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# FACTORS AFFECTING THE DECISION TO PURSUE THE ACCOUNTING PROFESSION OF SENIOR HIGH SCHOOL STUDENTS IN THE EASTERN ECONOMIC CORRIDOR OF THAILAND

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## Abstract

The researchers aimed to investigate whether factors of personal interests, self-efficacy beliefs, and outcome expectations affect the decision of senior high school students in the Eastern Economic Corridor (EEC) of Thailand to pursue a profession in accounting. The study included a cohort of 397 people who were chosen by purposive sample approaches, specifically Chonburi Sukkhabot School, Rayongwitayakom School 1, and Benchamaratrungrasit School 2. The study found that personal interests significantly positively impacted decision-making. However, self-efficacy beliefs also substantially influenced the choice to pursue a career in accounting. The component of outcome expectations has a positive impact on the decision to pursue a career in accounting, but it is not statistically significant. This suggests uncertainty about the quality of life and a lack of expectations before entering this field. Therefore, it is crucial to cultivate a thorough comprehension of practical advantages, interpersonal advantages, and intellectual advantages.

**Keywords:** Personal Interests, Self-Efficacy, Outcome Expectations, Social Cognitive Career Theory

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## Introduction

Accounting is defined as the organized process of collecting business information into financial statements to support users in arriving at reliable financial decisions (Apisithpinyo & Burinwattana, 2023). Accounting is widely recognized as a crucial instrument for quantifying the worth of financial businesses, and its influence extends to the broader economy on a macroeconomic scale. Hence, accounting is a profession of significant national significance. The supervision of Thai academics' accounts is carried out by the Federation of Accounting Professions (TFAC), which is composed of accountants. Accountants are categorized into many groups, including financial accountants, management accountants, tax planners, auditors, tax auditors, and internal auditors. The roles and functions of these entities have evolved to become far more complex compared to previous times (Srikeaw, 2022). Thus, accountants are regarded as a highly proficient workforce, necessitating an educational system to generate accountants capable of meeting the demands of rapidly expanding businesses.

Nevertheless, despite the ongoing evolution of the accounting profession in response to company expansion and the need for advanced accounting abilities, in the 21<sup>st</sup> century, the accounting profession has been seen as contributing to the downfall of the global economy due to the terrible collaboration between Arthur Andersen, Enron Corporation, and WorldCom Technologies. These companies manipulated accounting information for their gain. In Thailand, Stark Corporation Ltd. is now under investigation by the Special Investigation Division for engaging in financial misconduct. This investigation is prompted by suspicions that the company is manipulating its accounting information to artificially inflate its stock price. These incidents not only lead to a significant decline in trust in global financial markets but also influence views and generate negative opinions among accounting professionals. This particularly applies to students who are deciding to continue further education and choose to study accounting (Okougbo et al., 2021). Furthermore, some academics see accounting as an instructional discipline that relies on conventional techniques, mostly using numerical calculations, which is often regarded as tedious and lacking in creative elements due to the repetitive nature of the tasks involved (Alimbudiono, 2020). Today, the professional options for the present generation have evolved, prioritizing the advantages and equilibrium of life above those of the preceding generation (Soontornwiwattana, 2023). This might be the underlying cause for students' reluctance to choose an accountant's assignment, leading to a decline in their proficiency in accounting.

The Government of Thailand initiated the Eastern Economic Corridor (EEC) project to transform the Eastern Special Development Zone into a globally competitive economic zone. This project is designed to facilitate targeted industrial and infrastructure investments as well as support the growth of 10 specific industries in alignment with the Thailand 4.0 policy. The Ministry of Labour's planned target analysis for the 10 specific industries indicates that there will be a growth in employment needs from the current workforce of 191,119 individuals during the period of 2018-2027. This growth will require an additional 83,183 individuals with vocational qualifications and 62,979 individuals with bachelor's qualifications (Education Development Group, 2021). Accounting is an essential profession that is necessary to offer support to several industries. Therefore, regional labor planning is very relevant.

