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The Influence of Self-Potential, Professional Perceptions, and Characteristics on Accounting Study Interest with Career Guidance

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ABSTRACT

Based on the 2024 Open Unemployment Rate (TPT), vocational schools contribute the most to unemployment at 9.01%, indicating suboptimal job absorption for their graduates. Meanwhile, the 2024 Higher Education Gross Enrollment Rate (APK) stands at 32%, with the Coordinating Ministry for PMK targeting 45% by 2035 and 60% by 2045. Continuing education is one strategy to reach this goal. This quantitative study, involving 140 class XI AKL students at SMKN Kebasen through saturated sampling, used descriptive statistics and Moderated Regression Analysis (MRA). Results show no significant effect of self-potential and perception of the accounting profession on interest in pursuing undergraduate accounting. However, personal characteristics positively influence this interest. Career guidance does not strengthen the effect of self-potential and personal traits but does enhance the influence of professional perception on the intention to continue accounting studies.

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INTRODUCTION

Education plays a crucial role in preparing future generations to become capable, responsible, and competitive members of society (Smolentseva, 2022). The objectives of education can be effectively achieved when all involved components, teachers, learners, institutions, and supporting stakeholders, contribute actively to the learning process. According to Law No. 20 of 2003 on the National Education System, education is defined as a conscious and planned effort to create a learning atmosphere and learning process in which students actively develop their potential to possess spiritual strength, self-control, personality, intelligence, noble character, and the skills needed by themselves, society, the nation, and the state. Education is also widely recognized as a powerful instrument for improving the quality of human life. Through education, individuals acquire knowledge and skills that enable them to function effectively in society (Smolentseva, 2022).

Among the various types of educational institutions available in Indonesia, one notable option is the Vocational High School (Sekolah Menengah Kejuruan/SMK), which is designed to prepare students for direct entry into the workforce. However, in reality, graduates from general and vocational senior high schools represent the largest proportion of the unemployed population. This is reflected in Indonesia's 2024 Open Unemployment Rate (TPT) data, categorized by level of education:

Table 1. *Open Unemployment Rate by Education Level in 2024*

Education Level	Unemployment Rate (%)
No School/Not Completed/Primary	2.32
Junior High School (SMP)	4.11
Senior High School (General)	7.05
Vocational High School (SMK)	9.01
Diploma I/II/III	4.83
University	5.25

Source: Badan Pusat Statistik (2024)

The table shows that the highest unemployment rate, at 9.01%, is found among graduates of vocational high schools (Torun & Tumen, 2019). This suggests that SMK graduates are not being optimally absorbed into the labor market. This condition can be attributed to several factors, including a mismatch between the acquired skills and labor market demands, limited job availability, and increasingly fierce competition in

the employment sector. These challenges underscore the need for individuals to possess superior knowledge and skillsets, which can be enhanced by continuing their education at the tertiary level.

The interest in pursuing higher education often emerges during the learning process and through the accumulation of personal and academic experiences at school. Students' interest plays a pivotal role in shaping their future, as it guides their decision-making toward education and career goals. According to Hidi & Renninger, (2019), interest is defined as an individual's attraction or desire toward a specific option, whether it be a person, object, situation, or activity, without any external pressure or coercion.

Several factors influence a person's interest in continuing their education. These are typically classified into internal and external factors, as outlined in the Theory of Planned Behavior (TPB) developed by Ali et al., (2022). TPB emphasizes that an individual's intention to perform a particular behavior is influenced by three key components: attitude and perceived behavioral control (as internal factors), and subjective norms (as an external factor). In the context of this study, self-potential, perception of the accounting profession, and personal characteristics are considered internal factors, while career guidance represents an external factor.

Self-potential refers to a person's fundamental abilities that, when recognized and nurtured through proper training and resources, can help individuals achieve their life goals (Krems et al., 2017). While (Van Rooij et al., 2019) found that self-potential significantly and positively influences students' interest in continuing their studies, (Van Rooij et al., 2019) reported no significant impact. These inconsistent findings have motivated the researcher to examine self-potential as an independent variable in the current study.

