

Does The Internship Experience Affect to the Career Intentions as an Accountant?

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Abstract

This research purpose are to examine the factors that influence career intentions as an accountants from the perspective of TPB theory, to examine the effect of internship experience on attitude toward behavior, perception of behavioral control and subjective norms. The analyzed data using the SEM-PLS. The results indicated that: Sensory experiences had a positive but insignificant effect on attitude toward behavior. Besides, it had a negative and insignificant effect on subjective norms and perceived behavior control; Affective experiences had a positive and significant effect on attitude toward behavior. Besides, it had a positive but insignificant effect on subjective norms and perceived behavior control; Physical experiences had a negative and significant effect on attitude toward behavior. Besides, it had a positive but insignificant effect on subjective norms. Furthermore, it had a negative and significant effect on perceived behavior control; Cognitive-creative experiences had a positive and significant effect on attitude toward behavior, subjective norms, and perceived behavior control; Relation experiences had a positive and significant effect on attitude toward behavior, subjective norms, and perceived behavior control; Attitude toward behavior, subjective norms, and perceived behavior control had a positive and significant effect on career intention as an accountant. This results contributes to encouraging and the success of campus management with a one year industrial internship curriculum program.

Keywords: *Internship Experience; Career Intention as an Accountant; The Theory of Planned Behavior*

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INTRODUCTION

Vocational education as part of the national education system plays a very strategic role in the realization of a skilled workforce, in which skills and competencies are the main things that need to be considered. Therefore, higher education institutions and industry must be able to develop various industrial transformation strategies by paying special attention to the Human Resources (HR) sector. At the same time, higher education institutions are required to formulate strategic policies from various aspects ranging from institutional management to fields of study, curriculum, resources, development of cyber universities, research and development, and making innovation. Based on Decree No. 123/M/KPT/2019 from Indonesia's Ministry of Research, Technology, and Higher Education, in order to strengthen student internships in the industrial world, it is necessary to develop a relevant curriculum between the learning process in higher education and the needs of the industry (Kemenristekdikti, 2019). In other words, to foster students' career intention of becoming a professional accountant, the lecturing process in a classroom is not enough.

Politeknik Negeri Batam is always making efforts to increase the independence, knowledge, and experience of students with various learning methods and curriculum renewal. One of them is the Industrial Internship Program. In 2019, the curriculum for the industrial internship program was changed. The program must be carried out in two semesters, which previously was only one semester. State Polytechnic of Batam collaborates with Indonesia's State-Owned Enterprises (Indonesian: *Badan Usaha Milik Negara* (BUMN)) in carrying out the BUMN Certified Internship Program (Indonesian: *Program Magang Bersertifikat BUMN*). The internship program is an effective way to develop students' skills as prospective human resources to meet the demand for competent workers and accelerate the absorption of unemployment. State Polytechnic of Batam also requires all graduates from D3 Accounting and D4 Managerial Accounting programs to take an accounting technician certification exam. Therefore, in addition to obtaining a degree in accounting studies, they will also get a certificate in accounting, which is a basic requirement to continue their career intentions to become professional accountants. It is to make their career opportunity wider than having to do self-promotion. All professions have different roles and responsibilities. Professional accountants in this study refer to public accountants, government accountants, teaching accountants, and corporate accountants.

According to the Indonesian Institute of Certified Public Accountants (Indonesian: *Institut Akuntan Publik Indonesia* (IAPI)), the number of public accountants in Indonesia is still small. Therefore, this profession is urgently needed in large quantity. Based on the data on the number of Annual Tax Returns (Indonesian: *Surat Pemberitahuan Tahunan* (SPT)), the WPB reports that the number of Indonesian companies is 700,000, in which only 30,000 of them use external audit services. Meanwhile, the registered certified public accountants in Indonesia are only 4,000 people (CNNIndonesia, 2019). If compared to other ASEAN countries, such as Singapore, Malaysia, Thailand, and the Philippines, the number of accountants in Indonesia is very small. Therefore, it is not surprising that many accountants from those countries come to Indonesia to take advantage of the potential opportunity for the accounting services market.