In this research, a study was done on the factors that affect the decisions of senior high school students in the Eastern Economic Corridor (EEC) to pursue a profession in accounting. The study was conducted within the framework of the Social Cognitive Career Theory, as proposed by Lent et al. (1994). Incorporate research findings into the planning process to cultivate a positive mindset and devise marketing tactics that align with the perspectives and anticipations of students who want to become proficient professionals and enhance their academic expertise.

## Literature Reviews

### Social Cognitive Career Theory

Lent et al. (1994) introduced the social cognitive career theory, which developed from the social cognitive theory of Bandura (1986), which focuses on the interaction of three factors, including 1) factors of personal attributes such as thinking processes, emotional characteristics, and physical characteristics, 2) factors of the environment, and 3) factors of behavior. However, social cognitive career theory takes account of environmental and social cognitive factors to describe factors that influence individual decision-making and professional growth, which include personal interests, self-efficacy beliefs, and outcome expectations. The accounting profession is a career that encompasses many people, communities, and environments. Currently, many researchers and academics have brought social intellectual career theory into a conceptual framework to study and predict in the field of career choice decision-making and the job application decision process, as can be seen from Oben & van Rooyen (2023) and Tetteh et al. (2022). Therefore, social cognitive career theory is appropriate to predict the factors that will affect high school students' decisions to practice accounting in this study.

### Hypothesis Development

1) The relationship between the personal interests of high school students and decision-making in pursuing a career in the accounting profession.

Although accounting has grown in line with economic changes and requires skilled, knowledgeable, and capable people to become part of this profession, the attitude towards this profession remains the same, with both positive and negative perspectives. On the negative side, Alimbudiono (2020) says it's a boring career. It's characterized by repetitive, uncreative work. This is consistent with Malthus & Fowler's (2009) study of the perception of accountants in New Zealand. The positive side view of the research work of Kholid et al. (2020), which studies the understanding of choosing an examiner in Indonesia, found that most students perceived more opportunities to work, which made them more reputable. Consistent with the research of Espinosa-Pike et al. (2021) from the debate, it would be seen that the research results differed, which may come from different attitudes and perceptions. Therefore, the researchers made the hypothesis as follows:

**Hypothesis 1:** The personal interests of high school students affect decision-making when pursuing a career in the accounting profession.

2) The relationship between the self-efficacy beliefs of high school students and decision-making in pursuing a career in the accounting profession.

Self-efficacy beliefs refer to a person's beliefs and decisions about his or her abilities and what needs to be done to achieve a goal (Wood & Bandura, 1989). In the context of high school students, it involves an awareness of their ability to choose a future career. Especially as accountants, they tend to be influenced by a perception of confidence in their abilities. Self-efficacy beliefs will make them decide on two points: if they desire this career, they will have a continuous commitment, planning, and intention to be accountants. On the contrary, they may choose another career if they do not have commitments. Therefore, it is said that self-efficacy beliefs influence behavioral controls in student accountants by making an effort to achieve goals with patience. The current research can be seen in Oben & van Rooyen (2023), whose studies in the context of high school students in South Africa are consistent with Marley et al. (2023) and Aslan & Koçak (2023). Therefore, researchers made the hypothesis as follows:

**Hypothesis 2:** The self-efficacy beliefs of high school students affect decision-making when pursuing a career in the accounting profession.

3) The relationship between the outcome expectations of high school students and decision-making in pursuing a career in the accounting profession.

