Akuntan Terhadap Minat Mahasiswa Akuntansi Gen Z di Era Digital. *Journal of Accounting and Financial Issue*, *5*, 56–58. https://doi.org/10.24929/jafis.v5i1.3448

Wu, Y. (2024). *Applying TPB in investigating the Intentions of Accounting Students on Pursuing Professional Accountancy Qualification* (Issue Mhehd). Atlantis Press SARL. https://doi.org/10.2991/978-2-38476-271-2

Zheng, G., Bui, T. D., Hoang, H. T., Hang Nguyen, P. T., & Tran-Chi, V. L. (2022). Factors Influencing Career Choice Among Social Work Graduates. *Journal of Educational and Social Research*, *12*(3), 62–69. https://doi.org/10.36941/jesr-2022-0066