One of the factors that support and strengthen students' intention in determining a career as a professional accountant is internship experience. At State Polytechnic of Batam, one of the main requirements for completing the education process is through internships – a part of the job training that must be undertaken by students (Kartikaningdyah, 2013). By strengthening the internship program, students will have wider opportunities to put into practice all the knowledge they have learned during the lecturing process. At the same, through this program, they will gain contextual experience in the industrial world. According to Kolb, learning is the formation of knowledge through a continuous process with various experiences (Khalil, 2015). According to Schmitt, the experience is the occurrence of certain events that are responded to by someone so that each individual does not have the same experience (Chen, 2011).

The research design on career intentions as accountants that the researcher applied in this study refers to the Theory of Planned Behavior, namely attitude toward behavior, subjective norm, and perceived behavioral control (Ajzen I. &, 2005). Internship experience as an indicator related to individual psychology refers to Schmitt's Experiential Marketing theory which is divided into five aspects of experience: sensory experiences, affective experiences, physical experiences, cognitive-creative experiences, and relation experiences (Chen, 2011).

The results of a study conducted by Borgia showed that individuals with the same educational background plus professional internship experience will get a wider range of job offers and be promoted earlier than those without internship experience (Borgia, 2014). This finding is strengthened by a study conducted by Solikhah that empirically supports the Theory of Planned Behavior. She found that attitudes toward CPAs and CPA law, subjective

norm, and perceived behavior control influence the career intention in certified public accountants (CPAs). The Indonesian CPA Law has strengthened and validated the position, rights, and obligations of CPAs so that the implementation of the law is able to direct accounting students for having a career as a public accountant (Solikhah, 2014). Based on a study conducted by Wen, the results indicated that public accounting firms in China provide many internship opportunities for students. However, the intensive workload, pressure, and lack of guidance during the internship process at those firms give a negative impression on public accounting careers. Stressful jobs during internships can encourage students to prefer careers as freelance accountants rather than public accountants (Wen, 2018).

Furthermore, a study conducted by Arum and Indriayu showed that entrepreneurial intentions can be influenced by the internship experience, even though the contribution is only small. Broadly speaking, planned behavior can be influenced by variables from the internship experience. An internship experience can highly influence the mindset. Therefore, it is very important to improve students' attitudes for strengthening the intention to become an entrepreneur (Arum, 2016). However, the results of a study conducted by Dahanayake revealed that internship, workload, and training programs undergone by tourism students have a significant impact on the intention to work in the tourism industry in the future (Dahanayake, 2019).

METHODS

This study applied a quantitative design with the explanatory survey. The population in this study was internship students from the D3 Accounting and the D4 Managerial Accounting Programs of Politeknik Negeri Batam in 2019. Samples in this study were the entire members of the population a total of 223 students. The instrument for collecting data was a questionnaire. Surveys are the most accurate methods for obtaining and collecting the original data (Sudaryono, 2017). The employed data analysis technique was a structural equation modeling-partial least square (SEM-PLS) using smartpls 3.0 software. SEM was able to estimate simultaneous models so that it would be more accurate for theoretical testing (Solihin, 2013).

