CHAPTER IV

ANALYSIS RESULTS

In this chapter, the researcher will explain the results of statistical data processing and analysis to answer the hypotheses proposed in this study.

4.1. Data Overview

The participants in this study were active students in the university in 2018/2019 academic year Accounting Study Program in Semarang. Researchers collected data by distributing questionnaires through Google Forms. The questionnaire was distributed to 255 students, 247 of which were active students, 179 of whom could define CPA, and 133 of whom had already taken part in the audit practicum lectures. Purposive sampling will be used to process the sample, which will be chosen based on particular criteria. Respondents who qualify as active students, can define CPA and have participated in lectures practicum as many as 100 respondents.

4.2. Descriptive Statistics

Minimum, maximum, mean, and standard deviation values are included in data descriptions. The lowest value is the minimum, the highest value is the maximum, the mean is the average value, and the standard deviation is the standard deviation measure value from the average value.

A frequency distribution is arranged based on the following steps (Sugiyono, 2012: 36, in Septiantoko, 2013):

a. Number of Interval Classes Determination (Sturges Formula)

Number of interval classes = 1 + 3.3 log n

n = number of respondents

b. Data Range Determination

Class range = maximum score - minimum score + 1

c. Length of the Interval Class Determination

The length of the interval class = $\dfrac{\text{data range}}{\text{number of interval classes}}$

Suharsimi Arikunto, 2012: 299 in Septiantoko, 2013 classifies the values as follows:

a. High Group

Respondents who received as many points as the average +1 standard deviation ($X \geq Mi + 1$ SDi).

b. Medium Group

Respondents with a score that falls between the average -1 standard deviation and the average +1 standard deviation, between ($Mi - 1SDi) \leq X < (Mi + SDi)$)

c. Low Group

Respondents who received a score less than the average -1 standard deviation (X < Mi-1 SDi).

The ideal Mean (Mi) and Ideal Standard Deviation (SDi) values are calculated using the formula below:

➢ Ideal Mean (Mi) = $\frac{1}{2}$ (highest score + lowest score)

➢ Ideal Standard Deviation (SDi) = $\frac{1}{6}$ (highest score-lowest score)

4.2.1. Descriptive Statistics of Self-Efficacy

Table 4.1. Self-Efficacy

	N	Minimum	Maximum	Mean	Std. Deviation
SE1	100	2.00	5.00	3.8200	0.77041
SE2	100	1.00	5.00	3.8800	0.72864
SE3	100	1.00	5.00	3.8600	0.76568
SE4	100	2.00	5.00	3.9400	0.70811
SE5	100	1.00	5.00	3.7900	0.65590
SE6	100	1.00	5.00	3.7600	0.68343
SE7	100	2.00	5.00	3.6200	0.72167
SE8	100	1.00	5.00	3.8400	0.76171
Self-Efficacy				3.8138	

Source: Processed Data, 2019 (Appendix 2)

The self-efficacy variable consists of 8 questions with 5 alternative answers using the Linkert Scale. The lowest score is 1, and the highest score is 5. The lowest self-efficacy indicator is shown at SE7 at 3.62, and the highest self-efficacy indicator is shown at SE4 at 3.94. The average self-efficacy variable is 3.81.

Based on the 100 respondents, the highest self-efficacy score is 40, and the lowest is 11. The number of interval classes is calculated by $1 + 3.3 \log 100 = 7.6$, rounded up to 8 interval classes. The range of data is calculated with $40-11 + 1 = 30$. The length of the class is calculated with $30/8 = 3.75$, rounded to 4.

Table 4.2. Frequency Distribution of Self-Efficacy

No	Interval	F	%
1	11 – 14	1	1
2	15 – 18	0	0
3	19 – 22	4	4
4	23 - 26	8	8
5	27 – 30	34	34
6	31 – 34	38	38
7	35 – 38	14	14
8	39 – 42	1	1
Total		100	100

Source: Processed Data, 2019 (Appendix 1)

The table above shows that the frequency of self-efficacy variables was at most intervals 31-34 by 38 respondents (38%) and at least at intervals of 11-14 by 1 respondent (1%).

