

## **SOCIAL COGNITIVE CAREER THEORY AND THE GOAL OF BECOMING A CERTIFIED PUBLIC ACCOUNTANT IN PUBLIC ACCOUNTING FIRM EMPLOYEES**

**Sharon Anastasya Mongkar \***

Faculty of Economics and Business, Udayana University  
[sharon.anastasyao88@student.unud.ac.id](mailto:sharon.anastasyao88@student.unud.ac.id)

**Anak Agung Gde Putu Widanaputra**

Faculty of Economics and Business, Udayana University

### **ABSTRACT**

This research is motivated by the phenomenon of declining interest in the certified public accounting profession in Indonesia, even though this profession offers many career opportunities. This study aims to examine the influence of social cognitive career theory on the goal of becoming a certified public accountant, with a focus on self-efficacy variables and outcome expectations. The research method used purposive sampling to select a sample of public accounting firm employees, with a total of 100 respondents. However, there were 10 incomplete questionnaires so that 90 respondents were used. The data analysis technique used is multiple linear regression. The research results show that self-efficacy and outcome expectations have a significant positive influence on the goal of becoming a certified public accountant. The conclusions of this study confirm that the higher a person's self-efficacy and outcome expectations, the more likely they are to pursue CPA certification. The implication of the results of this research is the importance of strengthening self-efficacy and outcome expectations in individuals through various education and training strategies, in order to increase interest and commitment to the certified public accounting profession in Indonesia. The practical implications of this research provide material for consideration to help educational institutions and accounting training institutions in developing more effective programs to prepare participants to achieve the Certified Public Accountant (CPA) title, with a focus on increasing self-efficacy and outcome expectations.

**Keywords:** Social Cognitive Career Theory, Self-Efficacy, Outcome Expectations, Certified Public Accountant

### **INTRODUCTION**

Social Cognitive Career Theory (SCCT), introduced by Lent, Brown, and Hackett in 1996, provides a powerful theoretical framework for understanding how individuals develop and pursue their careers. This theory is rooted in social cognitive theory developed by Bandura in 1986, which emphasizes the interaction between cognitive, personal and environmental factors in shaping career interests, career choices and actions. SCCT highlights the importance of self-efficacy, outcome expectations, and goals in the career decision-making process (Lent, Brown, & Hackett, 1994). Self-efficacy, or an individual's belief in their ability to succeed in

completing certain tasks, has been proven to influence more appropriate and effective career decisions (Gibbons & Shoffner, 2004; Ardiyanti & Alsa, 2015). Outcome expectancies, which include expectations for various rewards such as job satisfaction and social recognition, also play an important role in motivating individuals to pursue and maintain their career goals (Lent, Brown, & Hackett, 1994; Vroom, 1964).

In the context of accounting education, students are faced with various career options after graduating, including the choice to become a certified public accountant (CPA), which requires a large commitment in the form of additional education, intensive certification exam preparation, and relevant work experience (Warsitasari & Astika, 2017; Reigle, 2008). These challenges, such as intense competition and complicated regulations, often become obstacles for many prospective public accountants (Aryadi & Ratnadi, 2022).

This research was driven by the need to understand more deeply how self-efficacy and outcome expectations influence the career decisions of public accounting firm employees in a very specific context, namely preparation for obtaining CPA certification. Employees pursuing these certifications often face significant stress and challenges, such as high costs and intensive exam preparation (Schoenfeld, Segal, & Borgia, 2017). By exploring these factors, this research is expected to provide better insight into how public accounting employees motivate themselves and manage their expectations in facing these challenges, as well as provide guidance for practitioners, educators and regulators in the field of public accounting in Indonesia.

