Analysis of Factors Influencing Accounting Students' Career Intentions with Third-Party Mediation

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Abstract
This study explores the factors influencing the intention of accounting students in Indonesia to pursue a career as a public accountant. Using the Theory of Reasoned Action (TRA) and Theory of Planned Behavior (TPB) framework, this research identifies that intrinsic motivation, extrinsic motivation, third-party influence, subjective norm, and career exposure play a role in shaping students' career intentions. The methodology used includes a questionnaire survey distributed at the Faculty of Economics, Using Lisrel statistical analysis to test the proposed hypotheses. The results showed that intrinsic motivation, extrinsic motivation, subjective norms, and career exposure significantly affect the career intentions of accounting students. In addition, the influence of third parties such as family, friends, and lecturers acts as a strong mediator in shaping career intentions. Based on the results of the study, it is recommended that educational institutions and accounting educators pay more attention to these factors in guiding students in making the right career decisions. Increased career exposure programs and support from third parties are expected to increase student interest in a career in accounting, especially as a public accountant.
Keywords: Accounting Career Intention, Third Party, Intrinsic Motivation, Extrinsic Motivation, Subjective Norm, Career Exposure

1. INTRODUCTION

The public is well aware that the accounting profession in general offers a variety of career prospects [1] At the same time, according to [2] and [3], the prospects for advancement for accounting professionals in general are better in the field of accounting compared to other professions. Accounting professionals can work in areas such as auditing, taxation, financial reporting, business advisory, cost and management accounting, accounting information systems, etc. [4]. However, many countries are facing a shortage of qualified public accountants. For instance, India had 2.19 lakh qualified CAs in 2019, but the demand from both private and public sector companies is much higher. This is highly inadequate considering the size of the country and its rapidly growing economy, which requires accountants to play a crucial role in driving its growth. Additionally, the accounting profession has undergone fundamental changes due to globalization [5] and the COVID-19 pandemic.

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Moreover, the rise in financial irregularities globally has posed additional obstacles to the integrity and responsibility of accountants towards the public. Additionally, with the rapid progress in technology, accounting professionals need a variety of knowledge, skills, and competencies that are distinct from those in the past. [6] have stated that a significant number of potential students are attracted to the field of accounting due to their ambition to become public account-ants. To better prepare accounting students for the rising expectations of society, they need to be adequately equipped to embrace these changes and challenges. Previous studies by [7] and [8] have highlighted various factors that impact accounting students' career decisions upon graduation.

The education system in Indonesia is regulated by the Ministry of Education and Culture (Kemendikbud). Currently, Indonesia is preparing to face the demographic bonus in 2025-2035, when the productive age population of Indonesia will reach 46.7%. Indonesia hopes to leverage this demographic bonus and turn the current generation into the Golden Generation in 2045, which marks 100 years of Indonesia's independence (1945-2045). By 2045, the world economy is predicted to shift to Asia, and Indonesia aims to be part of it. Therefore, Indonesia is actively investing in human resources, one of which is by implementing the mandatory 12-year education program since 2016. This program requires all school-aged children to receive quality education and complete their education from elementary school to junior high school, and high school (Kemendikbud, 2017).

Upon finishing secondary school, this new generation has the option to pursue higher education. As per Law Number 20 of 2003 regarding the National Education System, the higher education system in Indonesia comprises five institutions, namely academies, polytechnics, colleges, institutes, and universities. Academies, colleges, and institutes offer only a specific field of study. Polytechnics concentrate on applied education, while universities offer various disciplines in both applied and academic education [9].

In Indonesia, there are five primary accounting jobs available for accounting graduates, including private accountant, public accountant, government accountant, tax officer, and accounting teacher/professor. Graduates can pursue one of these careers after completing their undergraduate studies, with the exception of becoming an accounting professor, which requires a postgraduate degree. Each job has its own specialized exam and career progression.

All accountants in Indonesia are members of the Indonesian Institute of Account-ants (IAI). IAI membership consists of three types, namely professional accountants, associate members, and junior members. Professional accountants are accountants who have the Registered Accountant (RNA) and Chartered Accountant (CA) certificates. Associate members are accountants who have RNA, but do not yet have the CA certificate, while junior members are accounting students.

Based on data from the Financial Profession Development Center (PPPK) of the Ministry of Finance until February 2023, it is recorded that Indonesia has 1,464 registered public accountants as active members and 472 Public Accountant Offices (KAP). Although this number seems significant, the comparison with Indonesia's population of more than 281 million people shows that the number of public accountants is relatively small. In the context of ASEAN, data from the ASEAN Chartered Professional Accountant (ASEAN CPA) and the population of ASEAN coun-tries in early 2023 revealed that Indonesia has a ratio of 1:121,792, meaning one professional accountant for every 121,792 people. This comparison shows that Indonesia has a shortage of professional accountants compared to neighboring countries such as Malaysia, which has a ratio of 1:20,141, and Singapore with a ratio of 1:5,562. This difference reflects disparities in the development and demand for professional accounting services in these three countries, highlighting the importance of developing and enhancing the sustainability of the accounting profession in Indonesia.