The ideal mean of the self-efficacy variable is 25.5 ($\frac{1}{2}(40 + 11)$). The ideal standard deviation of the self-efficacy variable is 4.83 ($\frac{1}{6}(40-11)$). Based on existing calculations can be categorized into 3 classes, namely:

High $= X \geq Mi + 1SDi$

Medium $= Mi - 1SDi \leq X < Mi + SDi$

Low $= X < Mi - 1SDi$

Table 4.3. Categories Distribution of Self-Efficacy

No.	Score	Frequency		Category
		Frequency	%	
1	≥ 30.33	53	53	High
2	20.67 ≤ X < 30.33	46	46	Medium
3	< 20.67	1	1	Low
	Total	100	100	

Source: Processed Data, 2019 (Appendix 1)

The above table shows that 53 respondents (53%) have high self-efficacy, 46 respondents (46%) have medium self-efficacy, and 1 respondent (1%) has low self-efficacy.

4.2.2. Descriptive Statistics of Outcome Expectation

Table 4.4. Outcome Expectation

	N	Minimum	Maximum	Mean	Std. Deviation
OE1	100	1.00	5.00	3.7800	0.77303
OE2	100	2.00	5.00	4.1600	0.69224
OE3	100	1.00	5.00	3.9100	0.75338
OE4	100	2.00	5.00	3.8700	0.83672
OE5	100	1.00	5.00	4.0000	0.77850
OE6	100	2.00	5.00	4.0100	0.73161
OE7	100	1.00	5.00	3.9700	0.74475
Outcome Expectation				3.9571	

Source: Processed Data, 2019 (Appendix 2)

The outcome expectation variable consists of 7 questions with 5 alternative answers using the Linkert Scale. The lowest score is 1, and the highest score is 5. The lowest expectation outcome indicator is shown at OE1 of 3.78, and the highest

outcome expectation indicator is shown at OE2 of 4.16. The average outcome expectation variable is 3.96.

Based on the 100 respondents, the highest outcome expectation score was 35, and the lowest was 12. The number of interval classes was calculated by $1 + 3.3$ log $100 = 7.6$, rounded up to 8 interval classes. The range of data is calculated by $35 - 12 + 1 = 24$. The length of the class is calculated by $24/8 = 3$.

Table 4.5. Frequency Distribution of Outcome Expectation

No.	Interval	F	%
1	12 – 14	1	1
2	15 – 17	0	0
3	18 – 20	2	2
4	21 – 23	8	8
5	24 – 26	24	24
6	27 – 29	34	34
7	30 – 32	21	21
8	33 – 35	10	10
Total		100	100

Source: Processed Data, 2019 (Appendix 1)

The table above shows that the frequency of self-efficacy variables is at most intervals of 27-29 as many as 34 respondents (34%) and at least at intervals of 12-14 as many as 1 respondent (1%).

The ideal mean outcome expectation variable is 23.5 ($\frac{1}{2}$ (35+12). The ideal standard deviation of the self-efficacy variable is 3.83 ($\frac{1}{6}$ (35-12). Based on existing calculations can be categorized into 3 classes, namely:

High $= X \geq Mi + 1SDi$

Medium $= Mi - 1SDi \leq X < Mi + SDi$

Low $= X < Mi - 1SDi$

Table 4.6. Categories Distribution of Outcome Expectation

No.	Score	Frequency		Category
		Frequency	%	
1	≥ 27.33	53	53	High
2	$19.67 \leq X < 27.33$	45	45	Medium
3	< 19.67	2	2	Low
	Total	100	100	

Source: Processed Data, 2019 (Appendix 1)

The above table shows that 53 respondents (53%) have high expectation outcomes, 45 respondents (45%) have medium expectation outcomes, and 2 respondents (2%) have low expectation outcomes.

4.2.3. Descriptive Statistics of Interest

Table 4.7. Interest

	N	Minimum	Maximum	Mean	Std. Deviation
I1	100	1.00	7.00	5.1000	1.23501
I2	100	2.00	7.00	5.1400	1.20621
I3	100	2.00	7.00	5.3100	1.13436
I4	100	2.00	7.00	5.2000	1.13707
I5	100	2.00	7.00	5.3000	1.18492
I6	100	2.00	7.00	5.4700	1.10513
I7	100	2.00	7.00	5.3700	1.16042
I8	100	3.00	7.00	5.5500	1.10440
Interest				5.3050	

Source: Processed Data, 2019 (Appendix 2)

The interest variable consists of 8 questions with 7 alternative answers using the Linkert Scale. The lowest score is 1, and the highest score is 7. The lowest interest indicator is shown at I1 at 5.10, and the highest interest indicator is shown at I8 at 5.56. The average variable interest is 5.31.

