

**THESIS REPORT**

**RELATIONSHIP BETWEEN  
ACCOUNTING STUDENTS AND  
CERTIFIED PUBLIC ACCOUNTANT  
USING A PERSPECTIVE OF SOCIAL  
COGNITIVE CAREER THEORY**



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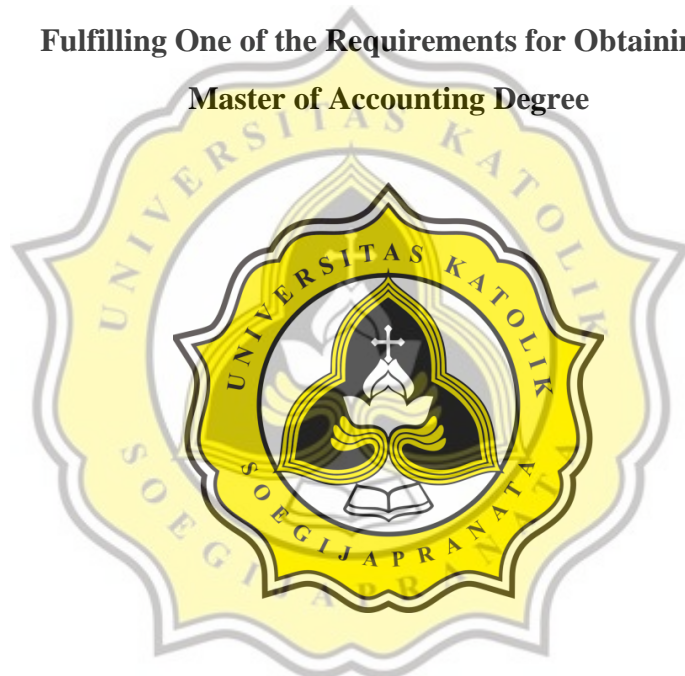
**SEMARANG**

**2020**

# **THESIS REPORT**

## **Relationship Between Accounting Students and Certified Public Accountant Using A Perspective of Social Cognitive Career Theory**

**Submitted in Order to Fulfill  
Fulfilling One of the Requirements for Obtaining a  
Master of Accounting Degree**



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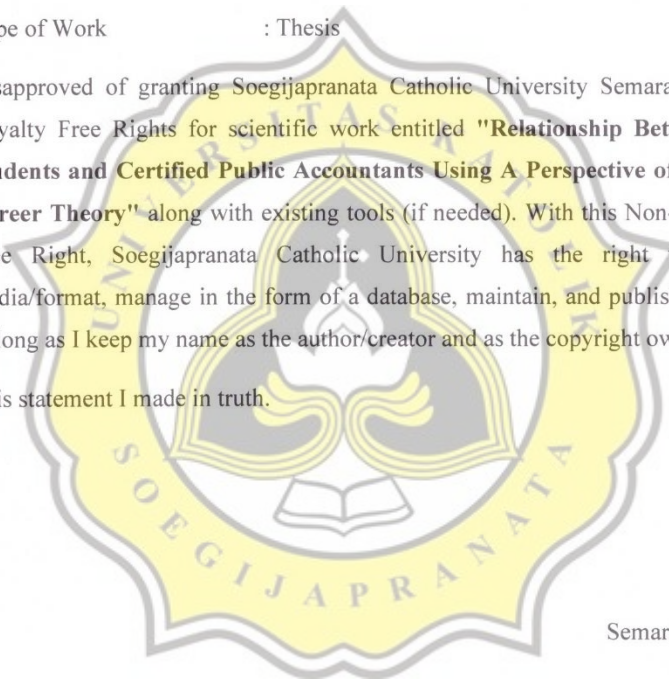
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## PREFACE

Praise be to Almighty God, because of the blessings the author can complete the thesis with the title

“Relationship Between Accounting Students and Certified Public Accountant Using A Perspective of Social Cognitive Career Theory”

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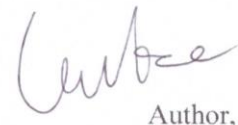
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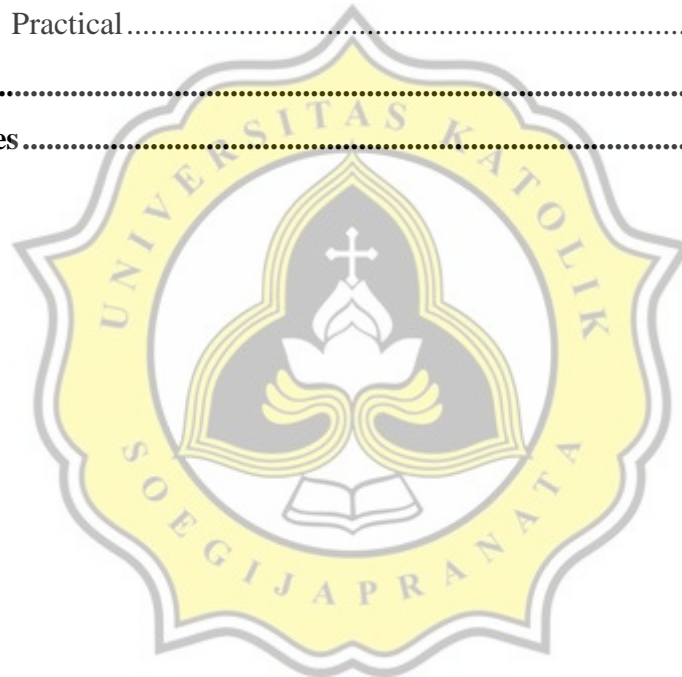


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## ABSTRACT

Indonesia is a country that has the largest population in ASEAN and the fourth largest in the world. However, the availability of Certified Public Accountants in Indonesia is still minimal. Therefore, researchers researched factors that influence a person, especially accounting students, to become a Certified Public Accountant using Social Cognitive Theory.

Participants in this study involved active students in the Accounting Study Program at all universities in Semarang. Data will be obtained by distributing questionnaires via Google Form. Existing data will be processed using SmartPLS 3.0.

The results of this research show that various factors in the Social Cognitive Career Theory Model affect the career goals of students. These factors are self-efficacy, outcome expectations, and interest. The higher the self-efficacy, outcome expectations, and interests a person has, the more likely the student is to have a career in a similar field.

In theory, this research is expected to be able to enrich previous research studies, especially to strengthen the Social Cognitive Career Theory. In practice, this research is expected to help various parties, especially universities, to support students becoming Certified Public Accountants.

Keywords: goal, self-efficacy, outcome expectations, interest, Social Cognitive Career Theory, Certified Public Accountants, career