

**THE EFFECT OF WORK ENVIRONMENT, PROFESSIONAL TRAINING, AND SELF-EFFICACY
ON STUDENTS' INTENTION TO PURSUE A CAREER AS PUBLIC ACCOUNTANTS
(An Empirical Study on Undergraduate Accounting Students at Universitas Udayana)**

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Abstract

The profession of public accountants plays a vital role in supporting the economic transformation and development of a country. However, the proportion of accounting graduates who pursue careers as public accountants in Indonesia remains relatively low. This study aims to examine the influence of work environment, professional training, and self-efficacy on students' intention to pursue a career as a public accountant. The population in this study consisted of 890 undergraduate accounting students at Udayana University, with a sample size of 574 students. Data were collected using a survey method through non-probability purposive sampling. The data analysis employed a Structural Equation Modeling (SEM) approach based on Partial Least Squares (PLS). The results of the analysis reveal that the work environment, professional training, and self-efficacy have a positive influence on students' intention to pursue a career as public accountants.

Keywords: Public Accountant, Work Environment, Professional Training, Self-Efficacy

1. INTRODUCTION

Globalization is an inevitable phenomenon affecting every nation and industry sector, including Indonesia (Moch. Iqbal Zulfikar Pd & Loso Judijanto, 2024). The rapid evolution of the global landscape has led to increasing interdependence among business entities, demanding higher standards of professionalism, integrity, and strong ethical values (Ramadhani & Mimba, 2024). In this context, companies—especially those that are publicly listed—are required to enhance the transparency of financial information to meet the expectations of stakeholders (Sarca & Rasmini, 2019). Ownership of business entities, particularly those involving shares and investments, often gives rise to conflicts of interest between management and shareholders, especially in multinational corporations. Management holds the responsibility of preparing financial statements that reflect company performance to shareholders. These statements must be audited for accuracy and fairness based on prevailing regulations. The verification process is conducted by independent parties to ensure credibility in financial reporting and to build public trust in the company (Aprilianti & Nyoman Badera, 2021). Public accountants, as independent professionals, are assigned to audit financial reports and provide objective opinions regarding the fairness of such reports (Sutapa et al., 2023).

The growing complexity of the business environment has also led to regulatory changes requiring all issuers to conduct financial audits. According to Article 3 of the Financial Services Authority Regulation (PJOK) No. 30 of 2023, "Entities with public accountability in the capital market, as referred to in Article 2, are required to submit audited financial statements accompanied by Key Audit Matters to the Financial Services

Authority.” The Indonesia Stock Exchange (IDX) consistently records an increase in the number of listed companies each year. In its 2023 press release, the IDX reported a total of 901 listed companies. This upward trend indicates that the demand for assurance services and thus for public accounting professionals—is steadily increasing (Budiandru, 2021). As economic growth and business complexity continue to rise, the opportunities for developing professional accounting services in Indonesia also expand significantly (Srirejeki et al., 2019). The emergence of conflicts of interest and regulatory demands highlights the essential role of public accountants in supporting economic transformation and development, creating promising career opportunities for individuals seeking to enter this profession (Maulidina Rabia & Hilmia Primasari, 2021). However, the proportion of public accountants in Indonesia remains relatively low compared to the 98,439 accounting graduates reported in 2022 (Ministry of Education, Culture, Research, and Technology, 2022).

The undergraduate accounting program at Udayana University has supported efforts to foster students’ intention to pursue careers as public accountants, in part by defining five graduate profiles: assistant financial accountant, assistant management accountant, assistant auditor, young entrepreneur, and research assistant. According to tracer study data from the 2023/2024 period, approximately 87.37% of graduates were employed in positions aligned with these profiles. Of these, 30% were financial accounting assistants, 18% management accounting assistants, 15% research assistants or lecturers, and 19% entrepreneurs. The remaining 14.63% were employed outside the defined profiles. While the percentage of graduates working in accordance with their intended profiles is encouraging, the number of graduates pursuing public accounting remains low. This suggests a lack of interest among accounting students in the public accounting profession, signaling the need for accounting education programs to enhance efforts that align student interest with professional expectations—particularly in the area of public accounting.