In order to become a professional accountant, accounting graduates need to acquire RNA and CA certifications. These certifications can be obtained by completing the Professional Accountant Education Program (PPAk) for two semesters and successfully passing the accounting competency exam. The low pass rate in this exam may contribute to the shortage of professional accountants, a situation that is also observed in other developing countries such as Brazil [10].

Numerous studies have been conducted to investigate the important factors influencing the career decisions of accounting students, such as in the United States [11] [12] [13], in Brazil [14] [15] [10] [16], in Europe [17], in Africa [17] [18] [19] [20] , in the Middle East [21], cor in Asia [22] [23] [24] . Likewise, many Indonesian researchers have also conducted similar studies with different approaches [25] [26] [27] [28] [23] [29] [30] [31] [32] [33] .

The career choices of students are influenced by the perceptions and stereotypes they develop from their personal knowledge. They gather information from alumni, family, professors, and even textbooks [22] [19] [21] . Therefore, it is necessary to stimulate students to start thinking seriously about their desired careers early on, so that they can make optimal use of campus facilities. In this regard, the role of accounting educators is crucial. Universities and professors should guide students to make the right career choices [34] [18].

A large number of research studies have employed the Theory of Planned Behavior (TPB) to elucidate their findings [27] [30] [16] [31] [35] [36] [37]. This study further contributes by utilizing Victor Vroom's Expectancy Theory and Maslow's Hierarchy of Needs Theory to explain accounting students' career choices in Indonesia [38]. The reason for utilizing both theories is due to previous research indicating that individuals choose certain careers not only for money or salary, but also for factors such as recognition, social values, and work environment. They also hope that the chosen career not only provides financial security, but also goodwill or prestige (recognition).

The role of a public accountant is to bridge the relationship between management and owners, or management overseeing a business unit. The primary function of the public accountant profession lies in auditing activities, with the aim of providing a reasonable opinion on the financial reports prepared by management [39]. Public accountants' opinions are beneficial for parties related to financial statements, namely company parties (management) and parties outside the company (investors, creditors, government, and the public) in decision-making. One of the factors underlying accounting students to pursue a career as public accountants is interest [40]. Accounting students' interest can come from the students themselves, such as motivation, perception, emotions, and needs. It can also come from outside the students, such as family, school, and society environments. Interest is an individual's desire for a particular object that makes the individual feel happy about that object [41].

Interest is a preference and attraction towards a specific thing or activity, without any external influence, but rather as a result of participation, knowledge, and habit (Rachel, 2013). Interest can be described as a state that arises along with a sense of joy that is connected to one's own needs or desires. It is seen as a mediator of motivational factors that influence behavior (Mahmud, 2008). As noted by [42], there is a lack of interest among accounting students in pursuing a career as a public accountant. The path to becoming a public accountant is challenging, requiring a significant investment of both time and money. This difficulty is a contributing factor to the profession's limited popularity in Indonesia, as indicated by the low number of public accountants. According to data from the Indonesian Institute of Accountants, there are approximately 40,000 registered accountants in total, with only around 1,000 of them being public accountants.

When compared to Indonesia's population of 250 million people, the ratio stands at 1:250,000. This ratio differs greatly from those in Malaysia and Singapore, which are 1:23,000 and 1:5,000 respectively. This scenario highlights the shortage of accountants in government institutions across Indonesia, with a deficit of up to 25,000 individuals (AKUBANK, 2021). To become a public accountant, one must first pass the public accountant certification exam to obtain a license to practice as a public accountant. The Indonesian Institute of Public Accountants (IAPI) has stated that Indonesia is experiencing a shortage of public accountants and still needs a large number of these professionals to anticipate the growth of the business sector. Indonesia only has 4,000 public accountants, compared to neighboring Thailand, which has half the GDP of Indonesia but has 12,000 public accountants (CNN Indonesia, 2019).

[36] suggest that in China, the career decisions of accounting students are influenced by parents, teachers, and friends. [43] uncover that accounting educators have a significant impact on shaping students' perspectives when it comes to making career decisions. In this scenario, a variety of factors, whether intrinsic or extrinsic, affect students in determining the career path they will pursue in the field of accounting.

Extensive research has been conducted to investigate various factors related to accounting students' career decisions. Studies supporting the Theory of Planned Behaviour (TPB) indicate that attitudes towards professional accountants [44] [43] [45] [46] [47] [3] , subjective norms [48] [49] [50], and perceived behavioural control [51] [52] [53] have a positive influence on accounting students' career choices. This study is built upon this research area aiming to explain the factors influencing

Indonesian accounting students' intention to pursue a career as a public accountant. Previous research on factors influencing accounting students' career choices has predominantly focused on intrinsic and extrinsic factors without considering validated theoretical models [54] [55] [56] [57] [58] [59] [48] [60] [43] [61] [62] [63] [21] [64] . Previous studies utilizing a simplified TRA in the accounting profession have shown that intrinsic and extrinsic factors significantly influence students' behavioral beliefs regarding the accounting profession [44] [65] [66] [67] .