Based on the 100 respondents, the highest interest score is 56, and the lowest is 20. The number of interval classes is calculated by $1 + 3.3 \log 100 = 7.6$, rounded up to 8 interval classes. The range of data is calculated by $56 - 20 + 1 = 37$. The length of the class is calculated by $37/8 = 4.63$, rounded to 5.

Table 4.8. Frequency Distribution of Interest

No	Interval	F	%
1	20 – 24	1	1
2	25 – 29	3	3
3	30 – 34	16	16
4	35 – 39	16	16
5	40 – 44	18	18
6	45 – 49	27	27
7	50 – 54	14	14
8	55 – 59	5	5
Total		100	100

Source: Processed Data, 2019 (Appendix 1)

The table above shows the frequency of the most interest variables is at intervals of 45-49 as many as 27 respondents (27%) and at least at intervals of 20-24 as many as 1 respondent (1%).

The ideal mean of the variable of interest is 38 (1 / (2) (56 + 20)). The ideal standard deviation of the interest variable is 6 (1/6 (56-20)). Based on existing calculations can be categorized into 3 classes, namely:

High $= X \geq Mi + 1SDi$

Medium $= Mi - 1SDi \leq X < Mi + SDi$

Low $= X < Mi - 1SDi$

Table 4.9. Categories Distribution of Interest

No.	Score	Frequency		Category
		Frequency	%	
1	≥ 44	53	53	High
2	$32 \leq X < 44$	39	39	Medium
3	< 32	8	8	Low
	Total	100	100	

Source: Processed Data, 2019 (Appendix 1)

The above table shows that 53 respondents (53%) have high interest, 39 respondents (39%) have medium interest, and 8 respondents (8%) have low interest.

4.2.4. Statistics Descriptive of Goal

Table 4.10. Goal

	N	Minimum	Maximum	Mean	Std. Deviation
G	100	1.00	5.00	3.4700	0.92611
Goal				3.4700	

Source: Processed Data, 2019 (Appendix 2)

The interest variable consists of 1 question with 5 alternative answers using the Linkert Scale. The lowest score is 1, and the highest score is 5. Based on the available results, it can be seen that the average goal is 3.47.

Based on 100 respondents, the highest interest score is 5, and the lowest is 1. The number of interval classes is calculated by $1 + 3.3 \log 100 = 7.6$, rounded up to 8 interval classes. The range of data is calculated by $5 - 1 + 1 = 5$. The length of the class is calculated by $5/8 = 0.625$, rounded to 1.

Table 4.11. Frequency Distribution of Goal

No	Interval	F	%
1	1 - 1	1	1
2	2 – 2	15	15
3	3 – 3	32	32
4	4 – 4	40	40
5	5 - 5	12	12
6	6 - 6	0	0
7	7 - 7	0	0
8	8 - 8	0	0
Total		100	100

Source: Processed Data, 2019 (Appendix 1)

The table above shows the frequency of the goal variables is at most intervals 4-4 as many as 40 respondents (40%) and at least in the 1-1 interval as much as 1 respondent (1%).

The ideal mean of the variable of interest is 3 $(1 / (2) (5 + 1))$. The ideal standard deviation of the interest variable is 0.67 $(1/6 (5-1))$. Based on existing calculations can be categorized into 3 classes, namely:

High $= X \geq Mi + 1SDi$

Medium $= Mi – 1SDi \leq X < Mi + SDi$

Low $= X < Mi - 1SDi$

Table 4.12. Categories Distribution of Goal

No.	Score	Frequency		Category
		Frequency	%	
1	≥ 3.67	52	52	High
2	2.33 ≤ X < 3.67	32	32	Medium
3	< 2.33	16	16	Low
Total		100	100	

Source: Processed Data, 2019 (Appendix 1)

The table above shows that 52 respondents (52%) have high goals, 32 respondents (32%) have medium goals, and 16 respondents (16%) have low goals.