Perception involves the process of interpreting and evaluating stimuli received through the senses, which leads to subjective judgments or assessments. Every individual continuously processes perceptions from birth through various experiences and interactions (Pelowski et al., 2017). Jordan et al., (2023) concluded that the perception of a profession positively affects the interest in pursuing a Bachelor's degree in Accounting. Argued that perception does not significantly affect students' interest in continuing accounting studies. Given these contradictory conclusions, perception of the accounting profession has been selected as another independent variable in this research.

Personal characteristics represent the unique traits that distinguish one individual from another. These characteristics are a combination of innate tendencies and environmental influences, including education and life experiences (Sinyagin & Sinyagina, 2020). While Jordan et al., (2023) suggested that personal characteristics

positively and significantly influence students' interest in continuing to undergraduate accounting studies. Again, due to the inconsistencies in previous findings, personal characteristics are included as an independent variable in this study.

To support students in making informed educational and career decisions, schools often provide career guidance programs. Career guidance involves delivering personalized assistance and services that enable students to understand themselves, become familiar with job markets and higher education opportunities, plan their futures, make appropriate decisions, and take responsibility for achieving their goals (Bersan et al., 2024). Quinlan and Renninger (2022) demonstrated that career guidance plays a significant role in increasing students' interest in continuing their studies. Based on these findings, career guidance is positioned as a moderating variable in this study, examining its potential to strengthen the relationship between internal factors and students' academic interest.

Given the background above, this study seeks to investigate the factors influencing students' interest in pursuing undergraduate accounting education. Accordingly, the researcher proposes the title: "The Influence of Self-Potential, Perceptions of the Accounting Profession, and Personal Characteristics on the Interest in Pursuing Undergraduate Accounting Studies with Career Guidance as a Moderating Variable."

LITERATURE REVIEW

1. Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB), developed by Ajzen as an extension of the Theory of Reasoned Action (TRA), offers a comprehensive framework to explain and predict human behavior in specific contexts (Bošnjak et al., 2020). First introduced by Fishbein and Ajzen in 1985, TPB assumes that human behavior is governed by rational considerations in which individuals use the information available to them to evaluate the consequences of their actions (Ajzen, 2020). This theoretical model acknowledges that every action taken by an individual can potentially influence others within their social and environmental context (Naito et al., 2021).

According to TPB, an individual's behavior is preceded by their intention to engage in that behavior, which is, in turn, influenced by three key determinants: attitude toward the behavior, subjective norms, and perceived behavioral control. These constructs jointly shape an individual's behavioral intention, which is the most immediate predictor of behavior itself.

1.1 Attitude Toward the Behavior

Attitude toward the behavior represents an individual's overall positive or negative evaluation of performing a specific action. Within the framework of the Theory of Planned Behavior (TPB), this construct is a crucial predictor of behavioral intention. It reflects how favorably or unfavorably an individual views the behavior in question, which in turn influences whether they intend to engage in it.

Attitude is formed through the interaction of two primary components: behavioral beliefs and outcome evaluations (Corneille & Stahl, 2019). Behavioral beliefs refer to the individual's perceptions regarding the likely outcomes or consequences of performing a behavior. For instance, a student might believe that pursuing a degree in accounting could lead to stable employment, professional recognition, or financial security. Outcome evaluations, on the other hand, involve the value the individual places on those outcomes. If a student highly values job security and financial independence, and believes that accounting can provide those benefits, they are more likely to hold a positive attitude toward studying accounting.

The combination of these beliefs and evaluations results in either a favorable or unfavorable attitude. A favorable attitude occurs when the expected outcomes are perceived as beneficial and important, while an unfavorable attitude emerges when the anticipated outcomes are viewed as negative or irrelevant. This evaluative process is often subconscious but plays a central role in intention formation.

In the context of educational decision-making, particularly regarding students' interest in pursuing higher education in accounting, attitude toward the behavior encompasses how students perceive the act of studying accounting at the undergraduate level. If students believe that majoring in accounting will offer meaningful career prospects and personal growth, and they value these outcomes, they will likely exhibit a positive attitude toward enrolling in an accounting program. Conversely, if they associate accounting with stress, complexity, or a lack of personal fit, and these are viewed negatively, their attitude may hinder the formation of a strong academic intention.