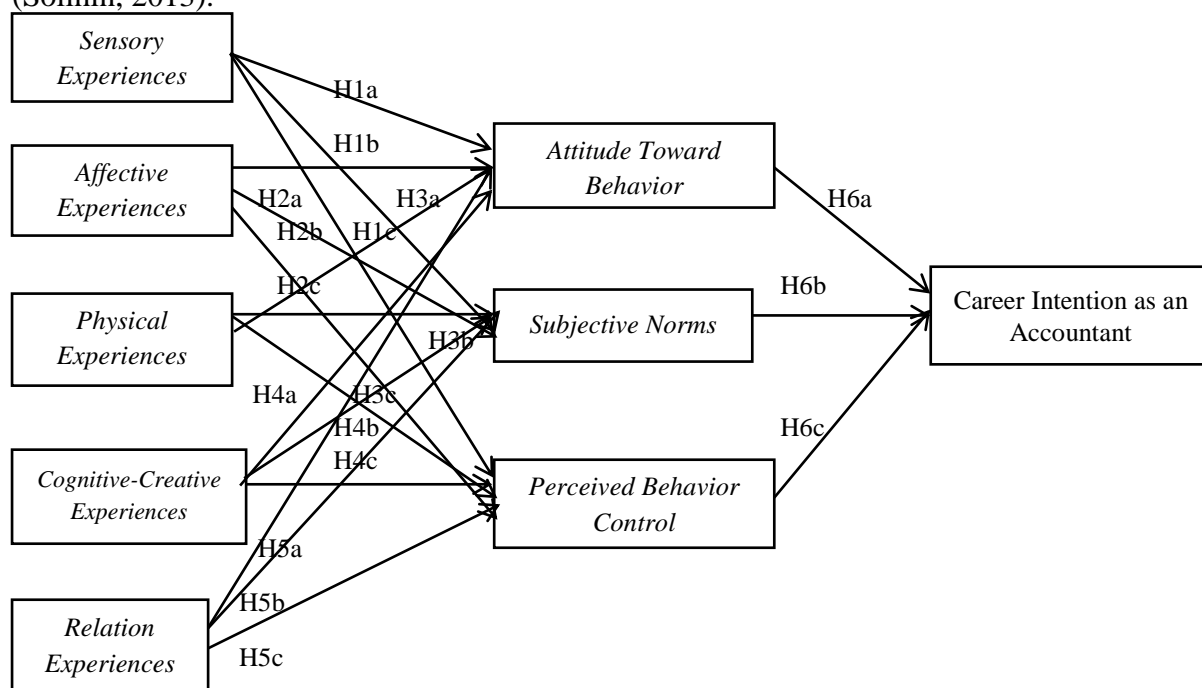


Figure 1. Research Model

RESULTS AND DISCUSSION

The overall model and the hypothesized causality test have been done, then the discussion of research results will be described as follows:

Table 1. Values of Path Coefficients (Mean, STDEV, T-values, P-values)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P-Values
Affective Exper. -> Attitude Toward Behavior	0.136	0.138	0.051	2.676	0.008
Affective Exper. -> Perceived Behavior Control	0.102	0.101	0.073	1.407	0.161
Affective Exper. -> Subjective Norms	0.034	0.028	0.061	0.548	0.584
Attitude Toward Behavior -> NBSA	0.280	0.283	0.083	3.364	0.001
Cognitive-Creative Exper. -> ATB	0.424	0.427	0.076	5.586	0.000
Cognitive-Creative Exper. -> PBC	0.339	0.345	0.101	3.374	0.001
Cognitive-Creative Exper. -> Subjective Norms	0.380	0.382	0.097	3.932	0.000
Perceived Behavior Control -> NBSA	0.438	0.440	0.074	5.897	0.000
Physical Exper. -> Attitude Toward Behavior	-0.143	-0.142	0.059	2.411	0.017
Physical Exper. -> Perceived Behavior Control	-0.198	-0.192	0.068	2.913	0.004
Physical Exper. -> Subjective Norms	0.072	0.079	0.081	0.882	0.379
Relation Exper. -> Attitude Toward Behavior	0.352	0.349	0.078	4.487	0.000
Relation Exper. -> Perceived Behavior Control	0.407	0.406	0.100	4.069	0.000
Relation Exper. -> Subjective Norms	0.287	0.289	0.091	3.149	0.002
Sensory Exper. -> Attitude Toward Behavior	0.043	0.044	0.070	0.609	0.543
Sensory Exper. -> Perceived Behavior Control	-0.070	-0.073	0.077	0.905	0.366
Sensory Exper. -> Subjective Norms	-0.108	-0.103	0.084	1.296	0.196
Subjective Norms -> NBSA	0.199	0.192	0.068	2.911	0.004

Source: Processed from Primary Data (2020)