4.3. Demographics of Respondents

Table. 4.13. Demographics of Respondents (Gender & Age)

	Demographics	N	Mean SE	Mean OE	Mean I	Mean G
Gender	Male	40	3.84	4.04	5.46	3.68
	Female	60	3.79	3.90	5.20	3.33
Age	18-21 Years Old	47	3.83	3.94	5.30	3.36
	22-25 Years Old	53	3.80	3.97	5.31	3.57

Source: Processed Data, 2019 (Appendix 2)

Based on the results, it can be seen that the average self-efficacy of men is 3.84 while women are 3.79, the expected outcome is 4.04 while women are 3.90, men's interest is 5.46 while women are 5.20, and men's goals amount to 3.68 while women 3.33. Self-efficacy, outcome expectations, interests, and ambitions are all higher in men than in women.

It may be seen from the results that the average self-efficacy of 18-21 years old student is 3.83 while 22-25 years old is 3.80, the outcome expectation of 18-21 years old student is 3.94 while 22-25 years old is 3.97, interest of 18-21 years old

student is 5.30 while 22-25 years old is 5.31, and goals for 18-21 years old student are 3.36 while 22-25 years old is 3.57.

4.4. Validity Test

Testing the validity of each question item is done by calculating the Average Variance Extracted.

Table 4.14. Validity Test

Variable	Avarage Variance Extracted (AVE)
Goal	1.000
Interest	0.735
Outcome Expectation	0.547
Self-Efficacy	0.584

Source: Processed Data, 2019 (Appendix 3)

It can be seen from the analysis output that the value of Average Variance Extracted (AVE) produced by all reflexive constructs> 0.50. This result means all items of questions regarding Goal, Interest, Outcome Expectation, & Self-Efficacy can be used to measure variables.

4.5. Reliability Test

Reliability testing is done by calculating Cronbach's Alpha & Composite Reliability of each instrument in the variable.

Table 4.15. Reliability Test (Cronbach's Alpha*)*

Variable	Cronbach's Alpha
Goal	1.000
Interest	0.948
Outcome Expectation	0.860
Self-Efficacy	0.897

Source: Processed Data, 2019 (Appendix 3)

The Cronbach's Alpha value produced by all constructs is excellent, > 0.70, so that it can be concluded that all indicators of the constructional construct are reliable or fulfill the reliability test.

Table 4.16. Reliability Test (Composite Reliability*)*

Variable	Composite Reliability
Goal	1.000
Interest	0.957
Outcome Expectation	0.893
Self-Efficacy	0.918

Source: Processed Data, 2019 (Appendix 3)

Because the Value of Composite Reliability produced by all constructs is outstanding (> 0.70), all reflexive construct indicators can be determined to be reliable or pass the reliability test. It can also be seen that the Composite Reliability value is higher than the Cronbach's Alpha value for all reflexive constructs.

4.6. Outer Model

4.6.1. Evaluation of the Formative Constructive Model Outer

Table 4.17. Outer Loadings

Item	T Statistic
Goal	
Interest 1	21.297
Interest 2	36.103
Interest 3	47.909
Interest 4	27.146
Interest 5	19.009
Interest 6	28.331
Interest 7	40.655
Interest 8	15.378
Outcome Expectation 1	4.981
Outcome Expectation 2	11.654
Outcome Expectation 3	16.589
Outcome Expectation 4	13.142
Outcome Expectation 5	13.957
Outcome Expectation 6	20.676
Outcome Expectation 7	10.630
Self-Efficacy 1	19.028
Self-Efficacy 2	19.937
Self-Efficacy 3	11.653
Self-Efficacy 4	29.044
Self-Efficacy 5	8.576
Self-Efficacy 6	7.521
Self-Efficacy 7	11.899
Self-Efficacy 8	20.236

Source: Processed Data, 2019 (Appendix 4)

The outer loading results above show that all indicators of the construct are valid with a T value of Statistics> 1.645.

