

## DETERMINANTS OF YOUNG ACCOUNTANTS ENTREPRENEURIAL INTENTION IN CENTRAL JAVA: A PLANNED BEHAVIOR THEORY APPROACH

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**Abstract:** The purpose of this study is to analyze young accountantpreneurs in Central Java from the perspective of the Theory of Planned Behavior. Purposive sampling using the Slovin formula was employed to determine the sample size. Data were collected through a Google Form distributed online to 100 respondents. This study employed the Structural Equation Modeling-Partial Least Squares (SEM-PLS) approach using SmartPLS 4.0 for data analysis. The results indicate that attitude, subjective norm, and knowledge do not have a positive or significant effect on the intention of young accountants to become accountantpreneurs in higher education institutions in Central Java. However, the self-efficacy component has a significant positive effect on accountantpreneurs' intention among young accountants in Central Java universities.

**Keywords:** Attitude, Subjective Norm, Knowledge, Self-Efficacy, Accountantpreneur Intention.

## INTRODUCTION

### Introduction

Indonesia's economic growth remains relatively low amid an era of globalization that should present opportunities (Sakinah & Aprilia, 2026). This situation is exacerbated by high unemployment rates, income inequality, and rising poverty, posing a major challenge to the country's progress. The national entrepreneurship rate in 2025 reached 3.29%, exceeding the set target of 3.10% (Azizah, 2025). Indonesia still needs to increase the number of entrepreneurs to compete with other nations. With a very large population of approximately 280 million people and abundant natural resources, Indonesia possesses immense potential. However, this potential carries both positive and negative implications, depending on how it is managed. Rapid population growth, if not balanced by adequate improvements in human capital quality, could actually become a factor in Indonesia's decline (Rochaida, 2016).

Global competition demands the right strategies, while job opportunities are becoming increasingly limited. A large working-age population without sufficient job creation has the potential to increase unemployment and hinder Indonesia's economy (Aini et al., 2025). Unemployment refers to a situation in which a person is part of the labor force and wants to find a job but has been unable to do so. Being unemployed is not a choice, but rather a result of the difficulty of finding work (Sukirno, 1994).

As agents of change, students are expected to be pioneers of entrepreneurship to drive progress and improve the well-being of society. The knowledge gained in the classroom must be put into practice to create jobs (Pryangan et al., 2025). According to (Suryana & Si, 2006), Entrepreneurship is the ability to create added value through the management of resources.

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Therefore, entrepreneurship is relevant to all fields of study, not just business. The government encourages young people, especially college students, to become entrepreneurs because they are considered to possess a high level of creativity and innovation. However, many students, including accounting students, choose stable jobs after graduation. Limited capital and the fear of failure are the main factors determining the success of a business; therefore, they choose to work in the public or private sector. It is estimated that higher education will not only hinder job seekers but also graduates capable of running a business. However, the low level of interest among accounting students indicates that the aforementioned role has not yet reached its full potential (Setiawan & Hasan, 2024). This is clearly very unfortunate because, according to research conducted by (Hanif, 2019) accounting is one of the essential skills an entrepreneur must possess in order to achieve success. This means that accounting students have a very good chance of becoming successful entrepreneurs in the future.

The Theory of Planned Behavior (TPB), created by Icek Ajzen as an expansion of the Theory of Reasoned Action (TRA), was used to assess entrepreneurial interest in this study. According to this idea, intention is the main predictor of action and has an impact on behavior. Three elements influence intention: perceived behavioral control, subjective norms, and attitude toward the activity (Ajzen, 1991).

