Factors Affecting Students' Learning Interest in an Accounting Study Programme: A Study in Bandung City, West Java, Indonesia

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ABSTRACT

This article's purpose was to investigate the factors that affect students' interest in studying accounting. The research framework was constituted from the theory of reasoned action and consisted of four factors: (1) social guidance; (2) student skills; (3) perception of professions; and (4) career expectation. Age and gender are used as control variables. This research was conducted with first-year accounting students in Bandung City, Indonesia. This article adopted the quantitative research method. Data were collected by questionnaire, obtaining 365 samples. To test the hypotheses, we employed binary logistic regressions to examine the four factors and one-way analysis of variance to check the mean difference in social guidance factors. This article showed that family influences students' interest in learning accounting more than any other group and that all four factors significantly affect students' interest in learning accounting. The overall model was deemed to be fit, with a pseudo R-square of 61.4%.

Keywords: Accounting education, students, theory of reasoned action.

1. INTRODUCTION

Education in Indonesia is growing rapidly. Students' interest in pursuing a higher education degree is one of the signs of education growth. Several programmes have been known to have a significant total number of students, for example medicine, law, social sciences, economics and business. Like business and the economy, the demand for schools of economics and business is growing rapidly. Several state and private universities have opened their own faculty of economics and business (FEB). A survey conducted by Kompas, one of the renowned national newspaper companies, in 2015 showed that the faculties of economics and business ranked third in the total number of students who apply to enrol in the programme. The number of students interested in applying for the FEBs in Indonesia is increasing every year. Based on data provided by the Indonesia Ministry of Higher Education in 2016, the total number of diploma, undergraduate and graduate students enrolled in FEBs is around 938,080. Indonesia's FEBs usually have three distinct study programmes: Accounting, Economic and Development Studies, and Management. Accounting and Management always attract many students to enrol in FEBs. The majority of them enrol in an undergraduate programme, and some of them enrol in diploma and postgraduate programmes.

Accounting study programmes produce bachelors in accounting, who possess the knowledge, skill and attitude/ethics needed to fulfil a main accountant's job. Indonesia's accounting education now faces a bigger challenge; with the implementation of several international accounting and auditing standards, workplaces demand that accountants

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know about accounting from an international perspective. Indonesia has applied International Financial Reporting Standard (IFRS)-based accounting since 2012 and International Standards on Auditing (ISA)-based auditing since 2015. In 2012 Indonesia implemented the Indonesian National Qualification Framework (INQF), which required all accounting study programmes in Indonesia to set learning outcomes for their graduates. This process meant that accounting study programmes need to set minimum requirements for the general knowledge, skill, attitude and ethics of the students. In 2015 the Indonesian Institute of Chartered Accountants and Ministry of Higher Education worked closely together to formulate the learning outcomes.

Despite the challenge that accounting study programmes face, the demand for them is still high. In 2015 the total number of students enrolled in undergraduate accounting programmes was estimated to be around 100,000 across Indonesia. Currently there are 900 accounting study programmes in Indonesia that enrol students in undergraduate studies, with the total number of both students and study programmes increasing every year. This phenomenon can reflect the fact that, despite the many challenges in accounting professions and situations, the demand for accounting education is relatively stable or even increases every year. This situation is not always the same for other countries. The research conducted by Tang and Seng (2016) in Cambodia stated that the demand for accounting education is not as strong as in Indonesia. The survey conducted by Reigle (2009) in the USA indicated that the total enrolment of accounting students increased by 39% during the years 2001–2008; however, the respondents expressed concern that the figure will decrease significantly in the following years. Jackling et al.'s (2012) research also showed that there has been more modest growth in the numbers of Australian students electing to take accounting courses at Australian universities.

Albrecht and Sack (2000) stated that accounting professions are threatened by the global lack of qualified graduates. To overcome the challenges, many researchers have suggested that accounting study programmes need to know the demographic characteristics of their accounting students and tailor the education programme to them. Several previous researchers have reported various factors that affect students' choice of accounting. Wells and Fieger (2006) suggested the negative perceptions of the accounting profession as a reason for the failure to attract students to the profession, while Marriott and Marriott (2003) indicated that exposure to the study of accounting has an important and negative impact on attitudes towards accounting. Porter and Wooley (2014) showed that accounting students usually focus on accounting career objectives and do not greatly consider the intrinsic characteristics of their study programme, but the research conducted by Sugahara and Boland (2009) among Japanese tertiary business students concluded that intrinsic value has the most significant influence on students' career choices.