Furthermore, several models have been utilized to investigate students' beliefs and intentions regarding the accounting profession. Some of these models include the Theory of Planned Behaviour (TPB) [68] [69] [37] and the Social Cognitive Career Theory (SCCT) [70]. However, the TRA has been proven successful in mapping the relationship between beliefs and career choices in the field of accounting compared to other models. The reason for TRA's popularity is that it offers a clear and effective way to understand what drives people's actions. As [71] point out, TRA excels at measuring and identifying these key factors. Furthermore, TRA establishes a cause-and-effect relationship that connects behavioral beliefs and normative beliefs with the intention to engage in specific behavior through personal attitudes and subjective norms [71]. This study aims to analyze the factors influencing the formation of accounting students' career intentions through a third party as a mediator.

2. METHODS

A sample is a subset of individuals selected from a population (Sekaran, 2006). The sampling technique used in this study was purposive sampling. The data collection method for this research was a questionnaire. A questionnaire is a data collection tool that consists of a series of questions to be answered by respondents. Data analysis techniques were conducted using descriptive analysis and Structural Equation Modeling (SEM).

Aligned with the research goals of quantifying the influence of independent variables (intrinsic motivation, extrinsic motivation, subjective norms, and career exposure) on students' career aspirations, and considering the mediating role of third-party influence, the study adopted LISREL SEM as the modeling approach and solution technique for analysis. LISREL SEM, a structural equation modeling method, was employed in this research to serve as a measurement model, enabling the confirmation of the influence of multiple dimensions/variables through a moderating variable.

3. RESULTS AND DISCUSSION

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3.1. *Outer Model Evaluation Validity Testing*

Convergent validity, a measure of construct validity, is evaluated by examining the loading factor for each indicator of a construct. A common criterion for assessing convergent validity is that the loading factor value should surpass 0.7. As presented in Table 1, all indicator items exhibit loading factor values greater than 0.7. Consequently, all questionnaire items employed in this research are deemed valid..

Table 1. Validity Testing Results

Variable	Item Code	Outer Loadings	Description
Intrinsic Motivation	X1.1	0.824	Valid
	X1.2	0.861	Valid
	X1.3	0.886	Valid
	X1.4	0.846	Valid
	X1.5	0.909	Valid
Extrinsic Motivation	X2.1	0.842	Valid
	X2.2	0.845	Valid
	X2.3	0.773	Valid
	X2.4	0.871	Valid
	X2.5	0.880	Valid
	X2.6	0.794	Valid
Subjective Norm	X3.1	0.932	Valid
	X3.2	0.801	Valid
	X3.3	0.878	Valid
	X3.4	0.818	Valid
	X3.5	0.776	Valid
	X3.6	0.747	Valid
Career Exposure	X4.1	0.851	Valid
	X4.2	0.824	Valid
	X4.3	0.882	Valid
	X4.4	0.889	Valid
	X4.5	0.842	Valid
Accounting Career Intention	Y.1	0.841	Valid
	Y.2	0.863	Valid
	Y.3	0.827	Valid
	Y.4	0.860	Valid
	Y.5	0.862	Valid
	Y.6	0.865	Valid

Variable	Item Code	Outer Loadings	Description
	Y.7	0.822	Valid
	Y.8	0.793	Valid
	Y.9	0.891	Valid
Third Party	Z.1	0.851	Valid
	Z.2	0.902	Valid
	Z.3	0.879	Valid
	Z.4	0.887	Valid
	Z.5	0.889	Valid
	Z.6	0.879	Valid

Source: SmartPLS version 3.0 data, 2024

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  3.2. *Average Variance Extracted (AVE) Test*

As presented in Table 2, the AVE values for all variables surpass the 0.5 threshold, indicating that the measures used adequately capture the intended constructs. Notably, the Extrinsic Motivation variable exhibits the lowest AVE value of 0.690, which is still above the minimum requirement.

Table 2. Average Variance Extracted (AVE) Test Results

Variable	AVE	Description
Intrinsic Motivation	0.750	Valid
Extrinsic Motivation	0.697	Valid
Subjective Norms	0.685	Valid
Career Exposure	0.736	Valid
Accounting Career Intention	0.718	Valid
Third Party	0.769	Valid

Source: SmartPLS version 3.0, 2024

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3.3. *Reliability Testing*

Based on table 3, it can be seen that all variables in this research model are reliable because composite reliability> 0.7. All variables in this research model are reliable because Cronbach's alpha> 0.7 7 [72].