For the influence of sensory experiences on attitude toward behavior, subjective norms, and perceived behavior control on internship students from the D3 Accounting and the D4 Managerial Accounting Programs of Politeknik Negeri Batam, the researcher found several things. The results of the test showed that sensory experiences have a positive but insignificant effect on attitude toward behavior. It is because the value for the path coefficient is 0.043 and the T-value is 0.609, which is smaller than 1.96. These results indicate that the internship experience obtained by students in the industry associated with the variable of sensory experiences has a low contribute to attitude toward behavior. In addition, sensory experiences have an insignificant negative effect on subjective norms because the value for the path coefficient is -0.108 and the T-value is 1.296, which is smaller than 1.96. This means that the internship experience obtained by students related to the variable of sensory experiences has an inversely proportional influence on subjective norms. In other words, the higher the sensory experiences are, the lower the subjective norm will be. During the internship process, students must be able to adapt to the work environment to work comfortably. Furthermore, sensory experiences have a insignificant negative effect on perceived behavior control because the value for the path coefficient is -0.070 and the T-value is 0.905, which is smaller than 1.96. This means that the internship experience has not been able to foster control belief because, during the internship process, most of the students focus more on completing assignments and responsibilities given by lectures and have not studied intensively in other fields.

In general, during the internship process, the positive emotions shown by students are enormous. It is because the value for the path coefficient is 0.136 and the T-value is 2.676, which is greater than 1.96. These indicate that affective experiences have a positive and significant effect on attitude toward behavior. This condition shows that the affective experiences obtained by students provide optimal results for attitude toward behavior. Moreover, affective experiences have a positive and insignificant effect on subjective norms because the value for the path coefficient is 0.034 and the T-value is 0.548, which is smaller than 1.96. This means that the internship experience obtained by students related to the variable of affective experiences has a low effect on subjective norms. In other words, the internship program helps students to build social relationships and make self-adjustments. Other than that, affective experiences have a positive and insignificant effect on perceived behavior control because the value for the path coefficient is 0.102 and the T-value is 1.407, which is smaller than 1.96. This means that the internship experience obtained by students related to the variable of affective experiences has a low effect on perceived behavior control. Therefore, the presence of influential behavioral and normative beliefs creates dominant positive emotions as found in this study.

This study also found that physical experiences have a significant negative effect on attitude toward behavior because the value for the path coefficient is -0.143 and the T-value is 2.411, which is greater than 1.96. This means that the internship experience gained by students related to the variable of physical experiences does not have an inversely proportional effect on attitude toward behavior. This shows that some students feel that their performance has improved after undergoing an internship. Furthermore, physical experiences have a positive and insignificant effect on subjective norms because the value for the path coefficient is 0.072 and the T-value is 0.882, which is smaller than 1.96. The internship experience got by students related to the variable of physical experiences has a positive effect. However, it is still relatively low on subjective norms. In addition, physical experiences have a significant negative effect on perceived behavior control because the value for the path coefficient is -0.198 and the T-value is 2.913, which is greater than 1.96. This means that physical experience has a negative effect on perceived behavior control. In this case, the internship experience can change students' life habits.

Besides, cognitive-creative experiences have a significant positive effect on attitude toward behavior because the value for the path coefficient is 0.424 and the T-value is 5.586, which is greater than 1.96. This means that cognitive-creative experiences have a strong influence on perceived behavior control. For this case, internship experience can help students in future career planning. In the process of internship, students are required to be able to master the knowledge of assignments given. Moreover, cognitive-creative experiences have a significant positive effect on subjective norms because the value for the path coefficient is 0.380 and the T-value is 3.932, which is greater than 1.96. This means that cognitive-creative experiences have a strong influence on subjective norms. For this case, it has a positive contribution to the social referent. Apart from that, cognitive-creative experiences have a significant positive effect on perceived behavior control because the value for the path coefficient is 0.339 and the T-value is 3.374, which is greater than 1.96. This means that cognitive-creative experiences have a strong influence on perceived behavior control. In other words, from the internship experience, students can improve their creativity so that they are able to face and solve problems.