Table 4.18. Outer Weights

Item	T statistic
Goal	
Interest 1	8.438
Interest 2	9.238
Interest 3	16.269
Interest 4	10.892
Interest 5	8.360
Interest 6	15.563
Interest 7	13.909
Interest 8	13.078
Outcome Expectation 1	3.323
Outcome Expectation 2	6.269
Outcome Expectation 3	7.701
Outcome Expectation 4	5.211
Outcome Expectation 5	7.760
Outcome Expectation 6	6.732
Outcome Expectation 7	6.686
Self-Efficacy 1	9.960
Self-Efficacy 2	10.645
Self-Efficacy 3	8.806
Self-Efficacy 4	12.233
Self-Efficacy 5	7.207
Self-Efficacy 6	5.652
Self-Efficacy 7	7.756
Self-Efficacy 8	8.428

Source: Processed Data, 2019 (Appendix 4)

The Outer Weights results for all formative construct indicators are valid with a T statistic value > 1.645.

4.7.   R Square

Table 4.19. R-Square

Variable	R Square
Goal	0.315
Interest	0.414
Outcome Expectation	0.348

Source: Processed Data, 2019 (Appendix 4)

The results show that the R Square value for the Goal variable is 0.315, Interest is 0.414, and Outcome Expectation is 0.348, included in the moderate category.

4.8.   F Square

Table 4.20. F-Square

Variable	Effect Size
Interest → Goal	0.049
Outcome Expectation → Goal	0.041
Outcome Expectation → Interest	0.079
Self-Efficacy → Goal	0.033
Self-Efficacy → Interest	0.224
Self-Efficacy → Outcome Expectation	0.534

Source: Processed Data, 2019 (Appendix 4)

The results show that the highest effect size is 0.534 (self-efficacy →
outcome expectation), and the smallest effect size is 0.033 (self-efficacy → goal).
Effect values of 0.02 indicate a modest effect, 0.15 indicate a medium effect, and
0.35 indicate a high effect.

4.9. Hypothesis Testing

Table 4.21. Path Coefficients

Hypothesis	Variable	T-Statistic	Coefficients
1	Self-Efficacy → Goal	1.754	0.207
2	Self-Efficacy → Outcome Expectation	7.741	0.590
3	Outcome Expectation → Goal	2.302	0.215
5	Self-Efficacy → Interest	4.298	0.449
6	Outcome Expectation → Interest	2.448	0.267
7	Interest → Goal	1.802	0.240

Source: Processed Data, 2019 (Appendix 5)

With a T Statistic value > 1.645, the Path Coefficients results suggest that
all variables have a substantial effect. This result means that hypotheses 1,2,3,5,6,
and 7 proposed in this study were accepted.

Table 4.22. Mediation Path Coefficients

Hypothesis	Variable	T-Statistic	Coefficients
4	Self-Efficacy → Outcome Expectation X Outcome Expectation → Goal	17.820	0.127
8	Self-Efficacy → Interest	7.745	0.108

	X Interest → Goal		
9	Outcome Expectation → Interest **X** Interest → Goal	4.411	0.064

Source: Processed Data, 2019 (Appendix 5)

Data shows that all hypotheses are accepted. The value of T Statistic evidences this, Self-Efficacy → Outcome Expectation **X** Outcome Expectation → Goal of 17.820 > T Statistic Self-Efficacy → Goal of 1.754. Value of T Statistic Self-Efficacy → Interest **X** Interest → Goal of 7.745 also > T Statistic Self-Efficacy → Goal of 1.745. Also, the value of T statistic Outcome Expectation → Interest **X** Interest → Goal of 4.411 > T Statistic Outcome Expectation → Goal of 2.302.

4.10. Discussion

The results of Path Coefficients against Hypothesis 1, that declares there is a positive effect of self-efficacy on goals, are accepted because they have a T-statistic value of 1.754. This value is higher than t table for alpha 0.1, which is 1.645. Therefore Ha1 is accepted, meaning that there is a positive effect of self-efficacy on goals.

These results support several meta-analyses such as, Brown, Lent, Telander, & Tramayne (2011) found that self-efficacy is linked to profession choices (Lent et al. (1994)). One's self-confidence also influences career choices as a public accountant. Individuals with high levels of self-confidence will be stronger and persistent in their efforts to achieve goals, even when faced with obstacles or unpleasant experiences, while individuals with low levels of self-confidence,

reduce their efforts, and even give up when facing obstacles (Bandura (2000) in Schoenfeld, J., Segal, G., & Borgia, D. (2017)).