Table 3. Composite Reliability Testing Results

Variable	Composite Reliability	Cronbach's Alpha	Description
Intrinsic Motivation	0.937	0.923	Reliable
Extrinsic Motivation	0.932	0.915	Reliable
Subjective Norms	0.928	0.924	Reliable
Career Exposure	0.933	0.916	Reliable
Accounting Career Intention	0.958	0.951	Reliable
Third Party	0.959	0.950	Reliable

Source: SmartPLS version 3.0, 2024

3.4. *Inner Model (Model Structural)*

R Square (R^2)

R^2, a coefficient of determination, is employed to assess the proportion of variance in the dependent variable (e.g., Third-Party Influence, Accounting Career Intention) that can be attributed to the independent variables (e.g., Intrinsic Motivation, Extrinsic Motivation, Subjective Norm, Career Exposure). R2 values range from 0 to 1, with higher values indicating a stronger association between the independent and dependent variables. As presented in Table 4, the R2 values for both Third-Party Influence (0.762) and Accounting Career Intention (0.703) exceed 0.7, suggesting that the independent variables collectively explain a considerable portion of the variance in the dependent variables. This implies that Intrinsic Motivation, Extrinsic Motivation, Subjective Norm, and Career Exposure significantly influence Third-Party Influence, which in turn substantially impacts Accounting Career Intention.

Table 4. R2 Value of Each Variable

Variable	R Square	R Square Adjusted

Third Party	0.762	0.758
Accounting Career Intention	0.703	0.696

Source: SmartPLS Testing Results version 3.0, 2024

Effect Size (F^2)

Based on Table 5, it can be concluded that for the variables Intrinsic Motivation, Extrinsic Motivation, Subjective Norms and Career Exposure have an effect size value of 0.082, 0.210, 0.074 and 0.198 which have a small and medium influence on the Third Party. For the variables of Intrinsic Motivation, Extrinsic Motivation, Subjective Norms, Career Exposure and Third Party, the effect size value is 0.026, 0.047, 0.084, 0.016 and 0.072 which have a small influence on Accounting Career Intention.

Table 5. Effect Size (F^2) Value

Variable	Third Party	Accounting Career Intention
Intrinsic Motivation	0.082	0.026
Extrinsic Motivation	0.210	0.047
Subjective Norm	0.074	0.084
Career Exposure	0.198	0.016
Third Party		0.072

Source: SmartPLS version 3.0, 2024

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    3.5. *Predictive Relevance Score (Q^2)*

Based on the results of the above calculations, it can be seen that the magnitude of the Q^2 value has a range of $0 < Q^2 < 1$, where the closer to 1 means the better the model. Because all variables have a value of $Q^2 > 0$, it can be concluded that the model has predictive relevance.

Table 6. Predictive Relevance Score (Q^2)

	SSO	SSE	Q^2 (=1-SSE/SSO)
Intrinsic Motivation	1,125.000	1,125.000	
Extrinsic Motivation	1,350.000	1,350.000	

Subjective Norm	1,350.000	1,350.000	
Career Exposure	1,125.000	1,125.000	
Accounting Career Intention	2,025.000	1,080.038	0.467
Third Party	1,575.000	719.658	0.543

Source: Testing Results version 3.0, (2024)

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  3.6. *Hypothesis Testing*

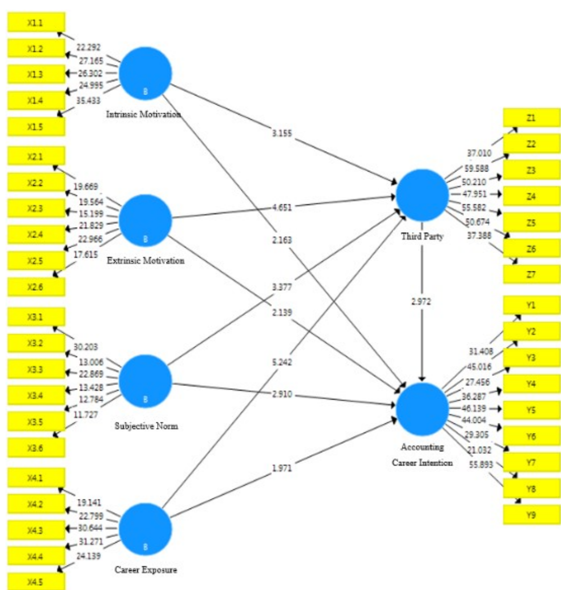

Figure 1. Inner Model

The stages of testing the structural model (hypothesis testing) are carried out with the following steps:

Table 7. Hypothesis testing of direct influence

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Intrinsic Motivation □ Accounting Career Intention	0.149	0.152	0.069	2.163	0.031
Extrinsic Motivation □ Accounting Career Intention	0.165	0.181	0.077	2.139	0.033
Subjective Norm □ Accounting Career Intention	0.240	0.246	0.082	2.910	0.004
Career Exposure □ Accounting Career Intention	0.117	0.132	0.059	1.971	0.049
Third Party □ Accounting Career Intention	0.300	0.265	0.101	2.972	0.003

Source: SmartPLS version 3.0, 2024

As for the analysis of the effect of mediating variables, it can be seen in the table below.