According to (Fishbein & Ajzen, 1977) an attitude is an individual's evaluation of a behavior, which can be positive or negative and influences the intention to act. (Eagly & Chaiken, 1993) add that attitudes also shape an individual's thoughts, feelings, and actions. In entrepreneurship, a positive attitude strengthens the intention to start a business, while a negative attitude weakens it. Subjective norms are an individual's perception of social pressure from their environment (family, friends, and coworkers) that influences their decisions and actions. In the Theory of Planned Behavior proposed by (Ajzen, 1991), subjective norms are described as an individual's beliefs regarding social expectations that motivate or inhibit the intention to engage in a behavior; positive social norms strengthen a person's intention to act, while negative norms can weaken it. As a result, intentions are greatly influenced by subjective norms, particularly in decisions influenced by social factors such as entrepreneurship. state that the subjective norm variable influences the intention to engage in cyber entrepreneurship. Meanwhile, according to (Effendy et al., 2021), subjective norms do not influence the intention to become an entrepreneur.

A person's confidence in their capacity to regulate their actions and choices in a particular circumstance is known as perceived behavioral control. This concept is also discussed by (Luxiarti, 2021) regarding its relationship with intention and adaptation to new habits. According to (Haji-Othman, 2019) attitude, perceived behavioral control, and moral obligation have a significant positive effect on intention, while subjective norms also have an effect but are relatively small. Research by (Tseng et al., 2022) indicates that behavioral control has a positive effect on intention, whereas (Effendy et al., 2021) found no effect on entrepreneurial intention.

This study modifies (Tseng et al., 2022) by changing the dependent variable to accountantpreneur, removing locus of control and moderation variables, making the intervening variables independent variables with the addition of knowledge and self-efficacy, and shifting the research sample to accounting students in Central Java, Indonesia.

This study on entrepreneurial intentions among college students in Central Java was chosen because students represent a group with significant potential to become future entrepreneurs, particularly in the context of economic development and innovation in Indonesia. As a developing region, Central Java offers business opportunities for students; thus, this study aims to provide insights into the role of the social and educational environment in supporting or hindering entrepreneurial intentions. Research by (Ardhaneswari et al., 2024) indicates that social and educational support can enhance entrepreneurial intentions. The results

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of this study are expected to contribute to the development of entrepreneurship programs in higher education institutions and foster a more supportive ecosystem; consequently, the researcher is interested in examining the determinants of entrepreneurial interest among young accountants in Central Java.

### **Research purposes**

Based on the explanation presented in the previous section, the objectives of this study are as follows:

1. To empirically analyze the influence of attitude on accountantpreneur intention among young accountants at universities in Central Java.
2. To empirically analyze the influence of subjective norm on accountantpreneur intention among young accountants at universities in Central Java.
3. To empirically analyze the influence of knowledge on accountantpreneur intention among young accountants at universities in Central Java.
4. To empirically analyze the influence of self-efficacy on accountantpreneur intention among young accountants at universities in Central Java.

### **LITERATURE REVIEW**

#### **1. Theory of Panned Behavior**

The Theory of Reasoned Action, which holds that attitudes, subjective norms, and perceived behavioral control determine behavior, is expanded upon by the Theory of Planned Behavior (TPB) (Ajzen, 1988). The main determinant of conduct is intention, which is impacted by views of one's own talents, social pressure, and beliefs about the consequences of that behavior (Ajzen, 1991). This theory is used to understand and predict individual behavior, taking into account the internal and external factors that influence it, so that strong intentions tend to result in actual behavior.

#### **2. Accountpreneur**

An accountantpreneur is an accountant who acts as an entrepreneur by combining accounting expertise and innovation to create added value and serve as a strategic business partner (Toto, 2021). Their success depends on individual dedication and commitment, supported by technology that boosts efficiency and opens up new service opportunities. However, they must also be able to adapt to competition, regulatory changes, and the need to upgrade their skills in order to remain relevant.

#### **3. Attitude**

An individual's attitude toward a particular behavior is influenced by their beliefs about the consequences of that behavior (behavioral beliefs), which in turn shape their tendency to evaluate an action as good or bad (Ajzen, 2005). This attitude is shaped by two main factors: behavioral beliefs, which form the basis of an individual's perspective on a particular action, and the evaluation of those beliefs, which determines whether the behavior is viewed as positive or negative.