This research's purpose is to investigate the factors that influence accounting students' decision to choose accounting as a study programme for their higher education. Bandung City, West Java, Indonesia was selected as the subject, since the total number of accounting students enrolled in this city is relatively high (around 14,000 students or around 12% of the total number of students). This research contributes to accounting study programmes in the form of an assessment of the factors that mostly affect students' decision to choose accounting and can present several interesting facts to help programmes to adjust their curricula or the learning process of the students.

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2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1 Theory of Reasoned Action and Theory of Planned Behaviour

Individuals take actions for several factors. Before making the decision to take action, individuals consider several factors, and there must be a reason for the decision. Choosing an accounting study programme is not a sudden or speculative choice, since following an educational path will affect the individual's future career and life. The two theories that will be used to analyse accounting students' decision are: (1) the theory of reasoned action (TRA) and (2) the theory of planned behaviour (TPB).

The theory of reasoned action (TRA) is one of the three classic persuasion models of psychology and is used in communication discourse as a theory for understanding persuasive messages. This theory explains individuals' voluntary behaviour. According to the theory, the intention to perform a certain behaviour precedes the actual behaviour. This intention is known as the behavioural intention and emerges as a result of the belief that performing the behaviour will lead to a specific outcome (Ajzen and Madden, 1986). Colman (2015) suggested two factors that determine intention: attitudes and subjective norms. An attitude is a person's opinion about whether a behaviour is positive or negative, while 'a subjective norm is a perceived social pressure arising from one's perception'. A subjective norm describes the social pressure that an individual feels to perform or not to perform the behaviour in question. Together, attitudes and subjective norms are thought to determine the behavioural intention. This theory can be summarized by the following equation:

Behavioural intention = Attitude + Subjective norms

Currently, many research in accounting used this two theories. Anggraini and Siswanto (2016) research focused on internal auditing intention in conveying unethical behavior. This research used perceived behavioral control and subjective norms. In accounting students' situation, attitude can be proxied as a student's perception of accounting as a science taught in higher education, and subjective norms can take the form of the social view of accounting professions, such as close relatives' and the reference group's view of accounting and society's perception of accounting professions.

To strengthen the TRA further, Icek Ajzen proposed another theory, called the theory of planned behaviour. In addition to the attitudes and subjective norms stated in the TRA, the TPB adds the concept of perceived behavioural control, which originates from self-efficacy theory (SET). Self-efficacy stemming from social cognitive theory. According to SET, expectations such as motivation, performance and the feelings of frustration associated with repeated failures determine the effect and behavioural reactions. Bandura separated expectations into two distinct types: self-efficacy and outcome expectancy. He defined self-efficacy as the conviction that one can successfully execute the behaviour required to produce the outcomes. The outcome expectancy refers to a person's estimation that a given behaviour will lead to certain outcomes. This theory can be summarized by the following equation:

Behavioural intention = Attitude + Subjective norms + Perceived control behaviour

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In accounting students' situation, self-efficacy can be in the form of the technical and soft skills possessed by the students as individuals to solve problems in life. Accounting students can have unique and different skills, so their outcome will depends on the skills that they possess. The outcome expectation can be in the form of career expectation, including job compensation, career development, work–life balance, health and benefit service and so on.

2.2 Social Guidance Factors

One of the reasons why individuals conduct an action is the support or opinion from a peer review or the reference group. Before deciding to be an accounting student, individuals will ask the opinion of their peers or reference group, such as parents, friends, teachers at high school or seniors. The research conducted by Tang and Seng (2016) suggested that people working in the accounting field, academic instructors, the dean of the faculty and the government's encouragement play a vital role in influencing tertiary students to study accounting, while Porter and Wooley (2014) showed that social norms or the peer review group do not significantly affect students' decision to major in accounting. Law and Yuen's (2012) research showed that parental influence affects students' decision to choose an accounting major. Since the results are still inconsistent and varied, this research suggests hypotheses as follows:

H_1: There is an influence of social guidance on students' choice of an accounting study programme.

H_2: There is a difference between the scores of accounting students' peer review category.