This construct is not only shaped by personal experiences and expectations but also by exposure to information, such as success stories of accounting professionals, classroom experiences, and media portrayals of the profession. Therefore, educators and career counselors play a pivotal role in shaping students' attitudes by providing accurate and inspiring representations of academic and career pathways.

Ultimately, the more favorable the attitude toward a given behavior, the greater the likelihood that the individual will develop a strong intention to perform that behavior. In TPB, this link underscores the importance of fostering positive attitudes through belief reinforcement and value alignment, especially when aiming to encourage students to make informed and enthusiastic educational choices.

1.2 Subjective Norms

Subjective norms refer to an individual's perception of the social pressure they experience to perform or not perform a specific behavior. Within the framework of the Theory of Planned Behavior (TPB), this construct captures the influence of significant others, such as family members, peers, teachers, and broader societal figures, on one's behavioral intentions. It reflects the extent to which individuals believe that people important to them think they should engage in a particular action, and how motivated they are to conform to those expectations.

Subjective norms are primarily shaped by two components: normative beliefs and motivation to comply. Normative beliefs involve an individual's assumptions about whether important referents approve or disapprove of the behavior in question. For example, a student might believe that their parents expect them to continue their studies at the university level, or that peers will regard studying accounting as a respectable and worthwhile pursuit. These beliefs serve as a mental representation of the social expectations surrounding the individual.

The second component, motivation to comply, determines the degree to which an individual is inclined to adhere to these perceived expectations. Even if a student perceives that others encourage a certain action, the influence on their intention will be stronger if the student is also motivated to meet these expectations. This motivation is deeply tied to the need for social acceptance, avoidance of conflict, desire for approval, or alignment with perceived cultural norms.

Social approval, disapproval, praise, criticism, and the prospect of rewards or sanctions all contribute to how subjective norms are constructed and internalized. In many cultures, including collectivist societies, subjective norms can exert a powerful influence, often surpassing personal attitudes in shaping behavior. This is especially true in educational decision-making, where the support or resistance from family and educators can significantly sway a student's interest in pursuing certain academic paths, including accounting.

In the context of this study, subjective norms may manifest in how students perceive parental expectations to pursue a stable and prestigious profession like accounting, or how peer groups and teachers endorse certain academic trajectories. If the social environment favors continued education and promotes the accounting profession positively, students are more likely to develop an intention to pursue a degree in that field. Conversely, if social referents question the value of higher education or accounting as a career choice, students may feel discouraged, even if their personal attitudes are favorable.

Ultimately, subjective norms highlight the role of social context and interpersonal influence in decision-making. Understanding how these perceived pressures operate can help educators, counselors, and policymakers design interventions that not only inform students but also engage their support systems in a positive and empowering way.

1.3 Perceived Behavioral Control

Perceived behavioral control refers to an individual's perception of the ease or difficulty in performing a particular behavior. This component of the Theory of Planned Behavior (TPB) captures how capable a person feels in carrying out the intended action, based on both internal and external factors. It plays a critical role in determining not only behavioral intention but also the likelihood of actual behavioral execution, particularly when the behavior is not entirely under volitional control.

This construct is primarily influenced by **control beliefs**, which are the individual's perceptions of factors that may facilitate or impede the performance of the behavior. These beliefs are shaped by various experiences, such as past attempts at the behavior, feedback from others, perceived availability of time and resources, skill level, and the presence of supportive or obstructive conditions. For instance, a student's belief that they possess the academic skills, financial resources, and support network necessary to pursue a degree in accounting will likely enhance their perceived behavioral control.