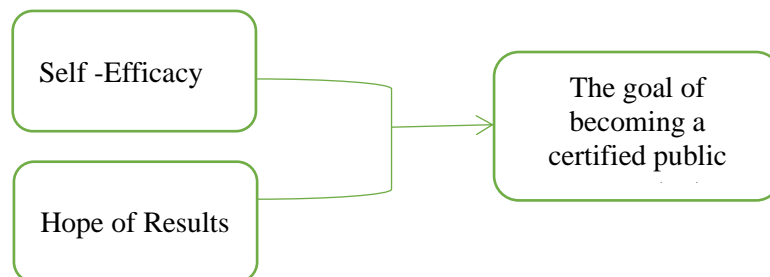
Previous research suggests that SCCT, which combines elements of cognitive psychology and social learning theory, is effective in understanding individual career decisions (Bandura, 1986; Lent et al., 1994). This theory emphasizes the importance of self-efficacy, outcome expectations, personal values, social support, and contextual factors in the formation of interest and career choice (Lent et al., 2013). Research by Schoenfeld, Segal, and Borgia (2017) revealed that psychological and social factors greatly influence accounting students' career choices, with self-efficacy as the main driver in pursuing a public accounting career.

Apart from SCCT, the Theory of Reasoned Action (TRA) is also used to understand the relationship between attitudes and career choices, showing that positive attitudes towards the public accounting profession and supportive subjective norms play an important role in accounting students' career decisions (Felton, Dimnik, & Northey, 1995 ). However, the use of the SCCT model in the context of accounting education is still limited (James & Hill, 2009; Hayes & Credle, 2008).

Social Cognitive Career Theory(SCCT) offers a useful framework for understanding how accounting students make decisions regarding pursuing Certified Public Accountant (CPA) certification. The SCCT model recognizes that the career decision-making process is influenced by interactions between personal, environmental, and behavioral factors, as well as how individuals interpret information and organize their goals based on their interpretation of previous

experiences and observations (Schoenfeld, Segal, & Borgia, 2017).

In line with this theory, it is important to highlight the important role of self-efficacy beliefs in guiding accounting students in determining their career direction. Self-efficacy beliefs refer to an individual's set of beliefs and thoughts about their ability to achieve a desired level of performance. Although these self-efficacy beliefs are subjective and do not always correlate with objective assessments of an individual's skills, they have a significant impact in determining the level of motivation and effort individuals put into achieving their goals. According to social cognitive theory, the construct of self-efficacy beliefs plays an important role in moderating the relationship between the goals an individual sets and the behavior directed towards achieving those goals. Thus, a better understanding of psychological factors such as self-efficacy beliefs can help us understand more deeply how accounting students make decisions related to pursuing CPA certification and how they can be supported on their journey toward achieving their career goals.



**Picture 1. Conceptual Framework**

Self-efficacy refers to an individual's belief in his or her ability to achieve goals and overcome challenges. In the context of accounting students, self-confidence includes confidence in the ability to succeed in the public accounting profession, including the ability to handle complex and varied tasks in the world of accounting. Self-efficacy is assumed to originate from four main sources of information: personal performance achievements, vicarious experiences, social persuasion, and physiological and emotional states (Zola, 2021).

Self-efficacy plays an important role in regulating human behavior and is often a strong determining factor in the actions a person chooses to achieve, the amount of effort that will be exerted in achieving a goal, as well as the perseverance that will be shown in overcoming obstacles or difficulties that may arise on the way to the goal. (Bandura, 2000). Several studies conducted in the form of meta-analysis (Brown et al., 2011; Lent et al., 1994) have shown a close correlation between self-efficacy beliefs and career interests. In the context of pursuing Certified Public Accountant (CPA) certification, which involves significant additional requirements to earn the title, strong self-efficacy is critical.

H<sub>1</sub>: The higher a person's self-efficacy, the greater the possibility of becoming a certified public accountant.

Outcome expectations play an important role in motivating individuals to achieve goals. If self-efficacy is related to the question "Can I do this?", then outcome

expectations are related to "If I do this, what will the results be?". The choices people make about the activities to undertake, and their effort and persistence in these activities, require consideration of outcomes as well as self-efficacy (Zola, 2021). Outcome beliefs are formed as a result of individuals' expectations about the consequences of their behavior (Vroom, 1964). Within the framework of the SCCT model, students tend to have greater interest in a career choice and will set desired career goals when they anticipate desired outcomes (Gore & Leuwerke, 2000).