Furthermore, relation experiences have a significant positive effect on attitude toward behavior because the value for the path coefficient is 0.352 and the T-value is 4.487, which is greater than 1.96. The relation experiences obtained by students during internships have a

strong positive contribution to attitude toward behavior. During the internship, students are required to be good at interacting with others and must be able to encourage others to increase their knowledge in accounting. In addition, relation experiences have a significant positive effect on subjective norm because the value for the path coefficient is 0.287 and the T-value is 3.149, which is greater than 1.96. The high level of relation experiences that students get during internships can have a positive impact in the form of relatively high support from social referents if they are able to adapt and interact with other people. Moreover, relation experiences have a significant positive effect on perceived behavior control because the value for the path coefficient is 0.407 and the T-value is 4.069, which is greater than 1.96. Relation experiences fostered during internship make students able to build social skills, thereby increasing their knowledge and self-confidence.

For the influence of attitude toward behavior, subjective norm, and perceived behavior control on the intention to have a career as an accountant on internship students from the D3 Accounting and the D4 Managerial Accounting programs of Politeknik Negeri Batam, the researcher also found several things. Attitude toward behavior has a significant positive effect on career intentions as accountants, seen from the value of the path coefficient value of 0.280 and the T-value of 3.364, greater than 1.96. This condition shows that students after completing the internship program will have a better understanding and experience the direct benefits of having a career as a professional accountant. Other than that, the subjective norm has a significant positive effect on career intentions as an accountant, seen from the value of the path coefficient of 0.199 and the T-value of 2.911, which is greater than 1.96. This indicates the presence of social support from the campus environment and the internship environment so that students tend to follow the urge for having a career as professional accountants. Furthermore, perceived behavior control has a significant positive effect on career intentions as accountants in internship students of the D3 Accounting and D4 Managerial Accounting Programs, seen from the value for the path coefficient of 0.438 and the T-value of 5.897, which is greater than 1.96. This means that the internship process can increase students' knowledge and self-confidence so that they have the main capital in the form of knowledge and skills, thereby increasing their desire for having a career as professional accountants. This finding was consistent with other studies (Solikhah, 2014; Arum, 2017; Wen et al, 2018; Hatta, 2017).

For the relationship between sensory experiences, affective experiences, physical experiences, cognitive-creative experiences, and relation experiences with career intentions as accountants mediated by attitude toward behavior, subjective norms, and perceived behavior control on internship students from the D3 Accounting and the D4 Managerial Accounting Programs of Politeknik Negeri Batam, the researcher concluded several things. Whatever the contribution of sensory experiences, that students get during the internship process, will certainly increase their attitude toward behavior, subjective norms, and perceived behavior control in building intention to have a career as an accountant. Whatever the contribution of affective experiences, that students get during the internship process, will certainly increase their attitude toward behavior, subjective norms, and perceived behavior control in building intention to have a career as an accountant. Whatever the contribution of physical experiences, that students get during the internship process, will certainly increase their attitude toward behavior, subjective norms, and perceived behavior control in building intention to have a career as an accountant. Cognitive-creative experiences, that students get during the internships, will have a big contribution, thereby increasing students' attitude toward behavior, subjective norms, and perceived behavior control in building intention to have a career as accountants. Relation experiences, that students get during the internships, will have a big contribution, thereby increasing students' attitude toward behavior, subjective norms, and perceived behavior control in building intention to have a career as accountants.

This finding was consistent with other studies (Chen, 2011; Arum, 2017; Borgia et al, 2014; Dahanayake, 2019). The results Beverly and Ricarrdo (2015) indicate over 40 percent of respondents indicated that interns had failed to demonstrate the capacity to be “work ready” with respect to business acculturation, capacity to handle unfamiliar problems and communication skills. One-third of respondents had ongoing concerns with the PYP as a means of preparing Australian educated international graduates for work in the accounting profession.

CONCLUSION

This study applied a theory of planned behavior, focusing on students’ intention to have a career as accountants. This theory has factors that influence career intentions as accountants: attitude toward behavior, subjective norms, and perceived behavior control. The internship experience is divided into five aspects: sensory experiences, affective experiences, physical experiences, creative-cognitive experiences, and relation experiences. These aspects are exogenous variables that will influence the moderator variable of the intention to have a career as an accountant. The results of this study indicated that only the variables of cognitive-creative experiences and relation experiences contributed the most so that these variables had a positive and significant effect on attitude toward behavior, subjective norms, and perceived behavior control. Although the three other variables sensory experiences, affective experiences, and physical experiences have not been optimal, the experience that students get during their internships is a process of learning in the working world. Therefore, whatever internship experience is found by students will still be able to influence their career intentions as accountants. Broadly speaking, the variables from the internship experience in this study were able to influence planned behavior. This means that the internship experience can help students to change their mindset so that they can realize how important knowledge and skills are, thereby strengthening their intention to have a career as an accountant.