When individuals perceive high control over the behavioral outcome, they tend to feel more confident and self-efficacious, leading to stronger behavioral intentions and greater perseverance in the face of challenges. Conversely, if individuals anticipate significant barriers, such as lack of information, insufficient preparation, or unsupportive

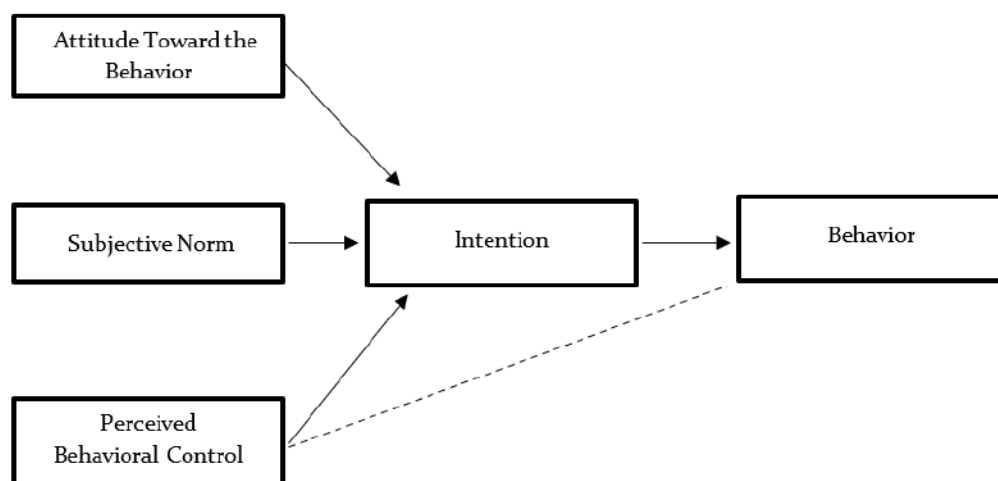
environments, they may perceive low control, which can weaken both their intention and their eventual behavior.

Perceived behavioral control thus plays a dual role in TPB: it not only influences intention but can also directly predict behavior, especially when intentions are weak or ambivalent. In educational contexts, this might mean that even students with moderate interest in a subject like accounting may follow through with enrollment if they believe the process is manageable and within their capacity.

For policymakers and educators, enhancing students' perceived behavioral control involves reducing structural and psychological barriers while providing tools and encouragement. This can include mentoring programs, resource accessibility, clear academic pathways, and training in decision-making skills.

The framework of TPB can be visualized in the following diagram:

Figure 1. Theory of Planned Behavior (Ajzen, 2005)



2. Theoretical Framework and Hypotheses Development

2.1 Self-Potential and Intention to Pursue Undergraduate Accounting Studies

Every individual possesses unique abilities and capacities, commonly referred to as self-potential. This potential includes innate talents, acquired skills, and personal attributes that can be developed to support one's career aspirations. According to Jones, Carden, dan Passmore (2021), the awareness

and understanding of one's own potential are fundamental to personal development and serve as a motivating factor in making educational decisions, such as pursuing higher education. When individuals recognize the importance of nurturing their capabilities, they are more likely to continue their education at the tertiary level as a means of maximizing their future opportunities.

H1: Self-potential has a positive influence on the intention to pursue undergraduate studies in accounting.

2.2 Perception of the Accounting Profession and Intention to Pursue Undergraduate Studies

An individual's perception of a profession significantly influences their educational and career aspirations. Within the TPB framework, this variable aligns with the component of attitude toward the behavior, which reflects an individual's judgment of whether pursuing a certain profession is favorable or not. Learning experiences and exposure to information about the accounting field shape students' understanding and perception of the profession, ultimately guiding their career direction (Hatane et al., 2020). A positive perception of the accounting profession may enhance a student's enthusiasm and interest in continuing their studies in the field.

H2: Perception of the accounting profession positively influences the intention to pursue undergraduate studies in accounting.

2.3 Personal Characteristics and Intention to Pursue Undergraduate Accounting Studies

Personal characteristics, such as personality traits, interests, values, and learning styles, play an essential role in academic and career decision-making processes. Recognizing one's own characteristics allows individuals to make informed decisions about which academic field best suits them. According to Neroni et al. (2022), personal characteristics have a significant and positive effect on students' interest in pursuing higher education. Individuals who possess traits associated with diligence, curiosity, and responsibility, for instance, are more likely to exhibit a higher inclination toward further education (Pavlatou & Mitsopoulou, 2024).