Outcome expectations include an individual's estimate of the positive or negative consequences that may occur as a result of choosing a career. In the context of accounting students, outcome expectations relate to their anticipation of the achievements and experiences they may experience as public accountants.

H<sub>2</sub>: The higher a person's expectations of results, the greater the possibility of becoming a certified public accountant.

## **RESEARCH METHODS**

The research design in this study uses a qualitative approach, a research method applied to a certain population or sample with the aim of testing a predetermined hypothesis (Sugiyono, 2016). This research was conducted at a public accounting office in Bali.

The research variables of the research to be studied are divided into two, namely dependent variables and independent variables. According to Sugiyono (2019:69), an independent (free) variable is a variable that influences or is the cause of the change or emergence of the dependent (bound) variable. According to Sugiyono (2019:69), a dependent (bound) variable is a variable that is influenced or becomes a consequence, because of the existence of an independent variable. In this research, there are three variables to be studied which are then grouped into two categories, namely the independent variable and the dependent variable. The independent variables in this research are self-efficacy (X<sub>1</sub>) and outcome expectations (X<sub>2</sub>). Dependent variable (dependent variable). The dependent variable of this research is the goal of becoming a certified public accountant (Y).

An operational definition of a variable is a definition given to a variable by giving it meaning, or specifying activities, or providing the operations needed to measure the variable.

A CPA is an accounting professional who has obtained certification issued by the Public Accountant Certification Board. This certification marks that an individual has met educational requirements, work experience, and passed a recognized CPA exam.

As a CPA, individuals have primary responsibility for recording financial transactions, preparing financial reports, and providing strategic financial advice. They are also responsible for maintaining the reliability and transparency of financial information.

To obtain CPA certification, individuals must meet educational requirements, work experience, and pass a recognized CPA exam. Educational requirements include having a bachelor's degree in accounting or a related field, as well as obtaining the

required number of credit hours through a recognized accounting education program (IAPI, 2024). This variable (Schoenfeld, Segal, and Borgia, 2017) is measured by indicators of Motivation for certification, Performance Improvement, and Professional Development.

According to Bandura (in Ghufon and Risnawita, 2012) self-efficacy is an individual's belief in his ability to achieve goals and overcome challenges. In the context of public accounting, self-efficacy includes their confidence in their ability to succeed in the public accounting profession, including their ability to handle complex and varied tasks in the world of accounting. This variable (Schoenfeld, Segal, and Borgia, 2017) is measured by indicators of self-confidence in academic competence, ability to overcome challenges, and ability to adapt.

Outcome expectations are an individual's estimates of the positive or negative consequences that may occur as a result of choosing a career or action. In the context of accounting students, outcome expectations relate to their anticipation of the achievements and experiences they may experience as public accountants.

Outcome expectations include an individual's estimate of the positive or negative consequences that may occur as a result of choosing a career. Students tend to have greater interest in a career choice and will set desired career goals when they anticipate desired outcomes.

Outcome expectations relate to the question "If I do this, then what will be the outcome?" and requires consideration of outcomes and self-efficacy. Beliefs about outcomes are formed as a result of individuals' expectations about the consequences of their behavior (Schoenfeld, Segal, and Borgia, 2017)

This variable (Schoenfeld, Segal, and Borgia, 2017) is measured by questions on the indicators of higher income, job security, potential for career advancement, high status and prestige, interesting work, work independence, and challenging work.

In this research, the population is public accounting employees. Thus, this research uses a purposive sampling technique, because purposive sampling is a sampling technique with certain considerations (Sugiyono, 2013). Considerations for the sample in this research are respondents with the following criteria, a public accountant who works in a public accounting firm, has worked for at least 1 year as a public accountant, and wants to or is currently taking accounting professional certification.