Table 8. Hypothesis Testing of Indirect Influence

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Intrinsic Motivation □ Third Party □ Accounting Career Intention	0.068	0.059	0.029	2.369	0.018
Extrinsic Motivation □ Third Party □ Accounting Career Intention	0.085	0.076	0.034	2.487	0.013
Subjective Norm □ Third Party □ Accounting Career Intention	0.059	0.053	0.026	2.272	0.024
Career Exposure □ Third Party □ Accounting Career Intention	0.101	0.089	0.040	2.534	0.012

Source: Test Results using SmartPLS version 3.0, 2024

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3.7. *Results and Discussion*

Based on the calculation results, the t-statistic value of 2.163 means > 1.96 and the sig. value of 0.031 is below 0.05, so H1 is accepted, which means that Intrinsic Motivation has a positive and significant influence on Accounting Career Intention, meaning that if Intrinsic Motivation increases, there will be an increase in the level of Accounting Career Intention and statistically has a significant influence. Based on the data processing results with SmartPLS version 3.0, it is known that the path coefficient value of Intrinsic Motivation on Accounting Career Intention is 0.149, which means that Intrinsic Motivation has a positive and significant influence on Accounting Career Intention. Intrinsic motivation is the motivation that comes from within oneself, encompassing self-satisfaction, creativity, autonomy, and a dynamic environment. Apart from intrinsic motivation, there is also another type of motivation known as extrinsic motivation. A study on the factors influencing career choices in accounting by Gen Y revealed that intrinsic factors such as the need for autonomy, creativity, as well as challenging and dynamic environments indeed have an impact on the career paths of Gen Y [15].

This individuals with strong internal drive, such as personal satisfaction, deep interest, and a desire to develop professionally in accounting, are more committed to pursuing a career in the field. This intrinsic drive plays a key role in motivating individuals to choose and persist in an accounting career, as they feel driven by internal factors rather than external factors such as salary or status. Studies show that when someone feels intrinsically motivated, they are more likely to show high dedication, perseverance, and sustained job satisfaction in the accounting profession. As a result, individuals with strong intrinsic motivation tend to have a higher intention to build a successful and sustainable career in the field of accounting.

A study using the Theory of Planned Behaviour (TPB) found that intrinsic motivation and parental influence are key factors influencing accounting career intentions among university students in Lebanon [45]. These results align with previous research and suggest that a strong interest in accounting is a major predictor of pursuing a career in the field [73] [70]. Individual interests, particularly in numbers, financial systems, and creativity, influence students' accounting choices [74]. Studies in line with research findings [75] [76] [77] [78] [79] consistently demonstrate that intrinsic motivation has a positive impact on students' intention in the field of accounting. Accounting students' career aspirations are not only influenced by intrinsic factors, but also by extrinsic motivation. Extrinsic motivation, derived from external rewards and incentives, can be a significant driving force behind career choice. For example, the prospect of extensive job opportunities and attractive salaries in accounting can motivate individuals to pursue a career in this field.

Based on the calculation results, a t-statistic value of 2.139 was obtained, which means > 1.96 and a sig. value of 0.033 below 0.05, then H2 is accepted, which means that Extrinsic Motivation has a positive and significant influence on Accounting Career Intention, meaning that if Extrinsic Motivation increases, there will be an increase in the level of Accounting Career Intention and statistically has a significant influence. Based on the data processing results with Lisser version 3.0, it is known that the path coefficient value of Extrinsic Motivation on Accounting Career Intention is 0.165, which means that Extrinsic Motivation has a positive and significant influence on Accounting Career Intention. Extrinsic motivation, which stems from external rewards and incentives, can be a significant driving force behind career choices. For example, the prospect of ample job opportunities and attractive salaries in the accounting field can motivate individuals to pursue a career in this domain.

Research, including studies by [70] and [80], indicates that external motivators like high salaries and plentiful job opportunities may not be the driving force behind career choices for accounting students. Contrasting viewpoints exist regarding the influence of extrinsic motivation on accounting students' career decisions. While some studies suggest minimal impact, others, like [73] research, highlight that factors like job prospects and high salaries can positively influence career choices in the accounting field. Supporting the notion that extrinsic factors play a role in career choices, studies like [15] highlight the influence of job availability and security on accounting students' decisions. Similarly, [3], research indicates that Malaysian accounting graduates consider career prospects, job market demand, salary, and recognition when pursuing careers in accounting. In line with research by [79] and [79].