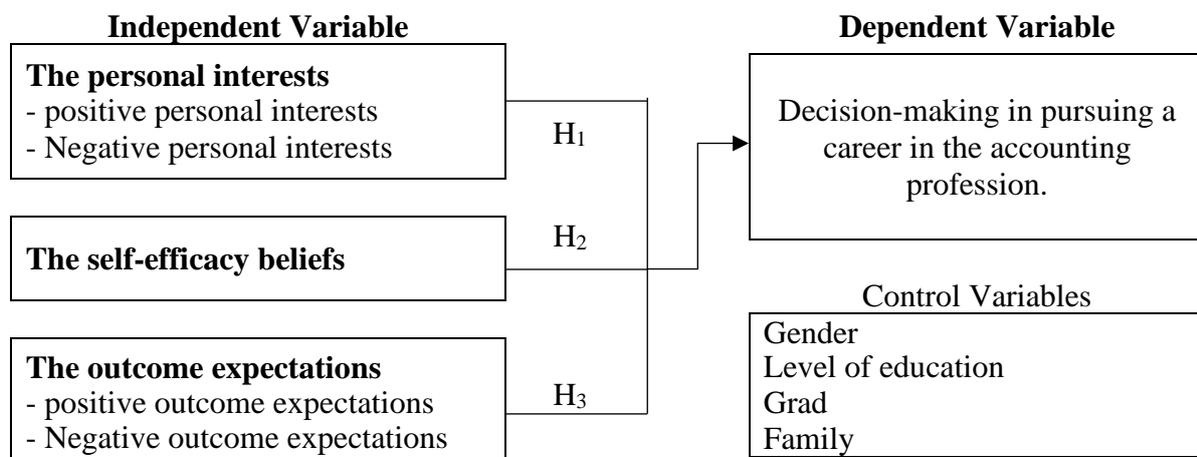
Outcome expectations refer to expectations as a result of career choices, which here means what the student believes will happen after the decision to choose to be an accountant. This

expectation will be based on experience, both directly and indirectly (Lent et al., 1994). Outcomes are expected to include financial rewards, reputation, income, job security, job progress, social recognition, job freedom, and job challenges. For the current research, it can be seen from a study by Itonen & Hytonen (2023) that students' outcomes in their profession are both positive and negative and are divided into three levels: student level, corporate level, and social level. Aslan & Koçak (2023) found that expectations in outcomes in terms of perception, social support, and life satisfaction play a role in future career choices, and Oben & van Rooyen's (2023) research found that positive future expectations have an impact on academic selection. Therefore, the researchers made the hypothesis as follows:

**Hypothesis 3:** The outcome expectations of high school students affect decision-making when pursuing a career in the accounting profession.

In this study, the researchers used control variables such as gender, level of education, grade, and family. Gender plays a role in choosing careers, and careers are selected by different sexes. For accounting professions, gender is considered a key variable, with females being more likely to enter biology than males (Nishiyama et al., 2014; Enget et al., 2020). Level of education is a preliminary assumption of a career choice for both students and employers (Hitka et al., 2021), as evidenced by a study by Ng et al. (2017), who found that undergraduate students are more interested in an accounting career than others. The family of the student is an important factor that influences the student's career choices. The impact of the family may be based on two points: family support and career preference. As shown by studies by Atangongo et al. (2024), the family had a significant influence on students' career choices.

Based on the aforementioned description, the research conceptual framework may be derived as follows:



**Figure 1** Conceptual Framework

## Research Methodology

This research employs a quantitative approach and utilizes a questionnaire to collect data about data storage. The methodology is outlined as follows:

### Population and Sample

The student population in the science-mathematics corridors of the Eastern Economic Corridor was 46,497 during senior high school, (Office of the Basic Education Commission, 2022). The sample consists of students enrolled in the state high school who are graduating from the science-mathematics program in the year 2023, throughout three provinces: Chonburi, Rayong, and Chachoengsao. The researchers used the Taro Yamane criteria to determine the sample size, with a confidence level of 0.05 and a confidence interval of 95%. The study included a cohort of 397 individuals who were selected using purposive sampling techniques. The

participants were chosen from provincial schools, namely Chonburi Sukkhabot School, Chonburi, Rayongwittayakom School 1, Rayong, and Benchamaratrungsarit School 2, Chachoengsao, which shared similar geographical contexts and teaching management characteristics (Kummanang et al., 2017).

### **Data Collection**

The researcher delivered the authorization document to the three school administrators and collaborated with the class instructor to locate the students inside the classroom. The researchers explained the research's objective and distributed an envelope containing the questionnaire and parental permission form to the students. They specified the dates for collecting the questionnaires and received a total of 210 responses, which accounts for 53 percent of the sample size. It is important to note that a minimum return of 20 percent is required for analysis in this research (Aaker et al., 2000).

The study used a questionnaire as a research tool. The study has five components, which are drawn from the research conducted by Oben & van Rooyen (2023). These components are grouped depending on the variables used for measurement, as shown below.

**Section 1:** The questionnaire has an aggregate of four questions, including gender, level of education, grade, and family.