#### **4. Subjective Norm**

Subjective norms are the influence of others that shapes an individual's intentions and behavior including in entrepreneurship through beliefs about environmental support and the motivation to meet those expectations (Ajzen, 1991).

#### **5. Perceived Behavior Control**

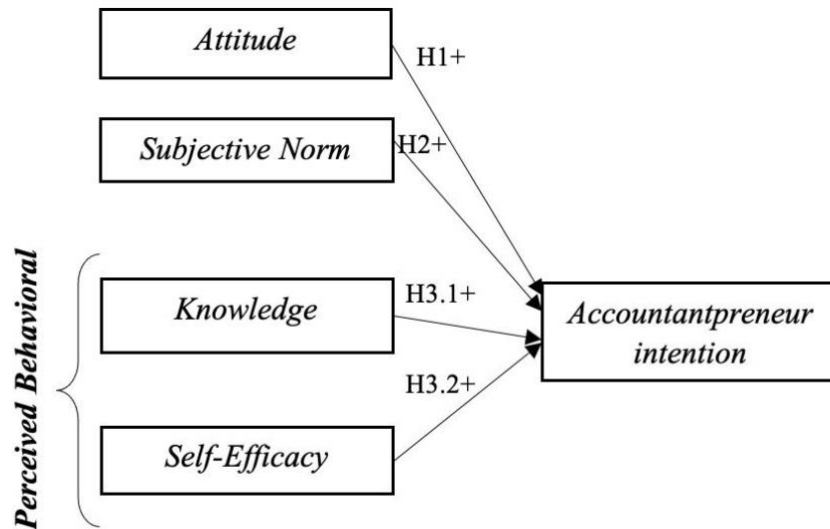
Perceived Behavioral Control (PBC) is an individual's perception of the ease or difficulty of performing a behavior, which is influenced by beliefs regarding enabling and inhibiting factors (control beliefs) as well as the strength of these factors' influence, derived from one's experience, knowledge, and information. The greater the perceived enabling factors, the

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higher the perceived control and the stronger the intention to act (Ajzen, 2002). In this study, PBC also encompasses the dimensions of knowledge and self-efficacy, where entrepreneurial knowledge helps individuals understand and manage a business, while self-efficacy refers to the belief in one’s ability to take action. Various studies indicate that self-efficacy has a positive influence on intention, motivation, and performance, making it a key factor in fostering entrepreneurial behavior.

Based on the description and explanation above, the framework of thinking in this study can be seen in Figure 1.



**Picture 1**  
**Research Framework**

**RESEARCH METHODOLOGY**

In order to investigate a particular population or sample, this study employs a quantitative research method based on the positivist paradigm. Data were collected using research instruments in the form of questionnaires measured on a 1–7 Likert scale, where 1 indicates strong disagreement and 7 indicates strong agreement. Preconceived hypotheses were tested through quantitative or statistical data analysis. The study applies descriptive and inferential statistical analysis to examine the effect of the independent variables on the formulated research problem (Sugiyono, 2019).

**Table 1**  
**Operational Definition of The Variables**

No	Research Variables	Dimensions & Attributes	Refs.
1.	Accountantpreneur intention.	1. Tendency to become an accountantpreneur 2. Decision to pursue accountantpreneur	(Tseng et al., 2022)
2.	Attitude	1. Positive evaluation toward accountantpreneur 2. Negative evaluation toward accountantpreneur 3. Normative trust toward accountantpreneur activities.	(Tseng et al., 2022)
3.	Subjective Norms	1. Strength of trust from family support. 2. Strength of trust from peers. 3. Strength of trust from lecturers or mentors.	(Tseng et al., 2022)
4.	Knowledge	1. Ability to produce something new. 2. Ability to think creatively. 3. Ability to think innovatively.	(Nurdanti et al., 2024)

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		4. Ability to generate ideas. 5. Ability to analyze business opportunities. 6. Ability to calculate profits and maintain records.	
5.	Self-Efficacy	1. Confidence in personal abilities. 2. Confidence in managing a business.	(Haji-Othman, 2019)

**RESULTS AND ANALYSIS**

This study involves 100 respondents consisting of young accountants from universities in Central Java. Data were collected through the distribution of questionnaires using the Google Form platform. The characteristics of the respondents in this study are presented in detail in Table 2.