This phenomenon may stem from several factors influencing accounting graduates’ intention not to choose public accounting as a career path (Paramita S & Mediatrix Ratna Sari, 2019). It is therefore crucial to investigate the factors that influence accounting students’ career choices, especially in light of the limited supply of public accounting professionals in Indonesia, and more specifically in Bali. Research into the determinants of students’ career intentions can also assist accounting educators in revising curricula and adapting course materials (Shafira Oktaviani et al., 2020). By positively shaping students’ attitudes and perceptions, educators can foster interest in the accounting field and provide valuable guidance for students making career decisions particularly those related to public accountancy (Hatane et al., 2021).

Ajzen’s (1991) Theory of Planned Behavior posits that an individual’s intention to engage in a specific behavior is influenced by three key factors: attitude toward the behavior, subjective norms, and perceived behavioral control (Kedisan et al., 2023). The stronger the individual’s intention, the more likely they are to perform the behavior. In the context of career development, students’ perceptions about the accounting profession shape their career attitudes. These perceptions are influenced by job characteristics, competition levels, and work pressure—factors that weigh heavily in career decision-making (Wi et al., 2023). The belief that the public accounting profession involves significant demands and routine work often makes it less attractive to students (Chi et al., 2022). A positive perception of a comfortable work environment in public

accounting may encourage students to pursue this path. Conversely, negative perceptions of the work environment may reduce their intention to become public accountants (Surya Abbas et al., 2020). Several studies (Syarif et al., 2024; Imaniah & Purba, n.d.; Ariyani & Jaeni, 2022; Suniantara & Dewi, 2021; Rachmawati & Wulan, 2023; Joshi, 2022) support the notion that work environment has a positive impact on students' career choice, although other studies (Maulidina Rabia & Hilmia Primasari, 2021; Wi et al., 2023; Laksmi & Al Hafis, 2019) suggest otherwise.

Students must also consider professional training when choosing a career. Professional training refers to programs designed to develop individual competencies in specific fields (Naibaho & Poniman, 2024). Formal education alone is insufficient preparation for a career in public accounting; practical experience is essential for competency development. Such training can be obtained through internal or external institutions (Irawan & Haryono, 2024). Professional training enhances an individual's knowledge and skills and serves as a preparatory phase before entering a profession (Jefriyanto et al., 2022). It is also a mandatory component for students aspiring to become public accountants, as stipulated in Article 5(a) of Law No. 5 of 2011 concerning Public Accountants. The more frequently one participates in professional training, the more competent they become in skills that support a public accounting career. Enhanced knowledge and expertise gained from such training are likely to increase students' intention to pursue careers in public accounting. Several studies (Irawan & Haryono, 2024; Naibaho & Poniman, 2024; Rachmawati & Wulan, 2023) support this positive relationship, though others (Nabilla Viona Franycea et al., 2024; Wijaya et al., 2023) report non-significant effects.

Self-efficacy refers to a student's belief in their ability to plan, execute, and complete tasks effectively, thereby achieving their goals (Ramadhani & Mimba, 2024). The higher the self-efficacy, the greater the student's motivation to pursue a career as a public accountant. Several studies (Nurhayati et al., 2024; Pratama & Rahmaita, 2023; Ramadhani & Mimba, 2024; Sofiah et al., 2024; Hardiningsih et al., 2021) indicate that self-efficacy positively influences career choice, although Kaulika Ulma & Retnoningsih (2023) reported no significant effect in a different context.

Considering these three variables—and supported by the Theory of Planned Behavior, which incorporates attitude toward the behavior, subjective norms, and perceived behavioral control—this research seeks to fill the identified gaps and contribute to a better understanding of the low number of public accountants in Indonesia. Therefore, this study aims to examine "The Influence of Work Environment, Professional Training, and Self-Efficacy on Students' Intention to Pursue a Career as Public Accountants (An Empirical Study on Undergraduate Accounting Students at Udayana University)."

2. METHOD

This study employed a quantitative approach with an associative design to examine the influence of work environment, professional training, and self-efficacy on the intention of accounting students at Udayana University to pursue a career as public accountants. The research population consisted of 890 active undergraduate accounting students. A purposive sampling technique was applied, based on specific criteria such as completion of auditing courses. A total of 586 students met the criteria and were

included in the sample, which is considered representative for empirically testing the relationships among variables (Sugiyono, 2023).