Based on the calculation results, a t-statistic value of 2.910 was obtained, which means > 1.96 and a sig. value of 0.004 below 0.05, then H3 is accepted, which means that Subjective Norm has a positive and significant influence on Accounting Career Intention, meaning that if Subjective Norm increases, there will be an increase in the level of Accounting Career Intention and statistically has a significant influence. Based on the data processing results with SmartPLS version 3.0, it is known that the path coefficient value of Subjective Norm on Accounting Career Intention is 0.240, which means that Subjective Norm has a positive and significant influence on Accounting Career Intention, indicating that this factor has a positive and significant impact on influencing an individual's decision to choose a career in the field of accounting.

Subjective Norm, a key component of the TPB, emphasizes the impact of perceived social expectations, particularly family roles, on individual behavior. This concept holds particular relevance for Asian students, whose career decisions may be more heavily influenced by family expectations compared to their Western counterparts. Studies like [81] and [67] highlight the significant role of parental pressure in shaping Asian students' choices to major in accounting. This aligns with [82] findings in the Australian context, further emphasizing the prevalence of parental influence in this educational decision [67].

A growing body of research underscores the pivotal role of educators in influencing students' career decisions, particularly in the field of accounting. Studies like [83] and consistently demonstrate that university professors, classroom teachers, and accounting faculty play a significant role in shaping students' perceptions and choices regarding accounting as a career path. This notion is further supported by [85] and [86] findings, which emphasize the substantial influence of educators on students' intentions to pursue accounting careers. The results of the study reveal that subjective norms play a crucial role in shaping students' inclination towards becoming external government auditors [87], as well as impacting their decision to not opt for a career in accounting [88].

Based on the calculation results, a t-statistic value of 1.971 was obtained, which means > 1.96 and a sig. value of 0.049 below 0.05, then H4 is accepted, which means that Career Exposure has a positive and significant influence on Accounting Career Intention, meaning that if Career Exposure increases, there will be an increase in the level of Accounting Career Intention and statistically has a significant influence. Based on the data processing results with Lissrel version 3.0, it is known that the path coefficient value of Career Exposure to Accounting Career Intention is 0.117, which means that Career Exposure has a positive and significant influence on Accounting Career Intention. Career exposure for accounting students encompasses a range of experiences that connect them to the accounting profession and its diverse career paths. These experiences can include learning about professional accounting bodies, attending seminars on industry developments, engaging in real-world case studies, and exploring job opportunities [107]. Professional accounting institutions and universities play a critical role in facilitating career exposure opportunities for accounting students [89] [77]. Research indicates that students actively seeking public accounting careers are more likely to engage in these activities [90]. Moreover, even if students do not pursue specific accounting careers, career exposure can provide them with valuable lifelong learning experiences that can be applied in various professional settings [91].

Career exposure, as defined in this study, encompasses students' access to information about accounting careers and their potential trajectories. Research by [34] highlights that professional accounting bodies serve as a primary source of career exposure for accounting students. [92] underscore the importance of students gaining a comprehensive understanding of the nature of accounting work and the diverse career paths available within the field. They argue that increased exposure to career-related information empowers individuals to make more informed and well-rounded decisions about their future career choices.

Studies have shown that exposure to careers, along with intrinsic motivation, plays a crucial role in shaping the career paths of accounting students [77]. Exposure to the accounting profession through various experiences such as internships, practical training, and interactions with professionals can have a positive impact on students' attitudes, subjective norms, and perceived behavioral control, ultimately leading to a higher intention to pursue a career in accounting [93]. Furthermore, research indicates that exposure to different teaching approaches, such as innovative accounting courses involving presentations by accounting practitioners, can further enhance students' intentions, subjective norms, and attitudes towards pursuing a career in accounting [94].

Based on the calculation results, the t-statistic value obtained is 2.972, which means > 1.96 and the sig value of 0.003 is below 0.05, then H5 is accepted, which means that the Third Party has a positive and significant influence on Accounting Career Intentions, meaning that if the Third Party increases, there will be an increase in the level of Accounting Career Intentions and statistically has a significant influence. Based on the data processing results with SmartPLS version 3.0, it is known that the path coefficient value of the Third Party to Accounting Career Intentions is 0.300, which means that the Third Party has a positive and significant influence on Career Intentions. Career decisions are not made in isolation; they are often shaped by the influence of various individuals and groups. Several previous studies have found that third-party influence is a significant factor affecting the career paths of accounting students. According to previous research, students are influenced by parents, siblings, friends, and lecturers in choosing an accounting major [95] [96] [80] [68] [20] , subject teacher [95] [96] , relatives [96], and friends [80].

While third-party influence, particularly from family and social circles, is often considered a significant factor in career decisions, a study by [97] presents a contrasting view. This study, conducted among final-year accounting students in Botswana, found that the influence of parents, peers, and secondary teachers was not a major determinant of career choices. Instead, students were more driven by factors such as career advancement opportunities, personal interest in the subject, job availability, and higher earning potential. Research has shown that third-party pressure plays a crucial role in shaping individuals' attitudes towards career changes and their subjective norms, which ultimately impact their intentions to change careers [98]. Furthermore, in the context of Corporate Social Advocacy (CSA), the perceived positive and negative influences of CSA on both in-group and out-group members can predict individuals' intentions to participate in social activism activities, such as boycotts and discursive actions, highlighting the role of third-party perceptions in mobilizing social activism [99]. Additionally, in the context of Millennials in the banking industry, work-family conflict and job satisfaction have been identified as significant factors influencing turnover intentions, emphasizing the importance of external influences on career decisions [100].