**Section 2:** There are a total of 41 cognitive elements, which are categorized into three areas.

Part one: Factors of personal interests. The factor of personal interests may be classified into two dimensions: 1) the perspective on the accounting profession; and 2) the perspective on the character of the accounting profession. From the perspective of the accounting profession, 6 elements contribute to favourable impressions, and 4 elements contribute to poor perceptions. The opinion of the accounting profession's personality is separated into two positive components and these questions were presented as a five-point Likert scale, ranging from "strongly disagree" to "strongly agree." (Joshi et al., 2015).

Part two: Factors of self-efficacy beliefs include six elements, and our survey utilized a Likert scale to measure confidence levels, ranging from 1 (no confidence) to 5 (complete confidence) (Joshi et al., 2015).

Part three: Factor of the outcome expectations. The result outcome expectations factor has been divided into two components: 10 positive perception variables and 4 negative perceptions, and their agreement to rate them on a 5-point Likert scale from strongly disagree to strongly agree (Joshi et al., 2015).

**Section 3:** The independent variable is a criterion used to determine accounting profession results. It comprises six elements, and respondents used a five-point Likert scale, ranging from 1 (Not likely at all) to 5 (Very likely), to rate their likelihood of responding (Joshi et al., 2015). The researchers conducted a comprehensive evaluation of the precision, reliability, and power of test results presented in a list format. Researchers gathered input from professionals and used the item-total correlation approach to determine the reliability of the test. The outcomes were as follows: Independent Variable: Personal interests have a discriminatory power ( $r$ ) ranging from 0.507 to 0.774. Self-efficacy beliefs possess a discriminative power ( $r$ ) ranging from 0.493 to 0.774. Outcome expectations have a discriminatory power ( $r$ ) ranging from 0.333 to 0.774. Dependent Variables: Decision-making variables for pursuing a career in the accounting profession fall between the range of 0.534 to 0.812. An acceptable value for this variable is anything more than 0.70, as it serves as a suitable quality tool for storing data. The Cronbach's alpha reliability test of the sample questionnaire indicates its suitability, with a range of 0.729 to 0.957 (Nunnally & Bernstein, 1994). According to the data presented in Table 1.

**Table 1** Alpha coefficient according to Cronbach's method.

| Variables       | item      | Cronbach's alpha | Level       |
|-----------------|-----------|------------------|-------------|
| decision-making | 6         | 0.96             | Excellent   |
| Personal        | 15        | 0.73             | Acceptable  |
| Self-efficacy   | 6         | 0.82             | Good        |
| Outcome         | 14        | 0.75             | Acceptable  |
| <b>Total</b>    | <b>41</b> | <b>0.82</b>      | <b>Good</b> |

Methods of statistics used in research studies: The researchers used multiple correlation analysis and multiple regression analysis for this investigation. The equation may be expressed in the following manner:

$$D = \beta_0 + \beta_1P + \beta_2S + \beta_3O + \beta_4Gen + \beta_5L + \beta_6G + \beta_7F + \varepsilon_1$$

By  $\beta$ : the regression coefficient  $\varepsilon$ : the forecast tolerance D = Decision, P = Personal, S = Self-efficacy, O = outcome, Gen = Gender, L = Level of education, G = Grad and F = Family

### Research Results

The association coefficient analysis revealed that the correlation between the two variables ranged from 0.135 to 0.377, which is below the threshold of 0.80 (Cooper & Schindler, 2006). Additionally, the VIFs of all variables ranged from 1.022 to 1.382, which is less than 10. This indicates that the independent variable has a level of association that does not lead to multicollinearity issues (Black, 2006). According to the data presented in Table 2.