This research uses primary data, where this data is obtained from research sources through questionnaires with data collection carried out by distributing questionnaires containing a list of questions to respondents. The data obtained through this method is the result of filling out questionnaires by participants relating to the variables to be investigated (Warsitasari & Astika 2017). The data analysis techniques used are classical assumption tests, descriptive statistical analysis, and multiple linear regression analysis where testing is carried out with the help of SPSS 26.

## RESULTS AND DISCUSSION

The respondents in this study were employees of a public accounting firm, where of the 100 questionnaires distributed, 100 questionnaires were returned. and the total number of questionnaires that can be used in this research is 90. This is because of all the questionnaires that have been distributed in filling out there are 10 questionnaires that are incomplete or empty so they do not meet the requirements. Therefore, this study used 90 questionnaires as research data. The majority of respondents were male, 58.89% more than female from the total number of respondents. Then, if we look at the age criteria, respondents with an age range of more than 40 years dominate the distribution of this questionnaire, namely 54.44%, followed by an age range of 30 to 39 years with a percentage of 23.33% and an age range of 20 to 29 years with a percentage amounting to 22.22%. Judging from the latest education, respondents with S1 education dominated the questionnaire distribution with a percentage of 45.56%, followed by Master's education at 36.67% and S3 at 17.78%. Judging from length of work, the data distribution is dominated by a range of five years and over at 60%, followed by a range of one to five years at 40% and a range of less than one year at 0%.

The self-efficacy variable ( $X_1$ ), shows a minimum value of 19, a maximum value of 29, the self-efficacy variable is measured using a five-point Linkert scale measurement. The average value is 22.57 with a standard deviation of 2.805, this shows that the distribution of data related to self-efficacy is even, seen from the standard deviation value which is lower than the average value. Overall, individuals in the sample have a balanced level of belief in self-efficacy.

The outcome expectation variable ( $X_2$ ) shows a minimum value of 21, a maximum value of 34, the outcome expectation variable is measured using a five-point Linkert scale measurement. The average value of 26.36 with a standard deviation of 3.542 shows that the distribution of data related to expected results is even, seen from the standard deviation value which is lower than the average value. Overall the individuals in the sample had high expectations of the desired outcomes.

The goal variable to become a certified public accountant ( $Y$ ), shows a minimum value of 19, a maximum value of 29, the goal variable to become a certified public accountant is measured using a five-point Linkert scale measurement. The average value of 23.16 with a standard deviation of 2.968 shows that the distribution of data related to the goal of becoming a certified public accountant is evenly distributed, seen from the standard deviation value which is lower than the average value. Overall the individuals in the sample tend to have a strong intention to pursue the certified public accounting profession.

**Table 1. Normality Test Results**

	Unstandardized Residuals
N	90
Kolmogorov-Smirnov	0.80

Asymp. Sig. (2-tailed)	0.200
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The normality test aims to determine whether confounding or residual variables in the regression model have a normal distribution. The Kolmogorov-Smirnov test (KS test) is used to test whether the data used is normally distributed or not. If the coefficient Asymp. sig (2-tailed)  $\geq 0.05$ , then the data is considered to have a normal distribution.

Based on Table 1 above, Asymp. Sig. (2-tailed) is 0.200, which is a value greater than 0.05, so it can be concluded that the research data used is normally distributed.

**Table2. Determination Test Results**

Model Summary			
R	R Square	Adjusted R Square	Std. Error of the Estimate
0.905a	0.819	0.815	0.149

The coefficient of determination test is carried out to measure how large a percentage of the variation in the dependent variable can be explained by the independent variables together. The coefficient of determination value ranges between 0 (zero) and 1 (one). The higher the value of the coefficient of determination, the greater the ability of the independent variable to explain variations in the dependent variable. An  $R^2$  adjusted value close to one indicates that the independent variable provides most or almost all of the information needed to predict variations in the dependent variable.

Based on the results of Table 2, it shows that the adjusted R Square value, which is an adjustment to R Square, is 0.815. This shows that around 81.5% of the variability can still be explained by independent variables after taking into account the complexity of the model, apart from that the remaining 18.5 percent is influenced by other variables or causes that are not included in the model.