Based on the calculation results, the t-statistic value obtained is 2.369, which means 1.96 and the sig. value of 0.018 is below 0.05, then H6 is accepted, which means that Intrinsic Motivation has a positive and significant influence on Accounting Career Intention through the Third Party mediation variable, meaning that changes in the value of the Third Party have a direct effect on the change in the influence between Intrinsic Motivation on Accounting Career Intention, or in other words, if the

Third Party increases, there will be an increase in the level of influence between Intrinsic Motivation on Accounting Career Intention and statistically has a significant influence. Based on the data processing results with SmartPLS version 3.0, it is known that the path coefficient value of Intrinsic Motivation on Accounting Career Intention through the Third Party mediation variable is 0.069, which means that Intrinsic Motivation has a positive and significant influence on Accounting Career Intention through the Third Party mediation variable. Intrinsic motivation, characterized by engaging in activities for personal fulfilment rather than external rewards, plays a crucial role in shaping the career decisions and academic trajectories of accounting students [101]. Research by [73] and [70] underscores the importance of intrinsic motivation in this context. Students who are intrinsically motivated to pursue accounting are driven by factors such as genuine interest in the subject, enjoyment of the learning process, and a desire to challenge themselves intellectually [70]. These internal motivations propel them to excel in their studies and explore career paths in accounting.

A growing body of research highlights the pivotal role of intrinsic motivation in shaping the career aspirations and decisions of accounting students. While third-party influences, such as family, friends, and educators, may not have a statistically significant impact on these career intentions [76] [77] [102] , intrinsic motivation stands out as a key determinant. Studies by [76], [77], and [102] consistently demonstrate that intrinsic motivation is a more powerful factor in influencing accounting students' career choices. This notion is further supported by the findings of [103], who established a positive correlation between intrinsic motivation and accounting students' preferences for specific career paths. [70] further emphasize the importance of intrinsic motivation and career exposure as the primary drivers of accounting students' career preferences.

Based on the calculation results, a t-statistic value of 2.487 was obtained, which means > 1.96 and a sig. value of 0.013 below 0.05, then H7 is accepted, which means that Extrinsic Motivation has a positive and significant influence on Accounting Career Intentions through the Third Party mediation variable, meaning that changes in the Third Party value have a direct effect on the change in the influence between Extrinsic Motivation on Accounting Career Intentions or in other words, if the Third Party increases, there will be an increase in the level of influence between Extrinsic Motivation on Accounting Career Intentions and statistically has a significant influence. Based on the data processing results with SmartPLS version 3.0, it is known that the path coefficient value of Extrinsic Motivation on Accounting Career Intentions through the Third Party mediation variable is 0.085, which means that Extrinsic Motivation has a positive and significant influence on Accounting Career Intentions through the Third Party mediation variable. While extrinsic motivation, driven by external rewards or pressures, can influence career decisions, research suggests that it may not be directly impacted by third-party influences, such as family, friends, or educators, in the context of accounting students' career intentions. Studies by [77] support this notion, demonstrating that the influence of extrinsic motivation on career intentions through third parties is not statistically significant. Instead, factors like intrinsic motivation, stemming from personal interest and enjoyment, and career exposure, which provides insights into potential career paths, have been found to exert a stronger influence on accounting students' career choices [102]. These findings underscore the importance of comprehending the diverse factors that shape accounting students' career aspirations.

Based on the calculation results, a t-statistic value of 2.272 was obtained, which means > 1.96 and a sig. value of 0.024 below 0.05, then H8 is accepted, which means that Subjective Norm has a positive and significant influence on Accounting Career Intention through the Third Party mediation variable, meaning that changes in the Third Party value have a direct effect on the change in the influence between Subjective Norm and Accounting Career Intention or in other words, if the Third Party increases, there will be an increase in the level of influence between Subjective Norm and Accounting Career Intention and statistically have a significant influence. Based on the data processing results with SmartPLS version 3.0, it is known that the path coefficient value of Subjective Norm on Accounting Career Intention through the Third Party mediation variable is 0.059, which means that Subjective Norm has a positive and significant influence on Accounting Career Intention through the Third Party mediation variable. Subjective norms, reflecting individuals' perceptions of others' expectations and approvals, play a significant role in shaping accounting career intentions. Studies have shown that third-party influences, particularly family, counselors, and teachers, can substantially impact accounting career choices through the lens of subjective norms [104]. Parental influence is particularly strong in influencing high school students' decisions to pursue accounting majors in higher education [105]. The presence of counselors and teachers can bolster students' self-belief and potentially moderate the influence of parental opinions. Additionally, subjective norms have been identified as a key predictor of whistleblower intentions among accounting students and professionals, both through internal and external reporting mechanisms [79]. However, the extent to which subjective norms influence whistleblower intentions may vary depending on the specific context and individual characteristics [106].