H3: Personal characteristics positively influence the intention to pursue undergraduate studies in accounting.

2.4 Career Guidance as a Moderator Between Self-Potential and Intention to Study Accounting

Career guidance serves as a critical intervention in helping students align their personal strengths and interests with appropriate academic and career pathways. Hosseinian & Pordelan (2020) assert that effective career counseling facilitates better decision-making by enabling students to identify suitable programs of study based on their abilities and preferences. When students with high self-potential receive professional career guidance, their confidence and clarity in pursuing higher education increase significantly, as they are better equipped to connect their competencies with future goals.

H4: Career guidance strengthens the influence of self-potential on the intention to pursue undergraduate studies in accounting.

2.5 Career Guidance as a Moderator Between Perception of the Profession and Intention to Study Accounting

Career guidance not only assists in self-exploration but also helps in shaping perceptions of various professional fields, including accounting. According to Hakam et al. (2024), both career guidance and perception of the profession independently exert a positive influence on students' educational intentions. In this study, career guidance is conceptualized as a moderating variable that enhances the relationship between students' perception of the accounting profession and their intention to pursue accounting studies at the undergraduate level.

H5: Career guidance strengthens the influence of perception of the accounting profession on the intention to pursue undergraduate studies in accounting.

2.6 Career Guidance as a Moderator Between Personal Characteristics and Intention to Study Accounting

Schneider et al. (2025) emphasize the importance of counseling and guidance in supporting students' academic aspirations, particularly in the field of accounting. Simultaneously, Hakam et al. (2024) affirms the role of personal characteristics in shaping students' preferences and interests. When combined, career guidance and personal characteristics can create a powerful synergy that motivates students to pursue higher education. This study posits that career guidance functions as a moderating factor that amplifies the effect of personal traits on students' educational intentions.

H6: Career guidance strengthens the influence of personal characteristics on the intention to pursue undergraduate studies in accounting.

METHODS

This study employs a quantitative approach with a hypothesis-testing research design aimed at examining the influence among the variables involved. The variables in this research consist of independent variables, namely self-potential (X_1), perceptions of the accounting profession (X_2), and personal characteristics (X_3); a dependent variable, which is the interest in pursuing undergraduate studies in accounting (Y); and a moderating variable, which is career guidance (Z). The population in this study comprises all Grade XI students majoring in Accounting and Financial Institution (AKL) at SMKN Kebasen for the academic year 2024/2025. The sampling technique applied is saturated sampling, whereby the entire population is used as the sample, resulting in 140 student respondents across all Grade XI AKL classes.

The data used in this study is primary data, collected through a structured questionnaire distributed in the form of a Google Form. The questionnaire items were developed based on indicators corresponding to each variable, namely interest in pursuing an undergraduate accounting degree, self-potential, perception of the accounting profession, personal characteristics, and career guidance. This form was distributed to all students enrolled in the Accounting and Financial Institution program at SMKN Kebasen.

The research instrument for each variable was adapted from relevant literature and previous studies. The interest in pursuing undergraduate accounting education is defined as the students' enthusiasm to continue their studies at the university level majoring in accounting based on their own will without any external pressure (Roure et al., 2019). Indicators used to measure this variable include attention, interest, enjoyment, necessity, and motivation (Uçar & Kumtepe, 2019). Self-potential is understood as an innate or genetic factor that should be recognized and developed, and supported by adequate facilities to serve as individual strength in achieving goals (Clo et al., 2020). This variable is measured using indicators such as intellectual potential, emotional potential, social potential, physical potential, spiritual potential, and adversity quotient (Sinekha et al., 2024). Perception of the accounting profession refers to the cognitive process experienced by individuals in understanding various information and experiences related to the accounting profession. This variable is measured using five indicators: educational qualifications, competencies, rights, obligations, and certifications (Thornhill-Miller et al., 2023).. Personal characteristics are defined as unique traits that distinguish one individual from another, measured by indicators such as personality, attitude, biographical traits, and perception

(Shalley et al., 2004). Career guidance refers to the assistance services provided by schools to help students obtain career or higher education information, allowing them to understand themselves and plan their career paths (Bersan et al., 2024). It is measured using five indicators: self-assessment process, orientation toward a profession, concept of career choice, student involvement in career decisions, and problem-solving in career-related issues (Shen et al., 2021).