2.3 Students' Skill Factors

Accounting education teaches specific skills to students. According to the International Education Standard (IES) No. 3 (International Accounting Education Standard Board, 2014), the basic skills that must be possessed by professional accountants are: (1) intellectual skills, (2) personal skills, (3) interpersonal and communication skills and (4) organizational skills. Intellectual skills relate to the ability of a professional accountant to solve problems, to make decisions and to exercise good judgement. Personal skills relate to the personal attitudes and behaviour of a professional accountant. Interpersonal and communication skills relate to the ability of a professional accountant to work effectively with others. Organizational skills relate to the ability of a professional accountant to work effectively with or within an organization to gain the best from the people and resources available.

All students have different potential skills, and the expectation of the skills may relate to different decisions in choosing a study programme. The research conducted by Djatej et al. (2015) divided skills into two types: technical skills and soft skills. The research concluded that technical skills positively affect students' decision to choose an accounting major, while soft skills do not have a significant impact on students' decision to choose an accounting major. This research will adopt the parameter used by Djatej et al. (2015), in combination with Tang and Seng (2016). This research will also test whether there is a significant difference in the scores of each skill. The research hypothesis can be stated as follows:

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H_3: There is an influence of students' skills on their choice of an accounting study programme.

2.4 Perception of the Profession Factors

Accounting is professional work and has a professional body. In Indonesia there are three national accounting professional bodies, the Indonesian Institute of Chartered Accountants, the Indonesian Institute of Public Accountants and the Indonesian Institute of Management Accountants. Beside the three national bodies, several international accounting bodies have representatives in Indonesia, for example the Association of Chartered Certified Accountants (ACCA), Chartered Public Accountants of Australia (CPA Australia) and so on. Professional bodies conduct several activities, but their main one is to develop accounting professions and support accountants' development. Accounting activities are conducted in both the private and the public sector and focus mainly on preparing financial information in the form of either financial statements or reporting. Several previous researchers have reported that the image of accounting is negative. Malthus and Fowler's (2009) study showed that the accounting profession is unattractive to business students, since this profession is a desk-type job that always deals with numbers. Allen's (2004) research indicated that the stereotype of accounting professionals is geeky or antisocial.

The image of the accounting profession can reduce students' interest in studying accounting. Law and Yuen's (2012) research reported that a negative image of accounting professions discourages students from taking an accounting major. Based on the theory stated above, a research hypothesis can be stated as follows:

H_4: There is an influence of the image of the accounting profession on students' choice of an accounting study programme.

2.5 Career Expectation Factors

Accountants are always needed in the private sector and business sector. Accounting graduates may elect to work in a public accountancy firm, a company or the public sector. In Indonesia accounting students mainly work as auditors in public accounting firms or as management accountants in the private sector or public sector. The accounting career choice is not limited to those two professions. Several other possibilities exist, for example system analyst, financial analyst, tax staff, investment manager and other business-related jobs. Accountants' compensation is relatively high. These factors contribute to a positive career expectation of accountants. However, accountants also face work-related stress resulting from role conflict, time and budget pressure and physical burnout.

The previous research has produced inconsistent results. Mouldin et al. (2000) concluded that students' decision to choose any major depends greatly on financial factors and social prestige. Ahmed et al. (1997) found that financial factors had the highest explanatory power for the decision on whether or not to choose a career as a CPA. Tang and Seng's (2015) research reported different results: higher earning potential, job availability, a good initial salary, security of employment and flexibility in career options do not affect students' decision to choose accounting. Law and Yuen (2012) also showed that financial rewards do not influence the decision of students to major or minor in

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accounting. Based on the theory stated above, a research hypothesis can be stated as follows:

H_5: There is an influence of career expectation on students' choice of an accounting study programme.

2.6 Control Variable Factors: Age and Gender

To strengthening our research model further, we employed two control variables: age and gender. The previous research results contain inconsistencies. Tang and Seng (2016) stated in their research that there is a positive and significant relationship between choice of accounting major and age while there is a positive but insignificant relationship between choice of accounting major and gender. It can be implied that the older the student, the more likely he or she will be to choose accounting as his or her study programme. Porter and Wooley (2014) stated that age and gender have a positive significant effect on students' choice of an accounting study programme. Based on the theory stated above, a research hypothesis can be proposed as follows:

H_6: There is an influence of gender on students' choice of an accounting study programme.