This indicates that individuals' beliefs about how important people around them view careers in accounting can strengthen their intention to choose that career, especially when opinions or encouragement from third parties also influence. In this context, third parties may include mentors, teachers, or experienced professionals in the field of accounting. They act as mediators that strengthen the relationship between subjective norms and career intentions, as their views and support increase individuals' confidence to pursue a career in accounting. Thus, positive subjective norms from the surrounding environment and supportive third-party interventions can together enhance individuals' intentions to pursue a career in accounting.

Based on the calculation results, a t-statistic value of 2.534 was obtained, which means > 1.96 and a sig. value of 0.012 below 0.05, then H9 is accepted, which means that Career Exposure has a positive and significant influence on Accounting Career Intentions through the Third Party mediation variable. This means that changes in the Third Party variable have a direct effect on the change in the influence between

Career Exposure and Accounting Career Intentions, or in other words, if the Third Party increases, there will be an increase in the level of influence between Career Exposure and Accounting Career Intentions and statistically have a significant influence. Based on the data processing results with SmartPLS version 3.0, it is known that the path coefficient value of Career Exposure to Accounting Career Intentions through the Third Party mediation variable is 0.101, which means that Career Exposure has a positive and significant influence on Accounting Career Intentions through the Third Party mediation variable. Research by [77] and [102] supports this notion. However, the influence of third parties, such as family, friends, and educators, on accounting career intentions has yielded mixed results. [70] found that third-party influence was not statistically significant in shaping accounting career intentions, while [93] reported a negative relationship between third-party influence and career paths.

Career exposure, encompassing opportunities to gain insights into accounting careers, can exert an influence on accounting career intentions through the involvement of third parties such as educational institutions, companies, or related professions. This exposure can foster a deeper understanding and interest in accounting careers, potentially steering individuals towards informed career decisions. Research has demonstrated that external factors, including information from third parties, can play a role in shaping an individual's career aspirations. Career exposure through diverse channels, such as educational institutions, professional interactions, and company engagements, can significantly influence an individual's inclination towards pursuing a career in accounting.

This means that when individuals have more exposure to information and experiences related to accounting careers, they tend to have a stronger intention to pursue a career in that field. Third-party mediation, such as mentors, career counselors, or professionals in the accounting field, strengthens this relationship by providing relevant insights, support, and encouragement. With third-party mediation, individuals are more likely to understand the opportunities and challenges in accounting careers, which in turn increases their motivation to pursue that career path. Overall, career exposure and support from third parties work together to significantly increase an individual's intention to choose a career in accounting.

4. CONCLUSION

This study successfully identified and analyzed various factors influencing the intention of accounting students in Indonesia to pursue a career as a public accountant. Using the Theory of Reasoned Action (TRA) and the Theory of Planned Behavior (TPB) framework, the study found that intrinsic motivation, extrinsic motivation, subjective norms, and career exposure play a significant role in shaping students' career intentions. Intrinsic motivation such as self-satisfaction and creativity, as well as extrinsic motivation such as financial rewards and recognition, were found to positively contribute to students' intentions to pursue an accounting career. Subjective norms involving family influence, advisors, and teachers also proved to have a significant impact. In addition, career exposure, which includes exposure to information and experiences related to accounting careers, has a positive impact on students' intentions. The study also highlights the important role of third parties, such as mentors or the educational environment, which serve as mediators in strengthening the relationship between motivation, subjective norms, career exposure, and students' career intentions. Thus, the results of this study not only support and expand the application of TRA and TPB in the context of accounting careers but also provide practical implications for the development of more effective curriculum and educational strategies to enhance students' interest and readiness in pursuing a career as a public accountant. By understanding and applying these findings, educational institutions and relevant stakeholders can be more effective in preparing students to face the challenges and opportunities in the accounting profession.

The findings of this research offer various suggestions, such as :

1. Institutions of education should develop a more practical curriculum that is integrated with the accounting industry. Adding internship programs, case studies, and collaborative projects with accounting firms can provide valuable hands-on experience for students. Universities and accounting schools need to organize more seminars, workshops, and extracurricular activities involving accounting practitioners. This exposure can help students better understand career prospects and challenges in the accounting profession.
2. Educational programs should be designed to enhance students' intrinsic and extrinsic motivation. For example, organizing accounting competitions, awards for academic achievements, and opportunities to participate in real projects can increase students' self-satisfaction and recognition received.

Further research is recommended to explore other factors that may influence students' career intentions in the field of accounting or other fields. Further research can also deepen the analysis of the role of third-party mediators in different cultural contexts.

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