

## CHAPTER V

### CONCLUSIONS AND RECOMMENDATIONS

#### 5.1. Conclusions

Based on the analysis and discussion, it can be concluded that:

1. There is a positive effect of self-efficacy on goals
2. There is a positive effect of self-efficacy on outcome expectations
3. Is there a positive effect of outcome expectations on goals?
4. Outcome expectations mediate the relationship between self-efficacy on goals
5. There is a positive effect of self-efficacy on interest
6. There is a positive effect of outcome expectations on interest
7. There is a positive effect of interest on goals
8. Interest mediates the relationship between self-efficacy on goals
9. Interest mediates the relationship between outcome expectation and goal

#### 5.2. Research Suggestions and Implications

##### 5.2.1. Theoretical

This research is expected to provide further explanation about the relationship between SCCT variables by adding interest variables as a mediator

between self-efficacy variables and outcome expectations on goals. Research on the relationship between accounting students and Certified Public Accountants helped strengthen the Social Cognitive Career Theory; the acceptance of all existing hypotheses indicate this.

Further research can further examine the factors that influence the formation of self-efficacy. It is vital for further research because self-efficacy gives quite a lot of influence in the SCCT. The use of other theories such as MBTI and TRA is also suggested to compare the results of research with SCCT.

### **5.2.2. Practical**

Setting goals for students aspiring to become Certified Public Accountants has been demonstrated to be influenced by self-efficacy, outcome expectations, and interest. These variables must be considered so that more students becoming CPA.

Self-efficacy can arise if the individual has advantages and abilities, both in terms of cognitive, affective, and skill. The formation of self-efficacy requires support from within oneself and the surrounding environment. The university, as one of the influential environments in the personal development of students, must provide supporting facilities. The curriculum is an appropriate tool for universities to support the development of student self-efficacy by including cognitive, affective, and skill aspects in it. However, this will fail if students do not heed it. Students need to take this curriculum seriously so that the university's initial goal to improve self-efficacy can be realized.

When self-efficacy is already owned by each student personally, of course, outcome expectations will also grow (Hypothesis 2: effect of self-efficacy on outcome expectations has the highest score). These high outcome expectations can be responded to by exposing a career in the world of accounting that offers promising outcomes. How exciting things that will be obtained when becoming a public accountant, such as high income, job security, promotion potential, status, and honor, need to be socialized more actively to students. Considering that there are still many students who do not know what CPA is (76 out of 255 (29.8%) students are proven not to know what CPA is), universities, especially Soegijapranata Catholic University which has a CCPA (the Certification Center of Professional Accountant) facility should be easier to attract students becoming CPA.

The university is also expected to be able to arrange an interesting lecture curriculum because it will influence the tendency of students to pursue careers in similar fields. Student interest in the subject will arise when he has confidence. Teachers can maintain and develop student confidence with verbal persuasions, such as praise, and avoid words that can reduce student confidence. Also, student interest will increase if the lecturer gives an overview of economic factors that can be obtained if continuing a career in the subject concerned (the audit practicum course has a relationship with the work of public accountants).