H_7: There is an influence of age on students' choice of an accounting study programme.

3. RESEARCH METHODOLOGY

This research follows the descriptive explanatory approach with the quantitative methodology. The population in this research consists of first-year accounting students in Bandung City. First-year students are selected since they are still at an early stage of higher education and still remember clearly several factors asked about in this research. The total number of accounting students in Bandung City, Indonesia, based on data provided by the Ministry of Higher Education for the year 2015, is 14,340 students. There are no data regarding the total number of first-year accounting students, so the researcher predicts the figure by dividing the total number of students of 14,340 by 4 years (the length of time to finish undergraduate accounting study), and the total is 3,585. Using the Slovin formula with a 10% margin of error, the minimum sample size is 99 students. The researcher distributes questionnaires to 400 students across Bandung City. The sample is selected using simple random sampling.

The data are collected using the questionnaire. The total number of questions is 34. The variable measurement, the symbol and the measurement are presented in Table 1 as follows:

Table 1

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Variable Measurement

Variable	Symbol	Measurement
Student Choice of Accounting Study Programme	SOA	Measured using a nominal scale with 1 = I want to study further in the accounting study programme 0 = I don't want to study further in the accounting study programme Total number of questions: one
Social Guidance	SOC	Measured using a five-point Likert scale with: 1 = strongly not influenced by 5 = strongly influenced by Social guidance listed from five different categories: 1. Friends (FRI) 2. Family members (FAM) 3. Society (SOCTY) 4. High school teachers (HST) 5. Government (GOV) Total number of questions: five
Students Skills	SKILL	Measured using a five-point Likert scale with: 1 = Strongly disagree 5 = Strongly agree Student skills listed from two different categories: 1. Technical skills (TECH) 2. Soft skills (SOFT) Total number of questions: nine
Perception of Profession	PROF	Measured using a five-point Likert scale with: 1 = Strongly disagree 5 = Strongly agree Perception is measured from two perspectives: (1) perception of the accounting professional body; (2) perception of accountants in work Total number of questions: eight
Career Expectation	CAR	Measured using a five-point Likert scale with: 1 = strongly disagree 5 = strongly agree Total number of questions: nine
Control Variables		
Age	AGE	Measured using a four-point ordinal scale with: 1 = younger than 16 years old 2 = 16–17 years old

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		3 = 18–19 years old 4 = older than 19 years old Total number of questions: one
Gender	GEN	Measured using a nominal scale 1 = female 0 = male

The data used in the questionnaire are checked using validity and reliability analysis. Validity analysis is performed using the Pearson product–moment correlation coefficient, while the reliability test is carried out using the Cronbach alpha. If the questions violate the validity or reliability test, the question item is replaced or dropped.

To test Hypotheses 1, 3, 4, 5, 6 and 7, we use binary logistic regressions, since the dependent variable (SOA) is nominal. The logistic regression model can be written as follows:

$$SOA = \alpha_{0+} \alpha_1 SOC + \alpha_2 TECH + \alpha_3 SOFT + \alpha_4 PROF + \alpha_5 CAR + \alpha_6 AGE + \alpha_7 GEN + \varepsilon \quad (1)$$

There is no need to conduct normality, multicollinearity or heteroscedasticity tests, since logistic regressions rely on the maximum likelihood test.

To test Hypothesis 2, we use one-way analysis of variance (ANOVA). ANOVA is used to identify whether there are any significant differences among the categories for the variable SOC.

4. RESULTS AND DISCUSSION

4.1 Descriptive Statistics

From the 400 questionnaires distributed to first-year students in Bandung City, the researcher is able to obtain 394 completed questionnaires (98.5% response rate). From these 394 questionnaires, 29 are found to be incomplete or not filled in appropriately, so the researcher uses 365 questionnaires. Since this sample is larger than the minimum sample size required by Slovin's formula (99), we can conclude that the sample is sufficient and ready to be processed. All the questionnaire items have a Pearson product–moment coefficient correlation higher than 0.3 and a Cronbach alpha score higher than 0.6, so we can conclude that the data obtained are already valid and reliable.