The results of Path Coefficients on Hypothesis 2, that declares there is a positive effect of self-efficacy on outcome expectations, is accepted because it has a T statistic value of 7.741. This value is higher than t table for alpha 0.1, which is 1.645. Therefore Ha2 is accepted, meaning that there is a positive effect of self-efficacy on outcome expectations.

This result supports the research of Lent, Lopez, Sheu, & Lopez (2011), which states that confidence in self ability does not only affect students in setting specific goals; students who have beliefs are more likely to expect higher results. Self-assurance not only aids in goal-setting, but it also has an impact on projected outcomes (Bandura & Locke, 2003). According to SCCT, self-efficacy is a necessary foundation for expected results since, in general, students expect to achieve good results on activities that they are capable of performing (Lent, Paixo, Silva, Leito, 2010).

The results of Path Coefficients against Hypothesis 3, that declares there is a positive effect of outcome expectations on goals, are accepted because they have a T-statistic value of 2.302. This value is higher than t table for alpha 0.1, which is 1.645. Therefore Ha3 is accepted, meaning that there is a positive effect of outcome expectations on goals.

The findings back up Gore and Leuwerke's (2000) research, which claims that outcome expectations are critical in motivating people to attain their goals. If

self-efficacy concentrates more on "Can I do this?". Outcome expectations are more focused on "If I do this, then what are the results?". Under the Social Cognitive Career Theory, students will have a stronger tendency to achieve the desired career goals when they have expectations about specific outcomes.

The results of Path Coefficients against Hypothesis 4, that declares outcome expectations mediate the relationship between self-efficacy on goals are accepted because the results of the multiplication of the T-value of self-efficacy against outcome expectation and outcome expectation against goal are 17.820 greater than the self-efficacy of own goals, amounted to 1.754. All T statistics generated are higher than the T table for alpha 0.1, which is 1.645. Therefore Ha4 is accepted, meaning that outcome expectations mediate the relationship between self-efficacy and goal.

This result supports research conducted by Lent, Lopez, Sheu, & Lopez (2011) which state that students who have high self-efficacy will tend to expect high results as well (outcome expectations). Students have a stronger tendency to achieve their career goals when they have hopeful outcomes in that career (Gore & Leuwerke, 2000). Jerry Schoenfeld, Gerry Segal, & Dan Borgia (2017) argue that a person's level of confidence influences the decision to become a certified public accountant.

The results of Path Coefficients on Hypothesis 5, that declares there is a positive effect of self-efficacy on interest are accepted because it has a T statistic value of 4.298. This value is higher than t table for alpha 0.1, which is 1.645.

Therefore Ha5 is accepted, meaning that there is a positive effect of self-efficacy on interest.

This result supports the research conducted by Bandura (1997) in Schoenfeld, J., Segal, G., & Borgia, D. (2017), which states that self-efficacy is a term that describes people's confidence in their capacity to do a task successfully. Someone with high self-efficacy in specific fields will be interested in various related activities because they are aware of their abilities. The self-efficacy variable stands out in the formation of interests. (Lent, 1994). Someone can have an abiding interest in activities that they believe can do well (Bandura, 1986 in Lent et al., 1994; Lent, Larkin, & Brown 1989). Interest is difficult to develop if self-efficacy is low.

The results of Path Coefficients against Hypothesis 6, that declares there is a positive effect of the outcome expectations on interest is received because it has a T statistic value of 2.448. This value is higher than t table for alpha 0.1, which is 1.645. Therefore Ha6 is accepted, meaning that there is a positive effect of outcome expectations on interest.

This result supports the research conducted by Lent, Brown (1994), which states that self-efficacy is related to one's ability, while outcome expectations involve the consequences imagined if performing certain behaviors. Bandura (1986) in Lent et al., (1994) distinguishes outcome expectations into several classes, such as expectations for physical objects (e.g., money), social (e.g., acceptance), and self-evaluation results (e.g., self-satisfaction). Outcome expectations are

fundamental and can influence career behavior. The outcome expectations variable stands out in the formation of interests. (Lent, 1994). Someone can have an abiding interest in the activities they hope to obtain positive results (Bandura, 1986 in Lent et al., 1994; Lent, Larkin, & Brown 1989). Interest is difficult to develop if the expected results are neutral or negative.