This results contributes to encouraging and the success of campus management with a one year industrial internship curriculum program. The one year internship program is able to improve the accounting skills of accounting students as intellectual workers who are ready to work according to the needs of the industrial world.

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APPENDIX

Table 1. Evaluation of the measurement model

Variables	Statements	Code	Loading Factor	Note
Sensory Experiences	I am very satisfied with my internship.	SE1	0.672	Valid
	I believe that an internship can train me to be a professional accountant.	SE2	0.702	Valid
	I occasionally felt uncomfortable during the internship because I got unfair treatment.	SE3	-0.233	Invalid
	I could not fit in the environment where I interned.	SE4	-0.600	Invalid
	I felt the internship program is a waste of time.	SE5	-0.757	Invalid
Affective Experiences	The internship makes me have many friends and a broader vision.	AE1	0.722	Valid
	The internship can improve my personal abilities (hard work pays off).	AE2	0.747	Valid
	I got internship results that were worth the time and effort I put in.	AE3	0.745	Valid
	I, overall, am interested in my internship.	AE4	0.799	Valid
	I, overall, feel happy with my internship.	AE5	0.788	Valid

	The internship makes me able to face social realities.	PE1	0.765	Valid
	The internship enhances my social experiences.	PE2	0.810	Valid
Physical Experiences	The internship increases my tolerance and patience in managing work.	PE3	0.802	Valid
	The internship helps me improve the way I speak and behave.	PE4	0.763	Valid
	The internship changes my life habits.	PE5	0.763	Valid
	The internship improves my work ethic.	PE6	0.303	Invalid
	The internship helps me in considering my career planning.	CE1	0.791	Valid
Cognitive-Creative Experiences	The internship inspires me to improve my problem-solving skills.	CE2	0.828	Valid
	The internship encourages me to live a better life.	CE3	0.736	Valid
	The internship makes me think that I should continue my career as a professional accountant.	CE4	0.785	Valid
	The internship encourages me to influence others to increase their knowledge of accounting.	RE1	0.849	Valid
Relation Experiences	The internship encourages me to invite others to think positively about accounting.	RE2	0.865	Valid
	The internship encourages me to act like a professional accountant.	RE3	0.863	Valid
	The internship makes me good at interacting with other people.	RE4	0.491	Invalid
	After I finish my internship, I think that being a professional accountant brings more advantages than disadvantages.	ATB1	0.869	Valid
Attitude Toward Behavior	After I finish my internship, I think that being a professional accountant is more attractive to me.	ATB2	0.924	Valid
	After I finish my internship, I have sufficient experience and knowledge.	ATB3	0.701	Valid
	Being a professional accountant gives me satisfaction.	ATB4	0.936	Valid
	From several job options, I prefer a career as a professional accountant.	ATB5	0.896	Valid
	In the D3 Accounting & D4 Managerial Accounting programs, students are encouraged to have careers as professional accountants.	SN1	0.890	Valid
Subjective Norms	In the D3 Accounting & D4 Managerial Accounting programs, lecturers and students support each other to have careers as professional accountants.	SN2	0.877	Valid
	My close friends from the D3 Accounting & D4 Managerial Accounting programs suggest me to have a career as a professional accountant.	SN3	0.843	Valid