Of the 365 respondents, 110 are men (30.14%) and 255 are women (69.86%). Regarding their age, 295 respondents are around 18–19 years old. This age range is normal for Indonesian students, since the normal age for Indonesians to enrol in higher education is around 17–19 years. Table 2 provides details about the gender and age of the samples:

Table 2
Gender and Age of the Respondents

Gender	Total	%	Age (y.o.)	Total	%

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Male	110	30.14	< 16	3	0.82
Female	225	69.86	16–17	50	13.70
			18–19	295	80.82
			> 19	17	4.66
Total	365	100%		365	100

Regarding social guidance, we can see from the mean score in Table 3 that most of the accounting students were influenced mainly by their family and least by the Government. This is also a normal situation in Indonesia, as parents still directly or indirectly ask their children to choose a study programme based on the parents' own wishes. The dispersion of respondents' answers along with a further description of social guidance can be seen in Table 3.

Table 3
Social Guidance Descriptions (I)

Social Factors	Mean	Std Deviation
Friends	2.6685	1.18934
Family	3.9644	1.10759
Society	2.3918	1.09064
High School Teacher	2.7260	1.24543
Government	1.7836	1.05077
Total Score	13.5342	3.98583

Table 3
Social Guidance Descriptions (II)

Social Factors	Number of Respondents Answering[1]:					Total	%[2]	Description
	1	2	3	4	5			
Friends	76	80	128	51	30	365	53.37	Sufficiently influenced
Family	13	19	95	79	159	365	79.29	Influenced
Society	93	100	124	32	16	365	47.84	Sufficiently influenced
High School Teacher	84	61	124	63	33	365	54.52	Sufficiently influenced
Government	210	57	71	21	6	365	35.67	Least influenced

Notes:

1. *The description of the answer codes is: (1) – not influenced; (2) – least influenced; (3) – sufficiently influenced; (4) – influenced; (5) – most influenced.*
2. *Percentage score obtained by the following formula:*

$$\frac{\sum(\text{number of respondent answering questions x questions score})}{\text{total number of respondent x max score (5)}} \times 100\%$$

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In relation to students' skills, the mean score for technical skills is higher than that for soft skills, indicating that most students enrolled in accounting study programmes currently possess more technical skills than soft skills. The student skill percentage is 63.21%, indicating that the students have adequate overall skills. Accounting education always deals with technicalities, especially detailed calculations and the preparation of financial statements. A detail description is provided in Table 4 as follows:

Table 4
Student Skills' Descriptions

Student Skills	Mean	Std Deviation	Sum	Max. Sum	%[1]	Description
Technical Skills	16.6247	3.0543	6068	9125	66.49	Good skills
Soft Skills	11.8219	1.9663	4315	7130	59.10	Adequate skills
Total Score	28.4465	4.2049	10383	16425	63.21	Good skills

Note:
1. *The formula to obtain the percentage = (sum / max. sum) × 100%*

The perception of accounting professions is deemed to be good, with a mean score of 31.31 out of 40. The percentage is 78.28% or very good perceptions. Students are normally introduced to accounting professions in the new student orientation programme or within the introductory accounting course. The introduction of professions from the beginning may increase students' awareness about accounting professions. A detailed description is available in Table 5 below:

Table 5
Perception of the Profession Descriptions

Perception	Mean	Std Deviation	Sum	Max. Sum	%[1]	Description
Acc. Professional Body	10.5945	2.3216	3867	5475	70.63	Good perception
Accountants at Work	20.7178	3.1822	7562	9125	82.87	Very good perception
Total Score	31.3123	4.1716	11429	14600	78.28	Good perception

Note:
1. *The formula to obtained the percentage = (sum / max. sum) × 100%*

Concerning students' career expectation, the mean score is 32.6904 out of 45, indicating that students enrolled in an accounting study programme have a high expectation of their

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career. From a list of 9 career expectations, students have the highest expectation of job opportunities, while other factors show the same level of expectation. A detailed description can be seen in Table 6 below:

Table 6
Career Expectation Descriptions

Career Expectation	Mean	Std Dev.	Sum	%[1]	Description
High Salary	3.6822	1.03925	1344	73.64	High expectation
Job Opportunity	4.0959	.96312	1495	81.92	Very high expectation
Starting Salary	3.4027	1.02951	1242	68.05	High expectation
Job Security	3.2904	1.00441	1201	65.81	High expectation
Career Flexibility	3.7836	.96348	1381	75.67	High expectation
Experience	3.7342	.97668	1363	74.68	High expectation
Social Prestige	3.3370	1.09388	1218	66.74	High expectation
Working Environment	3.5233	.97644	1286	70.47	High expectation
Promotion Opportunity	3.8411	.93289	1402	76.82	High expectation
Total	32.6904	5.95496	11932	72.65	High expectation