**Table 2** Correlation analysis coefficient of cognitive factors and decision-making to pursue a profession in accounting

| Variables | D      | P      | S      | O     | Gen   | L     | G     | F     | VIFs  |
|-----------|--------|--------|--------|-------|-------|-------|-------|-------|-------|
| Mean      | 3.262  | 2.988  | 3.428  | 3.358 | 1.605 | 2.623 | 3.734 | 1.635 | -     |
| S.D.      | 1.174  | .559   | .735   | .780  | .513  | .712  | 1.36  | .667  | -     |
| D         | 1      |        |        |       |       |       |       |       | -     |
| P         | .135*  | 1      |        |       |       |       |       |       | 1.166 |
| S         | .223** | .150*  | 1      |       |       |       |       |       | 1.293 |
| O         | .164*  | .289** | .377** | 1     |       |       |       |       | 1.382 |
| Gen       | .144*  | .131   | .033   | .098  | 1     |       |       |       | 1.028 |
| L         | .231** | .120   | .018   | .174* | .123  | 1     |       |       | 1.040 |
| G         | .113   | .175*  | .116   | .123  | .101  | .086  | 1     |       | 1.069 |
| F         | .172*  | .046   | .023   | .077  | .082  | .072  | .049  | 1     | 1.022 |

Note: \*\*\*p < 0.01, \*\*p < 0.05, \*p < 0.10

Presented the findings of a multiple regression analysis examining the factors affecting the decision of senior high school students to pursue a profession in accounting. The research findings indicate that the independent variables accounted for 34.22 percent of the variance in senior high school students' decision-making to pursue a professional career in accounting (as measured by the Adjusted R<sup>2</sup> value). Specifically, it was observed that personal interests had a significant positive impact on decision-making ( $\beta_1 = 0.271$ ,  $p < 0.10$ ), (Accept Hypothesis 1) while self-efficacy beliefs also significantly influenced the decision to pursue the accounting profession ( $\beta_3 = 0.231$ ,  $p < 0.10$ ). (Accept Hypothesis 2). The factor of the outcome expectations has a favourable influence on the choice to pursue a career in accounting, but it is not statistically significant, (Non-Accept Hypothesis 3).

For the control variable, it was found that gender and level of education had a significant positive relationship with pursuing the profession of senior high school students ( $\beta_4 = 0.466$ ,  $p < 0.01$ ,  $\beta_5 = 0.410$ ,  $p < 0.01$ ). On the other hand, grade and family had a significant negative

relationship with senior high school students' professional pursuits ( $\beta_6 = 0.126, p < 0.01, \beta_7 = 0.354, p < 0.01$ ). As seen in Table 3.

**Table 3** Analysis results of multiple regression analysis for examining the factors affecting the decision of senior high school students to pursue a profession in accounting

| factors of cognitive   | Decision-making in pursuing a career in the accounting profession. |            | t      | P-Value |
|------------------------|--|------------|--------|---------|
|                        | $\beta$  | Std. Error |        |         |
| Constant               | .357   | .799       | .447   | .656    |
| Personal interest (P)  | .271   | .158       | 1.718  | .088*   |
| Self-efficacy (S)      | .231   | .126       | 1.830  | .069*   |
| Outcome (O)            | .157   | .123       | 1.280  | .202    |
| Gender (Gen)           | .466   | .161       | 2.887  | .004*** |
| Level of education (L) | .410   | .117       | 3.504  | .001*** |
| Grad (G)               | -.126  | .062       | -2.028 | .044*** |
| Family (F)             | -.354  | .124       | -2.860 | .005*** |

F = 3.422, p = 0.000, Adjust R<sup>2</sup> = 3.422

Note: \*\*\*p < 0.01, \*\*p < 0.05, \*p < 0.10

## Conclusion and Discussion

Presently, the area of accounting has seen gradual development in tandem with the expansion of intricate corporate operations, necessitating proficient and adept professionals to thrive in the accounting domain. Nevertheless, the conduct and viewpoints of the emerging workforce have undergone a shift, potentially influencing the trajectory of the accounting profession. Advanced labor planning is particularly necessary in the Eastern Economic Corridor (EEC) of Thailand, which receives funding from the State Department. Researchers have used variables from the Social Cognitive Career Theory to help them plan future academic research. These variables include personal interests, self-efficacy beliefs, and outcome expectations. The outcomes are as stated:

**Personal interests:** According to the social cognitive career theory, factors like gender, race, culture, experience, and environment have an impact on a person's decision-making attitude. In this study, researchers administered inquiries to assess both favourable and unfavourable dispositions.