Perceived Behavior Control	The lecturers of the D3 Accounting & D4 Managerial Accounting Programs advise me to have a career as a professional accountant.	SN4	0.848	Valid
	I believe that I will be successful if I have a career as a professional accountant.	PBC1	0.861	Valid
	Having a career as a professional accountant is easy for me.	PBC2	0.722	Valid
	Having a career as a professional accountant is the best way for me to take advantage of my education.	PBC3	0.848	Valid
	I have the necessary skills and abilities for having a career as a successful professional accountant.	PBC4	0.862	Valid
	My opportunities to succeed in life will be higher if I have a career as a professional accountant.	PBC5	0.883	Valid
Career Intention as a Professional Accountant	Having a career as a professional accountant is my decision.	PBC6	0.824	Valid
	I am ready to do whatever it takes for having a career as a professional accountant.	NBSA1	0.823	Valid
	I love the process of having a career as a professional accountant because it has many challenges.	NBSA2	0.835	Valid
	I am ready to sacrifice my time for having a career as a successful professional accountant.	NBSA3	0.850	Valid
	I want to have a career as a successful professional accountant.	NBSA4	0.878	Valid
	I want to pursue a career in accounting.	NBSA5	0.850	Valid
	I want to be a good leader when I have a career as a professional accountant.	NBSA6	0.830	Valid
	I want to have a career as a professional accountant because it can open up jobs for others.	NBSA7	0.770	Valid
	I want to be known as a professional and independent accountant.	NBSA8	0.854	Valid
	I am serious to pursue a career as a professional accountant in the future.	NBSA9	0.888	Valid
I will start my career as a professional accountant after graduating from State Polytechnic of Batam.	NBSA10	0.883	Valid	

Table 2. AVE Values

Variabels	AVE
Affective Experiences	0.578
Attitude Toward Behavior	0.756
Cognitive-Creative Experiences	0.617
Career Intention as a Professional Accountant	0.717

Perceived Behavior Control	0.697
Physical Experiences	0.614
Relation Experiences	0.765
Sensory Experiences	1.000
Subjective Norms	0.748

Table 3. AVE Values and Squared Roots of AVE Value

Variabels	Squared Root of AVE	AVE
Affective Experiences	0.823	0.578
Attitude Toward Behavior	0.931	0.756
Cognitive-Creative Experiences	0.823	0.617
Career Intention as a Professional Accountant	0.958	0.717
Perceived Behavior Control	0.921	0.697
Physical Experiences	0.859	0.614
Relation Experiences	0.849	0.765
Sensory Experiences	1.000	1.000
Subjective Norms	0.891	0.748

Table 4. Latent Variable Correlation

Variabels	AE	ATB	CE	NBSA	PBC	PE	RE	SE	SN
Affective Experiences	0.760								
Attitude Toward Behavior	0.503	0.869							
Cognitive-Creative Experiences	0.657	0.659	0.786						
Career Intention as a Professional Accountant	0.382	0.811	0.548	0.847					
Perceived Behavior Control	0.351	0.856	0.489	0.824	0.835				
Physical Experiences	0.672	0.375	0.650	0.244	0.219	0.784			
Relation Experiences	0.470	0.647	0.613	0.437	0.545	0.380	0.875		
Sensory Experiences	0.459	0.493	0.547	0.279	0.330	0.393	0.603	1.000	
Subjective Norms	0.416	0.787	0.565	0.741	0.736	0.408	0.497	0.316	0.865

Table 5. Cross Loading Values

	AE	ATB	CE	NBSA	PBC	PE	RE	SE	SN
AE1	0.722	0.327	0.424	0.254	0.198	0.482	0.325	0.281	0.261
AE2	0.747	0.406	0.527	0.323	0.322	0.566	0.375	0.364	0.377
AE3	0.745	0.372	0.516	0.196	0.270	0.567	0.376	0.413	0.269
AE4	0.799	0.408	0.548	0.348	0.284	0.465	0.376	0.391	0.351
AE5	0.788	0.389	0.464	0.315	0.241	0.473	0.326	0.282	0.302
ATB1	0.436	0.869	0.643	0.667	0.713	0.436	0.605	0.463	0.695
ATB2	0.419	0.924	0.621	0.772	0.821	0.288	0.604	0.450	0.717