**Table 3. F Test Results**

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	8,784	2	4,392	197,206	,000b
Residual	1,938	87	0.022		
Total	10,722	89			

The F test was carried out to evaluate the suitability of the regression model. The purpose of the model feasibility test is to determine whether all the independent variables included in the model have a joint influence on the dependent variable. If the significance value of F or p-value is  $<0.05$ , then the regression model is

considered suitable for testing.

In Table 3 it can be seen that the Fcount value is 197.206 with a significance value of 0.000 which is smaller than  $\alpha = 0.05$ , this shows that all independent variables (independent variables), namely self-efficacy and outcome expectations, have a joint influence on the goal of becoming a public accountant. certified. Therefore, the model used in this research is worthy of research.

**Table 4. Hypothesis Results (t Test)**

<b>Coefficients<sup>a</sup></b>					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	20,133	0.161		125,008	0,000
Self-Efficacy	0.099	0.006	0.803	17,369	0,000
Expected Results	0.030	0.005	0.302	6,525	0,000

The t test is used to evaluate the hypothesis about how much influence each independent variable has on the variation in the dependent variable. The test results are then compared with the significance value at a certain confidence level, such as a real level ( $\alpha$ ) of 0.05. If the significance level of the independent variable is  $<0.05$ , then the independent variable individually has a significant influence on the dependent variable.

Based on the results of the analysis of the influence of the Self-Efficacy variable on the goal of becoming a certified public accountant, the regression coefficient value is 0.099 with a significance level of 0.000, which is smaller than  $\alpha = 0.05$ , which means that partial self-efficacy has a significant positive effect on the goal. become a certified public accountant, so  $H_0$  is rejected and  $H_1$  is accepted.

Based on the results of the analysis of the influence of the Outcome Expectancy variable on the goal of becoming a certified public accountant, it shows a regression coefficient value of 0.030 with a significance level of 0.000, which is smaller than  $\alpha = 0.05$ , which means that partial outcome expectations have a significant positive effect on the intention to become certified public accountant, thus indicating that  $H_0$  is rejected and  $H_2$  is accepted.

Based on the results of the hypothesis test, it shows that the higher the level of individual self-efficacy in achieving the Certified Public Accountant (CPA) title, the greater the possibility of successfully achieving it. In other words, the likelihood of successfully achieving the CPA title will increase if the individual's level of self-efficacy is high. Conversely, if the level of self-efficacy is low, the possibility of achieving a CPA degree will decrease. Therefore, this research shows that self-efficacy has a positive effect on the success of obtaining a CPA degree.

The results of this study demonstrate the importance of self-efficacy in achieving the CPA title. The higher the self-efficacy an individual has, the greater the



possibility of success that can be achieved in achieving the CPA title. High self-efficacy provides a strong incentive for individuals to consistently pursue the path required to achieve the CPA title, as well as increasing their confidence in facing existing challenges. High self-efficacy allows individuals to remain focused and not easily influenced by external obstacles, so they are better able to achieve their goals.

Besides that, individuals with high self-efficacy, when facing difficulties or challenges on the way to achieving the CPA title, will remain persistent and motivated to continue trying, which will ultimately increase their chances of success. The results of this research are also in line with the Theory of Reasoned Action which states that self-efficacy is included in attitude toward the behavior, namely attitude towards a behavior or assessment and evaluation of the results of behavior. Thus, high self-efficacy will influence an individual's intention to obtain a CPA degree, which ultimately has a positive impact on achieving this goal. This research provides an important contribution to the literature and theoretical understanding regarding individual behavior in achieving certain career goals, especially within the framework of the Theory of Reasoned Action (TRA). Where self-efficacy and outcome expectations have a significant influence on an individual's intention to obtain the Certified Public Accountant (CPA) title provides a strong basis for expanding understanding of how psychological factors play a role in the individual's decision-making process.

Based on the results of this hypothesis test, it shows that the higher the expected results a person has from becoming a Certified Public Accountant (CPA), the greater the possibility of successfully achieving that goal. In other words, the chances of achieving a CPA degree will increase with the higher the individual's expectations of results. Therefore, this research states that outcome expectations have a positive effect on achieving the CPA degree.