In terms of data analysis, this study uses both descriptive statistical analysis and moderated regression analysis (MRA). Descriptive statistics serve to describe the collected data in terms of mean, standard deviation, variance, maximum value, sum, and range of each variable. The classification of responses is grouped into four categories: very high (score 4), high (score 3), low (score 2), and very low (score 1). To determine the frequency distribution criteria, the following steps are conducted: calculating the maximum and minimum scores (based on item count and scale), determining the range (maximum score minus minimum score), and calculating the interval class width (range divided by number of classes). The MRA is used to assess the direct effects of the independent variables (X_1 , X_2 , X_3) on the dependent variable (Y) and to evaluate the moderating role of career guidance (Z) in these relationships. The regression model used in this study is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 (X_1 \times Z) + \beta_5 (X_2 \times Z) + \beta_6 (X_3 \times Z) + e$$

Where Y represents the interest in pursuing an undergraduate accounting degree, α is the constant, X_1 – X_3 are the independent variables, Z is the moderating variable (career guidance), β denotes the regression coefficients, and e is the error term.

Prior to conducting regression analysis, a classical assumption test is carried out to ensure that the data meet the basic assumptions required for statistical validity. These tests include normality test (using Kolmogorov–Smirnov test, where significance > 0.05 indicates a normal distribution), linearity test (based on the significance value of Deviation from Linearity in the ANOVA table), multicollinearity test (using tolerance and Variance Inflation Factor/VIF, where tolerance > 0.10 and VIF < 10 indicate no multicollinearity), and heteroscedasticity test (using Park test, where significance > 0.05 indicates absence of heteroscedasticity).

Hypothesis testing in this study is conducted using the t-test to examine the partial influence of each independent variable on the dependent variable. If the significance value is less than 0.05 and the t-statistic exceeds the t-table value, the hypothesis is accepted, indicating a significant partial effect. Lastly, the coefficient of determination (R^2) is used to measure the extent to which the regression model explains the variance in the dependent variable. An R^2 value closer to 1 indicates a

stronger explanatory power of the model. This value can be found in the Adjusted R-Square column of the model summary table.

RESULT

This study was conducted to examine the influence of self-potential, perception of the accounting profession, personal characteristics, and the moderating role of career guidance on students' interest in pursuing an undergraduate degree in Accounting. A total of 140 respondents from class XI Accounting at SMKN Kebasen participated in the research. The selection of participants employed a saturated sampling technique, ensuring that all individuals within the population who met the inclusion criteria were involved in the study. The research employed a quantitative approach and utilized descriptive statistical analysis as a preliminary step before proceeding to hypothesis testing using Moderated Regression Analysis (MRA).

The descriptive statistics offer insights into the general tendencies of each variable analyzed in the study, as presented in the following tables:

Table 2. *Descriptive Statistics of Interest in Pursuing a Bachelor’s Degree in Accounting*

N	Minimum	Maximum	Mean	Std. Deviation
140	20	40	30.10	4.83

The data in Table 2 show that the average score for students’ interest in continuing to undergraduate accounting is relatively high. The standard deviation is notably lower than the mean, indicating a relatively narrow dispersion of scores and a homogeneous distribution among the students.

Table 3. *Descriptive Statistics of Self-Potential*

N	Minimum	Maximum	Mean	Std. Deviation
140	20	38	29.08	4.33

The results in Table 3 indicate that self-potential among students is in the low to moderate range. The low standard deviation reflects a consistent response pattern, which suggests a common perception among students regarding their academic and personal potential. This may imply limited self-awareness or confidence among students to identify their capabilities, particularly in relation to higher education (Colomer et al., 2019).