Data were collected through an online questionnaire utilizing a four-point Likert scale, deliberately designed to minimize neutrality bias. The independent variables in this study were work environment (X1), professional training (X2), and self-efficacy (X3), while the dependent variable was the intention to pursue a career as a public accountant (Y). The research instruments were tested for validity and reliability using SPSS. All items demonstrated correlation coefficients greater than 0.3 and Cronbach's Alpha values above 0.7, indicating that the instruments used were both valid and reliable (Ghozali & Latan, 2015; Sugiyono, 2023).

Data analysis was conducted using the Partial Least Squares (PLS) approach with the SmartPLS software. Model evaluation was performed on the outer model by assessing convergent and discriminant validity as well as composite reliability. Meanwhile, the inner model was evaluated using R-square, Q-square, and goodness-of-fit indicators. Hypothesis testing employed the bootstrapping technique to assess partial effects, and regression analysis was used to determine the direction and magnitude of the influence between variables. This model provides robust predictive analysis for examining students' tendencies in choosing a career as public accountants (Ghozali & Latan, 2015; Rahyuda, 2020).

3. RESULTS AND DISCUSSION

Data Analysis Results

This study employed SmartPLS version 4.0 as the analytical tool, utilizing the Partial Least Squares Structural Equation Modeling (PLS-SEM) approach, which is divided into two sub-models: the measurement model (outer model) and the structural model (inner model)

Evaluation of the Outer Model

The outer model evaluation is conducted to determine whether the measurement indicators used are valid and reliable. For reflective indicators, the outer model is assessed using convergent validity, discriminant validity, composite reliability, and Cronbach's alpha.

a. Convergent Validity Test

One of the main assessments of the outer model involves testing convergent validity, which is indicated by the Average Variance Extracted (AVE) value. According to Ghozali & Latan (2015:74), the AVE for each construct should exceed 0.5, and all outer loadings of the construct indicators should be greater than 0.5, preferably ≥ 0.7 .

Table 2. Average Variance Extracted (AVE)

Variables	Average variance extracted (AVE)	Information
Work environment	0.612	Valid
Professional Training	0.656	Valid
Self-Efficacy	0.7000	Valid

Source: Processed primary data, 2025

Table 1. Factor Loading

Variables	Indicator	Outer Loadings	Information
Work Environment (X1)	X1.1	0.714	Valid
	X1.2	0.802	Valid
	X1.3	0.727	Valid
	X1.4	0.802	Valid
	X1.5	0.821	Valid
	X1.6	0.800	Valid
	X1.7	0.815	Valid
	X1.8	0.770	Valid
Professional Training (X2)	X2.1	0.786	Valid
	X2.2	0.826	Valid
	X2.3	0.824	Valid
	X2.4	0.802	Valid
Self-Efficacy (X3)	X3.1	0.808	Valid
	X3.2	0.872	Valid
	X3.3	0.796	Valid
	X3.4	0.839	Valid
	X3.5	0.843	Valid
	X3.6	0.869	Valid
	X3.7	0.828	Valid
	X3.8	0.849	Valid
	X3.9	0.825	Valid
Intention to pursue a career as a public accountant (Y)	Y.1	0.855	Valid
	Y.2	0.812	Valid
	Y.3	0.814	Valid
	Y.4	0.812	Valid
	Y.5	0.828	Valid
	Y.6	0.801	Valid
	Y.7	0.812	Valid
	Y.8	0.822	Valid

Source: Processed primary data, 2025

The results from Tables 1 and 2 indicate that the outer model satisfies the criteria for convergent validity. This is demonstrated by all indicators showing factor loadings above 0.7 and AVE values exceeding 0.5. Therefore, it can be concluded that the latent constructs possess strong convergent validity (Ghozali & Latan, 2015).

b. Discriminant Validity Test

Discriminant validity of the outer model is assessed by examining the cross loadings between indicators and their respective constructs. According to Ghozali & Latan (2015), the value for each variable should exceed 0.7. An indicator is considered to have discriminant validity if its correlation with the intended construct is higher than its correlation with other constructs.