Note:

1. *The formula to obtained the % = (sum / 365 (total number of respondents) × 5 (maximum score)) × 100%*

In accounting study programmes, of 365 respondents, 102 (27.95%) are not interesting in studying accounting, while 263 (62.05%) are still interested in studying accounting. It is perhaps a good sign that accounting study programmes are still interesting for students.

4.2 ANOVA Test

To test Hypothesis 2, we use one-way ANOVA analysis. Before the analysis is conducted, we test the equality of variances using the Levene test, which shows a statistics value of 3.105 and a significance value of .015. Since the significance value is less than .05, we can conclude that the variances are not equal. Consequently, we decide to use the Welch test to determine whether there is a significant difference between means across the social guidance category. The Welch test statistics value is 195.191, and the significance value is .000. Since the significance value is less than .05, we can conclude that there is a significant difference in means across the social guidance factors.

To check further the differences in means across the social guidance factors, we conduct a Games–Howell post hoc test. This test is shown in Table 7 below:

Table 7
Social Guidance Post Hoc Test

Comparisons	Mean	Std Error	Sig.

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		Difference		
Friend	Family	-1.296	.085	.000***
	Society	.277	.084	.010***
	Teacher	-.058	.090	.969
	Government	.885	.083	.000***
Family	Friend	1.296	.085	.000***
	Society	1.573	.081	.000***
	Teacher	1.238	.087	.000***
	Government	2.181	.080	.000***
Society	Friend	-.277	.084	.010***
	Family	-1.573	.081	.000***
	Teacher	-.334	.087	.001***
	Government	.608	.079	.000***
Teacher	Friend	.058	.090	.969
	Family	-1.238	.087	.000***
	Society	.334	.087	.001***
	Government	.942	.085	.000***
Government	Friend	-.885	.083	.000***
	Family	-2.181	.080	.000***
	Society	-.608	.079	.000***
	Teacher	-.942	.085	.000***

Notes:
* *significant at α = .01*
** *significant at α = .05*
*** *significant at α = .10*

We can conclude that family has the highest positive mean difference from all the social guidance factors, and government has the highest negative mean difference from all the social guidance factors. Society has a significant negative difference from friends, family and teachers but a positive significant mean difference from the government. Meanwhile, for the other factors, teachers and friends have the same mean, although teachers are slightly more influential than friends.

4.3 Logistic Regressions

To test Hypotheses 1, 3, 4, 5, 6 and 7, we use binary logistic regressions. Before checking and interpreting the model, we test whether it is fit and can be interpreted. Accordingly, we perform the Hosmer–Lemenshow test. Models are considered to be fit if the significance value exceeds α = 5%. As shown in Table 8, the Hosmer–Lemenshow

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test produces a chi-square value of 9.723 and a significance value of 0.285. Since the significance value exceeds α, we can conclude that the model is fit and ready to be interpreted. In addition, the classification table in Table 9 shows that the percentage correct between the observed and the predicted value in the model is 88.8%, so the model can be considered to be accurate in making predictions.

The logistic regression coefficients can be seen in Table 10 below. To test whether the coefficients are significant, we use the Wald test. Coefficients are significant if the significance value of the Wald test is less than α = 5%. The significance test result is also shown in Table 10 below.

Table 8
Hosmer Lemenshow Test

Chi-square	Df	Sig.
9,723	8	,285

Table 9
Classification Table

Observed			Predicted		
			Choice		Percentage
			Not interest	Interest	Correct
Step 1	Choice	Not interest	77	25	75,5
		Interest	16	247	93,9
	Overall Percentage				88,8

Table 10
Binary Logistic Regressions Result

Variables	B	S.E.	Wald	df	Sig.	Exp(B)
Gender	,631	,372	2,888	1	,089*	1,880
Age	,741	,389	3,633	1	,057*	2,099
Soc_Guid	,255	,056	21,016	1	,000***	1,291
Stu_Skill	,312	,056	30,574	1	,000***	1,365
Prof_Perp	,190	,046	16,842	1	,000***	1,209
Career	,184	,036	25,432	1	,000***	1,201
Constant	-24,868	3,058	66,150	1	,000***	,000