**Table 2  
Respondent Characteristics**

Characteristics		Frequency (People)	Percentage (%)
Gender	Male	19	19%
	Female	81	81%
Age	17 Years	1	1%
	18 Years	4	4%
	19 Years	15	15%
	20 Years	21	21%
	21 Years	43	43%
	22 Years	16	16%
Education	Diploma III	2	2%
	Diploma IV	5	5%
	Bachelor's Degree	93	93%
University	Universitas Dian Nuswantoro	6	6%
	Politeknik Negeri Semarang	3	3%
	Universitas Muhammadiyah Tegal	1	1%
	Universitas Ahmad Dahlan	1	1%
	Universitas Islam Negeri Walisongo	4	4%
	Universitas Islam Negeri Sunan Kalijaga Yogyakarta	1	1%
	Universitas Diponegoro	5	5%
	Universitas Stikubank	4	4%
	Universitas Islam Sultan Agung	68	68%
	Universitas BPD	1	1%
	UIN Sunan Kudus	1	1%
	Universitas Muhammadiyah Tegal	2	2%
	Universitas Muria Kudus	1	1%
	Universitas Wahid Hasyim	2	2%

Source: Processed primary data, 2026

**Table 3  
Descriptive Statistics**

Variabel	N	Min	Max	Mean	Std.Deviation
Attitude (X1)	100	10	21	17,540	2,634
Subjective Norm (X2)	100	10	21	15,690	2,770
Knowledge (X3.1)	100	20	35	28,680	3,632
Self-Efficacy (X3.2)	100	15	28	21,660	3,433
Accountantpreneur Intention (Y)	100	17	35	25,930	4,764

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Source: The data output was analyzed using Smart PLS 4.0, 2026

### Outer Model

Outer model measurements are used to assess the validity and reliability of data. The two phases of validity assessment are discriminant validity, which is assessed using cross loadings, and convergent validity, which is assessed using outer loadings and Average Variance Extracted (AVE). Conversely, composite reliability values are used to measure reliability testing.

#### 1. Convergent Validity

In research shows that the indicators for each variable in this study met the convergent validity requirements with values  $> 0.7$  after a number of indicators were sequentially eliminated. As a result, they may be regarded as valid and have satisfied the minimum measurement criteria.

#### 2. Discriminant Validity

In research shows that each indicator's cross-loading factor values for its corresponding construct are larger than those for other constructs. Therefore, it can be said that the requirements for discriminant validity have been satisfied.

#### 3. Cronbach's Alpha

In research shows that every variable in this study has a Cronbach's alpha value greater than 0.7, indicating that every variable satisfies the Cronbach's alpha requirements and can be regarded as dependable.

#### 4. Composite Reliability

In research shows that every variable in this study has a composite reliability score more than 0.7; as a result, every variable may be regarded as dependable and satisfies the requirements for composite reliability.

#### 5. Average Variance Extracted (AVE)

In research shows that every variable in this study has an AVE value larger than 0.5; as a result, every variable may be regarded as reliable and satisfy the requirements for composite dependability.

### Inner Model

An internal model is a test that can show how independent and dependent latent variables are related, according to (Ghozali & Latan,2015). Another name for this structural model is an effect hypothesis or a hypothesis test. The R-Square test is used in this study to illustrate the inner model test. Strong models have an R-Square value of 0.67, moderate models have an R-Square value of 0.33, and weak models have an R-Square value of 0.19.