The research revealed that personal interests had a significantly positive impact on the decision to pursue the accounting profession among senior high school students. The research suggested that if students evaluate an accounting profession situation negatively, they may encounter unfavourable reports, which might result in a conclusion that does not take into consideration all relevant factors. In line with the findings of Alimbudiono (2020) and Malthus & Fowler (2009), uncreative ennui was seen. Conversely, if students are seen favorably, their accounting profession decisions might influence evaluations, resulting in favourable outcomes. Kholid et al. (2020) and Espinosa-Pike et al. (2021) conducted a study that revealed that having a biography may enhance career prospects. Furthermore, being a certified accountant can contribute to a positive reputation and financial stability, and Ajayi et al. (2023) confirmed that personal interests have the potential to influence a student's decision-making process about their future employment.

**Self-efficacy beliefs:** The study found that self-efficacy beliefs also significantly influenced the pursuit of the accounting profession. This research shows that self-efficacy beliefs are important to influence decision-making processes. 2 points are: 1) If they have self-efficacy beliefs in this career, they will have a continuous commitment, plan, and intention to be accountants. 2) If they don't have self-efficacy beliefs, they will lack commitment and may

choose another career instead. Hence, this research will lead to dealing with students' self-efficacy beliefs by encouraging students to build self-confidence and decrease awareness of other barriers to self-improvement. This research is consistent with the findings of Chan (2020) study to pursue the accounting profession of athletes in Taiwan, which is considered to be very useful in bringing these findings to the development of strategies to build an athlete's career. Also, Kautish et al. (2022) researched to examine the self-efficacy beliefs of female students in choosing jobs in the tourism and service industries and found that there was a good correlation between self-efficacy beliefs and their career decisions.

**Outcome expectations:** According to the social cognitive career theory, outcome expectations refer to the anticipated future results of professional choices, such as earnings, social and familial recognition, and career stability. These elements play a role in shaping students' expectations about the outcomes they may achieve in the accounting profession. These elements may be ascribed to attributes such as gender, culture, acquired experience, and environment. In this study, researchers assessed expectations by posing inquiries to gauge negative result expectations and positive outcome expectations. The study revealed that the outcome expectations of senior high school students have an insignificant influence on the accounting profession, which is consistent with Ilonen & Hytonen (2023), who found that outcome expectations may be categorized into three levels: personal, corporate, and individual. Consequently, the outcomes at each level do not vary in terms of expectations, resulting in a lack of disparity in expectations. For instance, the researchers' self-examination did not provide any definitive findings, and the study did not produce a clearly defined outcome.

The results of a study of control variables, which included gender, level of education, grade, and family, which significantly influenced decision-making in the pursuit of the accounting profession, showed that the role of gender, level of education, grade, and family continued to be an important part of student decision making, even though studies in different areas were consistent with the social cognitive career theory and research by Enget et al. (2020), Ng et al. (2017), and Atangongo et al. (2024).

### **Suggestions**

The research revealed that personal interests and self-efficacy beliefs had a significant impact on the decision-making process when choosing the accounting profession. The study revealed that students' views were influenced by several elements, including family, parents, instructors, and other sources of motivation. However, students lacked a clear understanding of the accounting profession's explanations. Hence, it is essential for entities involved in accounting development planning, such as the Federation of Accounting Professions (TFAC), universities, and schools, to provide seminars for pupils together with their parents. Teachers are urged to examine real-world methods to enhance awareness in decision-making. Moreover, a recent revelation is that outcome expectations have little effect on the choice to choose an accounting profession. They exhibit hesitancy about the standard of living and a dearth of anticipation before commencing this profession. Hence, it is important to foster a comprehensive understanding of tangible benefits, interpersonal benefits, and academic benefits.

The research constraints are to a study done only in the Eastern Economic Corridor (EEC) of Thailand, including the provinces of Chonburi, Rayong, and Chachoengsao. The Social Cognitive Career Theory acknowledges that perceptions differ based on factors such as gender, age, ethnicity, culture, and surroundings. Consequently, this study may lack representativeness for the whole of Thailand. Hence, the next investigations need to examine the viewpoint of post-secondary pupils who are about to complete their high school education. In the manner described: 1) Studies conducted throughout the whole country 2) A comparative analysis of each area 3) Research conducted at a tiny school located in a remote area 4) Studies on the views of parents 5) Research was conducted using a combination of quantitative and qualitative analysis via in-depth interviews.

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