Notes:
*** *: significant at α = 1%*
** *: significant at α = 5%*
* *: significant at α = 10%*

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The overall coefficients in the logistic regression equations are significant at $\alpha = 1\%$ (except for the variables gender and age, which are significant at $\alpha = 10\%$). All the coefficient signs are positive, except for the constant. The pseudo R-square in this model is 61.4%, as shown by the Nagelkerke R-square, and the Cox–Snell R-square is 42.7%. The researcher decides to use the Nagelkerke R-square. Although this pseudo R-square is approximately the same as the R square in the ordinary least square method, the interpretation must be conducted with greater caution. In this context it can be determined that, other things being equal, the overall independent variables can explain 61.4% of the variation in the dependent variable.

4.4 Discussion

From the above results, we can see several interesting points. From the four factors derived from TRA (social guidance, student skills, perception of the profession and career expectation), all the factors are significant for accounting students' interest in learning accounting. We see that all the coefficient signs are positive. Regarding gender, it can be concluded that females tend to be more interested in studying accounting than males. This result is consistent with the research conducted by Porter and Wooley (2014) and Tang and Seng (2016). Females are usually more organized and systematic than males, and, since the study of accounting is organizing and contains complicated calculations and concepts, it will be more suitable for men. Age has a positive sign, meaning that the older the students, the more interested they are in studying accounting. This result is consistent with the research conducted by Porter and Wooley (2014) and Tang and Seng (2016). Students who are older usually have more insights and experience of studying, so they will be more interested in studying accounting. Social guidance also has a positive coefficient, meaning that social norms influence students' interest in studying accounting. This result is also in line with the previous research conducted by Law and Yuen (2012). From the ANOVA analysis, we can see that family is the main factor that produces students' interest in studying accounting, and it has a significantly different mean score from other parties. Students' skills have a positive sign, meaning that the more technical and soft skills that students have, the more interested they are in accounting. This research is also in line with studies conducted by several previous researchers (Djatej et al., 2015; Tang and Seng, 2016). Accounting students have a positive image of accounting professions, and the coefficient sign is positive, meaning that the greater the perception of the professions, the more students are interested in studying accounting. This result contradicts several previous research results (Allen, 2004; Law and Yuen, 2012; Malthus and Fowler, 2009). Previous research has always attributed a geeky and nerdy stereotype to the accounting professions or at least a negative one. This may be because in Indonesia the accounting professional body is currently promoting several accountancy programmes and recently launched the Chartered Accountant (CA) programme to strengthen accountants' competency. The promotion of the professions may increase the awareness of the accounting professions. Career expectation also influences students' interest. Students in accounting have very high expectations about their career. The expectation of achieving the highest career and compensation may lead students to study accounting with more interest. This result is in accordance with several previous studies.

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5. CONCLUSION AND SUGGESTIONS

This research showed that the theory of reasoned action may explain why accounting students have different levels of interest in studying accounting. All four factors plus two control variables – age and gender – positively affect accounting students' interest in studying accounting. An additional analysis conducted on social guidance factors showed that there are significant mean differences between family, friends, society, teacher and government. The factor that influences students the most is parents, and the factor that influences them the least is the government.

The researcher can make several suggestions to improve accounting students' interest in learning accounting. Universities and institutions may hold more social events about accounting study programmes and accounting professions to attract students to enrol in accounting. Since the result showed that career expectation and social guidance positively affect students' interest, the provision of more detail on accounting professions and study programmes to the society group is suggested, so they may have a positive view of accounting and be encouraged more to study accounting. Accounting professional bodies may conduct several programmes with a university and students to introduce the accounting professions and the competencies that they need; accounting professional bodies may also explain working career possibilities and compensation for accountants to attract more students to study accounting.

In the future the research might be expanded to make comparisons across cities or across regions in Indonesia, since Indonesia has different human resource capabilities and conditions, and a different result might be achieved if the sample is obtained from a different place. This research also just measured interest using simple binary questions. Ordinal or interval-based questions might be asked, and other statistical tools could be used for the analysis. Finally, it might also be interesting to conduct this study across study programmes or faculties to determine whether the decisions of students vary between them.

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