#### 1. R-Square

The R-Square value for this study is 0.571, which means that the variable "accountantpreneur intention" (Y) can be explained by four variables: Attitude (X1), Subjective Norm (X2), Knowledge (X3.1), and Self-Efficacy (X3.2), which together account for 57.1% of the variance. Therefore, it can be concluded that the R-Square has a moderate influence.

#### 2. Significance

Table 4  
Significance

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values	Description
A -> API	0.122	0.122	0.082	1.496	0.135	rejected
SN -> API	0.088	0.096	0.093	0.951	0.342	rejected
K -> API	0.181	0.186	0.105	1.733	0.083	rejected
SE -> API	0.516	0.512	0.089	5.809	0.000	accepted

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Source: The data output was analyzed using Smart PLS 4.0, 2026

- a) The attitude variable is deemed to have no influence because its t-statistic of 1.496 is smaller than the threshold t-value at the 5% significance level (1.96). Although the final P-value of  $0.135 > 0.05$  shows that the Attitude variable has no effect on Accountantpreneur Intention, the initial sample value of 0.122 indicates a positive tendency. Consequently, it may be said that H1 is rejected, indicating that Attitude does not positively affect Accountantpreneur Intention.
- b) The Subjective Norm variable yielded a t-statistic of 0.951, which is less than the 5% significance level t-table value (1.96), so it is considered to have no effect. The original sample value of 0.096 indicates a positive direction, while the resulting P-value of  $0.342 > 0.05$ , indicating that the Subjective Norm variable has a significant effect on Accountantpreneur Intention. Therefore, it can be concluded that H2 is rejected, meaning that Subjective Norm does not have a positive effect on Accountantpreneur Intention.
- c) The Knowledge variable is deemed to have no influence because its t-statistic of 1.733 is lower than the 5% significance threshold t-table value (1.96). While the final P-value of  $0.083 > 0.05$  shows that the Knowledge variable has no effect on Accountantpreneur Intention, the first sample value of 0.122 shows a positive tendency. Thus, it can be said that H3.1 is rejected, indicating that knowledge has no beneficial effect on the intention of an accountant.
- d) The Self-Efficacy variable is significant since its t-statistic of 5.809 is higher than the necessary t-value at the 5% significance level (1.96). The P-value of  $0.000 < 0.05$  suggests that the Self-Efficacy variable does not significantly affect accountantpreneur Intention, despite the initial sample value of 0.516 indicating a positive tendency. Thus, it can be said that H3.2, which states that self-efficacy has no beneficial impact on accountantpreneur intention, is accepted.

## CONCLUSION

The purpose of this study was to examine how the Technology-Product-Business Model (TPB) affected the entrepreneurial aspirations of young accountants in Central Javan universities. The following findings were reached based on the data analysis results and the discussion in the preceding chapter:

1. Attitude does not have a significant effect on accountantpreneur intention at universities in Central Java.
2. Subjective Norm does not have a significant effect on accountantpreneur intention at universities in Central Java.
3. Knowledge does not have a significant effect on accountantpreneur intention at universities in Central Java.
4. Self-Efficacy does not have a significant effect on accountantpreneur intention at universities in Central Java.

Future research is recommended to expand the scope of the study by involving respondents from a wider region, not limited to universities in Central Java, so that the research findings can be better generalized. Additionally, future studies could increase the sample size to obtain more representative results.

Future research could also develop a model by incorporating additional variables beyond the Theory of Planned Behavior (TPB), such as social support, entrepreneurship education, entrepreneurial motivation, innovation, and the business environment—all of which may influence accounting students' entrepreneurial intentions. Given that only the self-efficacy

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variable had a significant effect in this study, future studies could explore in greater depth the factors that strengthen the relationship between self-efficacy and entrepreneurial intent.

Additionally, future research could employ different methodological approaches, such as mixed methods or a longitudinal design, to gain a deeper understanding of changes in entrepreneurial intentions over time. Using different research subjects, such as non-accounting students or young entrepreneurs, could also be explored to compare research findings across respondent groups.

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