ATB3	0.528	0.701	0.483	0.511	0.531	0.425	0.403	0.367	0.581
ATB4	0.436	0.936	0.568	0.773	0.799	0.267	0.607	0.461	0.720
ATB5	0.410	0.896	0.548	0.767	0.816	0.259	0.568	0.401	0.702
CE1	0.530	0.440	0.791	0.329	0.276	0.579	0.417	0.419	0.426
CE2	0.547	0.456	0.828	0.417	0.317	0.572	0.401	0.388	0.404
CE3	0.527	0.390	0.736	0.333	0.290	0.580	0.398	0.247	0.423
CE4	0.479	0.693	0.785	0.569	0.560	0.381	0.632	0.582	0.496
NBSA1	0.345	0.698	0.418	0.823	0.698	0.202	0.332	0.233	0.588
NBSA10	0.351	0.735	0.477	0.883	0.754	0.197	0.388	0.226	0.663
NBSA2	0.331	0.718	0.469	0.835	0.719	0.128	0.439	0.346	0.657
NBSA3	0.343	0.706	0.453	0.850	0.705	0.193	0.325	0.256	0.634
NBSA4	0.359	0.711	0.493	0.878	0.725	0.195	0.404	0.253	0.634
NBSA5	0.302	0.700	0.465	0.850	0.680	0.198	0.357	0.226	0.641
NBSA6	0.290	0.627	0.493	0.830	0.615	0.258	0.333	0.214	0.592
NBSA7	0.277	0.557	0.394	0.770	0.590	0.262	0.275	0.115	0.579
NBSA8	0.251	0.658	0.458	0.854	0.696	0.227	0.357	0.213	0.618
NBSA9	0.374	0.735	0.516	0.888	0.770	0.224	0.465	0.261	0.664
PBC1	0.388	0.787	0.525	0.718	0.861	0.290	0.522	0.289	0.674
PBC2	0.211	0.511	0.244	0.484	0.722	0.082	0.409	0.247	0.544
PBC3	0.242	0.734	0.369	0.747	0.848	0.184	0.374	0.255	0.610
PBC4	0.265	0.705	0.377	0.675	0.862	0.179	0.473	0.268	0.651
PBC5	0.327	0.776	0.462	0.730	0.883	0.204	0.524	0.303	0.606
PBC6	0.299	0.729	0.424	0.733	0.824	0.127	0.422	0.289	0.599
PE1	0.467	0.244	0.515	0.144	0.125	0.768	0.305	0.325	0.297
PE2	0.554	0.293	0.551	0.190	0.164	0.813	0.300	0.300	0.320
PE3	0.532	0.270	0.463	0.210	0.152	0.806	0.241	0.273	0.316
PE4	0.551	0.230	0.443	0.165	0.121	0.767	0.261	0.298	0.238
PE5	0.527	0.382	0.546	0.224	0.252	0.763	0.356	0.334	0.384
RE1	0.417	0.518	0.479	0.364	0.464	0.275	0.876	0.497	0.382
RE2	0.411	0.551	0.490	0.390	0.470	0.318	0.890	0.459	0.478
RE3	0.405	0.622	0.629	0.389	0.495	0.397	0.857	0.618	0.440
SE2	0.459	0.493	0.547	0.279	0.330	0.393	0.603	1.000	0.316
SN1	0.395	0.711	0.520	0.695	0.668	0.393	0.426	0.298	0.890
SN2	0.396	0.663	0.526	0.646	0.596	0.436	0.405	0.277	0.877
SN3	0.388	0.694	0.448	0.644	0.688	0.304	0.469	0.260	0.843
SN4	0.250	0.654	0.456	0.572	0.591	0.266	0.422	0.255	0.848

Table 6. The Values for Cronbach's Alpha and Composite Reliability

Variabels	Cronbach's Alpha	Composite Reliability
Affective Experiences	0.818	0.872
Attitude Toward Behavior	0.917	0.939
Cognitive-Creative Experiences	0.798	0.866
Career Intention as a Professional Accountant	0.956	0.962
Perceived Behavior Control	0.913	0.932

Physical Experiences	0.845	0.888
Relation Experiences	0.846	0.907
Sensory Experiences	1.000	1.000
Subjective Norms	0.888	0.922

Table 7. Values for R-Squared

Variabels	R-Squared	Adjusted R-Squared
Attitude Toward Behavior	0.543	0.533
Career Intention as a Professional Accountant	0.735	0.732
Perceived Behavior Control	0.357	0.342
Subjective Norms	0.366	0.352