Table 4. *Descriptive Statistics of Perception of the Accounting Profession*

N	Minimum	Maximum	Mean	Std. Deviation
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140	20	40	32.93	4.35
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As shown in Table 4, students generally perceive the accounting profession positively, as evidenced by the high mean score. The uniformity of the data, indicated by the low standard deviation, suggests that students' perceptions are aligned, possibly influenced by shared information from teachers, media, or their social environment (Li et al., 2024).

Table 5. *Descriptive Statistics of Personal Characteristics*

N	Minimum	Maximum	Mean	Std. Deviation
140	16	32	24.54	3.40

Table 5 presents the personal characteristics of students, such as independence, confidence, and responsibility. The average score implies that these characteristics are moderately to highly present, while the low standard deviation indicates homogeneity across the responses.

Table 6. *Descriptive Statistics of Career Guidance*

N	Minimum	Maximum	Mean	Std. Deviation
140	20	40	32.21	3.81

The final variable, career guidance, is reflected in Table 6. Students report a generally high level of exposure to career guidance, supported by a high mean and a low standard deviation. This suggests that career guidance activities have been consistently implemented and experienced across the sample (Bersan et al., 2024).

In conclusion, the descriptive statistics highlight a high level of interest in studying accounting, a moderate level of self-potential and personal characteristics, a strong perception of the accounting profession, and fairly strong career guidance. These initial findings provide a foundation for further inferential analysis, such as regression, to determine how these variables interact and influence each other in shaping students' academic interests.

Classical Assumption Tests

To ensure the validity and reliability of the regression model used in this study, several classical assumption tests were carried out. These tests serve to verify whether the dataset meets the statistical requirements necessary for performing linear regression analysis.

The first test conducted was the normality test, which aims to determine whether the residuals of the regression model are normally distributed. Using the Kolmogorov-Smirnov method, the test returned a significance value of 0.200. Since this value exceeds the threshold of 0.05, it indicates that the residuals are normally distributed and that the assumption of normality has been satisfied.

Next, the linearity test was performed to assess whether a linear relationship exists between each independent variable and the dependent variable. The results showed that the significance values for Deviation from Linearity in all independent variables were greater than 0.05. This means the relationships between the predictor variables (self-potential, perception of the accounting profession, and personal characteristics) and the criterion variable (interest in continuing accounting studies) are linear, which is an essential requirement for regression analysis.

The multicollinearity test was also carried out to detect any high intercorrelations among the independent variables. The analysis produced tolerance values above 0.1 and variance inflation factor (VIF) values below 10 for all variables, which confirms the absence of multicollinearity. In practical terms, this means that the independent variables are not excessively correlated with each other, and each contributes uniquely to the model.

Lastly, the heteroscedasticity test was conducted to check whether the variance of the residuals is constant across all levels of the independent variables. The test results indicated significance values above 0.05, demonstrating that there is no evidence of heteroscedasticity. In other words, the data show homoscedasticity, meaning that the variance of the errors is stable across all values of the predictors, which supports the reliability of the regression estimations.

These classical assumption test results confirm that the regression model meets all necessary statistical conditions, making the analysis results valid for interpretation.

Moderated Regression Analysis (MRA)

Following the verification of classical assumptions, the study employed Moderated Regression Analysis (MRA) to test both direct and interaction effects between the independent variables and the moderator variable, career guidance. This method allows for the examination of whether the influence of self-potential, perception of the accounting profession, and personal characteristics on students' interest in pursuing accounting is moderated (i.e., strengthened or weakened) by career guidance.

The results of the MRA are summarized in Table 7:

Table 7. *Results of Moderated Regression Analysis*

Variable	Coefficient	Sig.
Constant	5.489	-
Self-Potential (X ₁)	-0.257	0.793
Perception of the Accounting Profession (X ₂)	-1.511	0.036
Personal Characteristics (X ₃)	3.099	0.024
X ₁ * Career Guidance (X ₁ *M)	0.026	0.386
X ₂ * Career Guidance (X ₂ *M)	0.048	0.028
X ₃ * Career Guidance (X ₃ *M)	-0.088	0.033

The analysis reveals several key findings. First, self-potential (X₁) does not have a significant direct effect on interest in pursuing accounting studies, as indicated by a significance value of 0.793. This suggests that the perceived abilities or potential of students do not necessarily influence their academic interests in accounting.