Table 3. Cross Loading

	Environment	Training	Self-Efficacy	Student Career Intentions
	Work	Professional	Becoming a Public Accountant	
X1.1	0.714	0.400	0.651	0.668
X1.2	0.802	0.327	0.482	0.627
X1.3	0.727	0.241	0.373	0.497
X1.4	0.802	0.327	0.462	0.564
X1.5	0.821	0.415	0.452	0.547
X1.6	0.800	0.429	0.458	0.570
X1.7	0.815	0.335	0.470	0.602
X1.8	0.770	0.274	0.418	0.572
X2.1	0.367	0.786	0.415	0.411
X2.2	0.366	0.826	0.407	0.429
X2.3	0.344	0.824	0.385	0.390
X2.4	0.355	0.802	0.387	0.400
X3.1	0.555	0.446	0.808	0.665
X3.2	0.558	0.350	0.872	0.660
X3.3	0.540	0.336	0.796	0.650
X3.4	0.525	0.330	0.839	0.629
X3.5	0.514	0.430	0.843	0.596
X3.6	0.522	0.478	0.869	0.649
X3.7	0.429	0.442	0.828	0.584
X3.8	0.471	0.384	0.849	0.624
X3.9	0.467	0.512	0.825	0.672

Y.1	0.667	0.536	0.702	0.855
Y.2	0.614	0.345	0.570	0.812
Y.3	0.623	0.426	0.574	0.814
Y.4	0.662	0.411	0.667	0.812
Y.5	0.569	0.359	0.582	0.828
Y.6	0.674	0.460	0.693	0.801
Y.7	0.535	0.377	0.615	0.812
Y.8	0.532	0.355	0.562	0.822

Source: Processed primary data, 2025

As shown in Table 3, the cross loading values indicate good discriminant validity. This is evident as each indicator exhibits a higher loading on its associated latent construct than on other constructs. Therefore, all indicators can be considered to meet the criteria for discriminant validity.

Table 4. Fornell-Larcker Criterion

	Efficacy Self	Environment Work	Intention Student	Training Professional
Self-Efficacy	0.837			
Work environment	0.610	0.782		
Student Intentions	0.762	0.749	0.820	
Professional Training	0.493	0.443	0.504	0.810

Source: Processed primary data, 2025

Based on the results of the discriminant validity test using the Fornell-Larcker criterion, as shown in Table 4, the square root of the AVE (the values along the diagonal) for each construct is greater than the correlation values between constructs. This indicates that each construct in the model demonstrates good discriminant validity and meets the criteria, thereby confirming that all constructs are valid in terms of discriminant validity.

c. Composite Reliability Test

Composite reliability is a measure that represents the level of reliability of an instrument in producing consistent and dependable measurements. According to Hair et al. (2014), indicators are considered reliable if the composite reliability value is ≥ 0.7 . Furthermore, an instrument is also considered valid if the composite reliability value is greater than Cronbach's Alpha.

Table 5. Composite Reliability

	Composite reliability	Cronbach's Alpha	Information
Work environment	0.926	0.909	Reliable
Professional Training	0.884	0.825	Reliable
Self-Efficacy	0.955	0.946	Reliable
Student Intentions	0.942	0.930	Reliable

Source: Processed primary data, 2025

Table 5 shows that all latent variables and indicators in this study have composite reliability values greater than 0.7. This indicates that the measurement instruments are trustworthy and reliable.

Inner Model Evaluation

The structural model (inner model) allows for simultaneous testing of relationships among constructs and addresses complexities involving latent variables that cannot be directly observed. The structural model is evaluated using the coefficient of determination (R^2), Q^2 , Goodness of Fit, and hypothesis testing (bootstrapping).

a. Coefficient of Determination (R^2)

Model assessment using PLS begins by examining the Adjusted R-square value of the dependent latent variable, which in this study is the students' intention to pursue a career as a public accountant.

Table 7. R-square

	R-square	Adjusted R-square
Students' Intention to Pursue a Career as Public Accountants	0.715	0.714

Source: Processed primary data, 2025

Table 7 shows that the Adjusted R-square value for the variable students' intention to pursue a career as a public accountant is 0.714, indicating that 71.4% of the variability in the construct is influenced by the variables work environment, professional training, and self-efficacy. The remaining 28.6% is influenced by other variables outside the model. A value of 0.714 also categorizes the model as having a moderate level of explanatory power, as it falls within the range of 0.50 to 0.75.

b. Hypothesis Testing (Bootstrapping)

The path coefficient is used to test the hypotheses in this study. It represents the direction and strength of the relationship between research variables. The path coefficient ranges from -1 to 1, with values between 0 and 1 indicating a positive relationship (Ghozali & Latan, 2015). Furthermore, if the p-value is less than 0.05, the independent variable has a significant effect on the dependent variable. Conversely, if the p-value is greater than 0.05, the effect is considered not significant. Statistical significance can also be determined through the t-statistic value. If the t-statistic > 1.96 (at $\alpha = 5\%$), the independent variable

has a significant influence on the dependent variable. Conversely, if the t-statistic < 1.96, the influence is not statistically significant (Ghozali & Latan, 2015:88). Table 8 presents the estimation output for the structural model testing.