The results of Path Coefficients on Hypothesis 7, that declares there is a positive effect of interest on goals, are accepted because they have a T-statistic value of 1.802. This value is higher than t table for alpha 0.1, which is 1.645. Therefore Ha7 is accepted, meaning that there is a positive effect of interest on the goal.

This result supports research conducted by Hansen (1984b), which defines vocational interest as a pattern of likes/dislikes for activities and jobs that are relevant to a career. In theory, an interest that has developed over time has been translated into career choices (Lent, Brown, Hackett, 1994). Someone who likes a variety of audit-related activities will have a higher potential to have the goal of becoming a public accountant. Holland's (1985) theory in Hansen (1984) argues that people tend to choose career options that are in line with their main interests or the combination of primary interests and additional interests, for example, someone with a primary interest approached artistically will lean toward artistic work. Someone tends to choose a career that suits their interests, including being a public accountant.

The results of Path Coefficients against Hypothesis 8, that declares interest mediates the relationship between self-efficacy on goals are accepted, because the result of the multiplication of the T-value of self-efficacy against interest and interest on the goal of 7.745 is higher than the self-efficacy of the goal itself, by 1.754. All T statistics generated are higher than the T table for alpha 0.1, which is 1.645. Therefore Ha8 is accepted, meaning that interest mediates the relationship between self-efficacy and goal.

This result supports the research conducted by Lent (1994), which states that self-efficacy variables stand out in the formation of interests. Someone can have an abiding interest in activities that they believe can do well (Bandura, 1986 in Lent et al., 1994; Lent, Larkin, & Brown 1989). Interest is difficult to develop if self-efficacy is low. High self-confidence to become a public accountant will increase one's interest in carrying out various related activities. Interest that has long been developed is translated into career choices (Lent, Brown, Hackett, 1994). Someone who likes various activities related to audit (interest) will have a higher potential to have the goal of becoming a public accountant. The theory of Holland (1985) in Hansen, 1984, argues that people tend to choose career options that are in line with their main interests or the combination of primary interests and additional interests. Someone tends to choose a career that suits their interests, including being a public accountant. Someone who has a high interest in audit-related activities will have a greater likelihood of setting goals to become a public accountant in the future. Self-efficacy is linked to job choices (Brown, Lent, Telander, & Tramayne, 2011; Lent et al., 1994). One's self-confidence also influences career choices as a public

accountant. Individuals with high levels of self-confidence will be stronger and persistent in their efforts to achieve goals, even when faced with obstacles or unpleasant experiences, while individuals with low levels of self-confidence, reduce their efforts, and even give up when facing obstacles (Bandura (2000) in Schoenfeld, J., Segal, G., & Borgia, D. (2017)). Someone will tend to become a public accountant (goal) when he has high self-efficacy.

The results of Path Coefficients against hypothesis 9 that declares interest mediates the relationship between outcome expectation on the goal is accepted, because the result of the multiplication of the T value of the expected outcome on the interest and interest on the goal is 4.411 greater than the outcome expectation on the goal itself, amounting to 2.302. All T statistics generated are higher than the T table for alpha 0.1, which is 1.645. Therefore Ha9 is accepted, meaning that interest mediates the relationship between outcome expectations against goal.

This result supports the research conducted by Lent (1994), which states that the outcome expectations variable stands out in the formation of interests. Someone can have an abiding interest in the activities that they expect to obtain positive results (Bandura, 1986 in Lent et al., 1994; Lent, Larkin, & Brown 1989). Interest is difficult to develop if the expected results are neutral or negative. The high expected results when becoming a public accountant will increase one's interest in carrying out various related activities. Interest that has long been developed is translated into career choices (Lent, Brown, Hackett, 1994). Someone who likes a variety of audit-related activities will have a higher potential to have the goal of becoming a public accountant. The theory of Holland (1985) in Hansen (1984),

argues that people tend to choose career options that are in line with their main interests or the combination of primary interests and additional interests. Someone tends to choose a career that suits their interests, including being a public accountant. Someone who has a high interest in audit-related activities will have a greater likelihood of setting goals to become a public accountant in the future. Students will have a stronger tendency to achieve the desired career goals when they have expectations about specific outcomes (Gore & Leuwerke, 2000). Someone will tend to become a public accountant when he has high outcome expectations. This is because they want to realize the expectations that exist with the capabilities they have.