The results of this research prove that outcome expectations play a very important role in shaping individual determination in achieving their goals. The higher a person's expectations of results, the stronger their determination to achieve the CPA title. Individuals with high outcome expectations tend to have greater motivation to strive and overcome obstacles on the path to the CPA title. High outcome expectations also trigger individuals to set more ambitious goals and try harder to achieve them.

The results of this research are in line with the Theory of Reasoned Action which states that outcome expectations are included in the intention component, namely the perception of the expected results from certain behavior. Thus, high outcome expectations will influence individuals' intentions to obtain the CPA title, which ultimately encourages them to act in accordance with these intentions.

This research provides an important contribution to the literature and theoretical understanding regarding individual behavior in achieving certain career goals, especially within the framework of the Theory of Reasoned Action (TRA). Where self-efficacy and outcome expectations have a significant influence on an individual's intention to obtain the Certified Public Accountant (CPA) title provides a strong basis for expanding understanding of how psychological factors play a role in

the individual's decision-making process.

First, these findings reinforce the concept that individuals' beliefs in their own abilities (self-efficacy) influence their intentions to pursue certain goals. In TRA, individual intentions are an important predictor of behavior, and self-efficacy can be seen as an underlying factor in forming those intentions (Sheppard, Hartwick, & Warshaw, 1988). Thus, this research adds a new dimension to the understanding of how internal factors such as self-confidence influence individuals' career-related decision-making processes.

Second, this research expands understanding of the role of outcome expectancies in TRA. Outcome expectancies, or an individual's expectations about the likely outcomes of a particular behavior, have long been recognized as a factor influencing individual intentions. However, these findings suggest that outcome expectations not only influence intentions, but also interact with self-efficacy in shaping an individual's determination to achieve certain goals. Thus, this research highlights the importance of considering interactions between interrelated psychological factors in understanding individual behavior.

Through a deeper understanding of the role of self-efficacy and outcome expectancies in TRA, this research provides a foundation for the development of a more comprehensive theory of individual behavior in the context of career goal achievement. By recognizing the importance of psychological factors such as self-efficacy and outcome expectancies in shaping individual intentions and behavior, theories such as TRA can be expanded and enriched to provide a more complete picture of individual decision-making dynamics. It not only has significant theoretical implications in the academic literature, but also provides valuable guidance for practitioners in designing effective educational and professional development strategies.

This research is relevant to social cognitive career theory (SCCT), where SCCT emphasizes the importance of self-efficacy factors and outcome expectations in shaping individual career behavior, including in pursuing the Certified Public Accountant (CPA) title (Badura, 1986). Self-efficacy in SCCT is viewed as an individual's belief in their own ability to achieve career goals, while outcome expectancy reflects an individual's expectations of the possible results of their efforts (Lent, Brown, & Hackett, 1994). These two factors interact dynamically to form individual motivation to pursue certain career goals.

By integrating the SCCT perspective, this research not only increases understanding of how self-efficacy and outcome expectancies influence individual intentions within the TRA framework, but also highlights the importance of considering psychological factors in the career decision-making process.

## **CONCLUSIONS AND SUGGESTIONS**

Self-efficacy has a positive and significant influence on an individual's intention to achieve the title of certified public accountant. The results of this research show that the higher a person's self-efficacy, the higher their intention to pursue their career goal as a certified public accountant.

Expectations of results have a positive and significant effect on an individual's intention to achieve the title of certified public accountant. The results of this study indicate that the higher a person's outcome expectations, the higher their likelihood of pursuing a career goal as a certified public accountant.

Limitations of this research include the limited focus on the influence of self-efficacy and outcome expectations on employees' intentions to obtain the Certified Public Accountant (CPA) title. In addition, the sample is limited to employees of Public Accounting Firms (KAP) in Bali which can limit the generalization of research results to a wider population, so that further research is recommended to involve more diverse samples from various public accounting institutions in different locations for better results. more commonly applied.

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