Table 8. Path Coefficient (Mean, STDEV, T-statistics, P-Values)

	Original sample	Sample mean	Standar Deviation	T statistics (O/STDEV)	P Values
Work Environmen -> Students' Career Intention	0.432	0.430	0.043	9.940	0.000
Professional Training -> Students' Career Intention	0.088	0.089	0.033	2.714	0.003
Self-Efficacy -> Students' Career Intention	0.455	0.458	0.034	13.328	0.000

Source: Processed primary data, 2025

Hypothesis testing of the relationships among variables in PLS is conducted using a bootstrapping simulation on the sample data. The number of bootstrap samples used in this study is 5,000. The following is a summary of the bootstrapping test results obtained from the Partial Least Squares (PLS) analysis.

1) Hypothesis Testing 1 (H1)

Table 8 shows that the work environment variable has a t-statistic value of 9.940 (greater than 1.96) and a significance value of 0.000 (less than 0.05). The path coefficient value is 0.432, indicating a positive relationship between the work environment and students' intention to pursue a career as a public accountant. These results indicate that the work environment has a positive and significant effect on students' career intention to become public accountants. Therefore, Hypothesis 1 is accepted.

2) Testing Hypothesis 2 (H2)

Table 8 shows that the professional training variable has a t-statistic value of 2.714 (greater than 1.96) and a significance value of 0.003 (less than 0.05). The path coefficient value is 0.088, indicating a positive relationship between professional training and students' intention to pursue a career as a public accountant. These findings demonstrate that professional training has a positive and significant effect on students' intention to pursue a career as a public accountant. Hence, Hypothesis 2 is accepted.

3) Testing Hypothesis 3 (H3)

Table 8 shows that the self-efficacy variable has a t-statistic value of 13.328 (greater than 1.96) and a significance value of 0.000 (less than 0.05). The path coefficient value is 0.455, indicating a positive relationship between self-efficacy and students' intention to pursue a career as a public accountant. These results indicate that self-efficacy has a positive and significant effect on students' career intention to become public accountants. Accordingly, Hypothesis 3 is accepted.

c. Q-square(Q²)

Q² is an indicator that reflects how well a model and its parameter estimates are capable of predicting observed values. A predictive relevance (Q²) value greater than 0 indicates that the model has predictive relevance, whereas a value less than 0 suggests that the model lacks predictive relevance. A Q² value of 0.35 indicates strong predictive power, a value of 0.15 indicates moderate predictive power, and a value of 0.02 indicates weak predictive power (Ghozali & Latan, 2015:81).

Based on Table 9, the Q² value in this study is 0.712, which categorizes the model as having strong predictive relevance.

Table 9. Q-square

	Q ²
Students' Intention to Pursue a Career as Public Accountants	0.712

Source: Processed primary data, 2025

d. Goodness of Fit

The Goodness of Fit (GoF) is used to evaluate both the measurement model and the structural model, providing a simplified measure of the overall predictive performance of the model. The GoF value criteria are as follows 0.10 = small GoF, 0.25 = medium GoF, 0.36 = large GoF (Ghozali & Latan, 2015) GoF can be calculated using the following formula:

$$GoF = \sqrt{rata - rata AVE \times rata - rata R Square}$$

$$GoF = \sqrt{0,660 \times 0,715}$$

$$GoF = \sqrt{0,472}$$

$$GoF = 0,687$$

The GoF calculation in this study yields a value of 0.687, which falls into the large GoF category. Therefore, it can be concluded that the model generated in this study has a good overall fit.

Discussion of Research Findings

The Effect of Work Environment on Students' Intention to Pursue a Career as a Public Accountant

Hypothesis 1 states that the work environment has a positive effect on students' intention to pursue a career as a public accountant. Based on the data analysis, the work environment does have a positive effect on students' career intentions, thus Hypothesis 1 is accepted. This result indicates that the better students perceive the work environment in the public accounting profession, the higher their intention will be to pursue a career as a public accountant.

The work environment is one of the factors that can influence an individual's level of productivity. The public accountant profession is often associated with high work pressure. Individuals who perceive the work environment as supportive of performance are more likely to develop the intention to pursue a career in public accounting. In the

context of the Theory of Planned Behavior (TPB), this relates to subjective norms, referring to the individual's beliefs about social pressure or support from people around them (e.g., family, friends, lecturers). When the social environment provides support or positive views about the accounting work environment, the individual may feel social pressure, thereby fostering an intention to pursue a career in the field.

The desire to work in an environment that enhances personal performance, coupled with social support, encourages students to choose this career path. This finding aligns with previous research conducted by Ariyani & Jaeni (2022) on accounting students at various universities in Central Java, as well as Putra (2021), Rachmawati & Wulan (2023), Suniantara & Dewi (2021), and Syarief et al. (2024), all of which found that the work environment has a significant influence on students' career choice to become public accountants.

The Effect of Professional Training on Students' Intention to Pursue a Career as a Public Accountant

Hypothesis 2 states that professional training has a positive effect on students' intention to become public accountants. The analysis shows that professional training does indeed have a positive effect, and thus Hypothesis 2 is accepted. This indicates that the more frequently students participate in professional training, the stronger their intention becomes to pursue a public accounting career. Accounting students who view professional training as essential and beneficial for developing their competencies and understanding the nature of public accounting work (Umar & Bello, 2019) tend to develop a stronger career intention in this field.

Within the framework of TPB, attitude toward behavior refers to how an individual evaluates a specific behavior as beneficial or detrimental—in this case, choosing a career as a public accountant. Students who believe that participating in professional training improves competence and career opportunities will develop positive behavioral beliefs. These beliefs lead to a favorable evaluation of training programs and reinforce intentions to pursue careers in public accounting. Hence, positive student perceptions of professional training shape a stronger intention to become a public accountant.

This finding is consistent with previous studies such as those conducted by Irawan & Haryono (2024) on students at Universitas Tanjung Pura, Naibaho & Poniman (2024) on students in Batam, Rachmawati & Wulan (2023) on students in East Jakarta, and Cahyadi et al. (2019) on students at STIE Perbanas Surabaya.

The Effect of Self-Efficacy on Students' Intention to Pursue a Career as a Public Accountant

Hypothesis 3 posits that self-efficacy has a positive effect on students' intention to pursue a public accounting career. The analysis confirms this positive influence, and Hypothesis 3 is thus accepted. This finding suggests that the more confident individuals are in their abilities, the stronger their career intention to become public accountants.

Self-efficacy is crucial for increasing one's intention to pursue a career in public accounting. Within the TPB framework, this aligns with perceived behavioral control, which refers to the individual's belief in their capability to perform a specific behavior (Ajzen, 1991). Career decision-making behavior is strongly influenced by one's level of confidence in choosing a career (Hansellek et al., 2023). Perceived behavioral control impacts intentions, as individuals who feel capable and confident are more likely to engage in that behavior. In this context, accounting students who believe in their abilities

are more confident in facing the challenges of a public accounting career, thereby increasing their intention to pursue it.

This result is in line with previous studies by Pratama & Rahmaita (2023) on students at Universitas Dharma Andalas, Ramadhani & Mimba (2024) on students at Universitas Udayana and Universitas Pendidikan Ganesha, Sofiah et al. (2024) on students at various Islamic and state universities in Malang, and Umar & Bello (2019) on students at Yobe State University, all of which found a positive effect of self-efficacy on students' intention to choose a career as a public accountant.

4. CONCLUSION

Based on the research results, hypothesis testing, and discussion, the following conclusions can be drawn:

- 1) The work environment has a positive effect on students' intention to pursue a career as a public accountant, which means that the more favorable students' perceptions are of the public accounting work environment, the stronger their intention becomes to pursue such a career.
- 2) Professional training has a positive effect on students' intention to become public accountants, indicating that the more frequently students participate in professional training, the stronger their intention to pursue a career in public accounting.
- 3) Self-efficacy has a positive effect on students' intention to pursue a career as a public accountant, suggesting that the more confident individuals are in their own abilities, the greater their intention to pursue a career in public accounting.

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