Second, the perception of the accounting profession (X₂) shows a significant negative effect on interest, with a p-value of 0.036. This implies that although students may hold accounting in high regard, the perceived difficulty or unattractiveness of the profession may discourage them from pursuing further study in this field.

Third, personal characteristics (X₃) have a significant positive effect on interest, as indicated by a significance value of 0.024. This confirms that students with traits such as diligence, confidence, and responsibility are more inclined to continue their studies in accounting.

Regarding moderation effects, the interaction between self-potential and career guidance (X₁*M) was not significant (sig. = 0.386), indicating that career guidance does not strengthen or weaken the influence of self-potential on study interest. In contrast, the interaction between perception of the accounting profession and career guidance (X₂*M) is significant and positive (sig. = 0.028), suggesting that when accompanied by strong career guidance, students' positive views of the profession can translate more effectively into actual academic interest (Quinlan & Renninger, 2022).

Surprisingly, the interaction between personal characteristics and career guidance (X₃*M) showed a significant negative effect (sig. = 0.033). This may indicate that the influence of intrinsic traits is somewhat diminished when career guidance is

introduced, possibly due to generalized or misaligned guidance that does not cater to students' individual needs (Bettini et al., 2021).

Hypothesis Testing (t-Test)

The following summarizes the t-test results for each variable:

1. Self-Potential → Not significant ($t = -0.26$; $\text{sig.} = 0.79$)
2. Perception of Accounting Profession → Significant negative ($t = -2.11$; $\text{sig.} = 0.03$)
3. Personal Characteristics → Significant positive ($t = 2.28$; $\text{sig.} = 0.02$)
4. Self-Potential * Career Guidance → Not significant ($t = 0.86$; $\text{sig.} = 0.38$)
5. Perception of Accounting Profession * Career Guidance → Significant positive ($t = 2.22$; $\text{sig.} = 0.02$)
6. Personal Characteristics * Career Guidance → Significant negative ($t = -2.15$; $\text{sig.} = 0.03$)

These findings reinforce the earlier regression results, confirming which variables have a meaningful impact on students' interest in continuing their studies and how career guidance moderates these relationships.

Coefficient of Determination

The coefficient of determination, as measured by Adjusted R Square, is 0.648. This indicates that approximately 64.8% of the variance in students' interest in pursuing an undergraduate degree in Accounting can be explained by the independent variables (self-potential, perception of the accounting profession, personal characteristics) and their interactions with career guidance. The remaining 35.2% of the variance is influenced by other factors not included in the model, such as peer influence, financial barriers, parental support, school environment, or exposure to other disciplines (Mishra, 2020).

This level of explanatory power suggests that the model is relatively strong, but it also highlights the need for future research to incorporate additional variables that may account for the remaining unexplained variance in students' educational interests.

DISCUSSION

The findings indicate that self-potential does not significantly influence students' interest in pursuing a bachelor's degree in accounting. This is particularly notable given that, descriptively, students' interest in continuing their studies is relatively high, whereas their perceived self-potential is relatively low. This contrast suggests that students' decisions to pursue further education in accounting may not solely be based on intrinsic motivation or self-awareness, but are often influenced by external factors such as parental expectations, school recommendations, or societal norms (Chi et al., 2022).

One plausible explanation is that some students may choose the accounting path not because they believe in their own academic or professional competencies in this field, but rather because they are guided, or pressured, by external motivations (Awadallah & Elgharbawy, 2020). Parents may perceive accounting as a stable and respected profession, thus encouraging their children to pursue it despite the students' lack of confidence or preparedness. Furthermore, the educational environment may not always provide adequate opportunities for students to explore and understand their own strengths and weaknesses, leading to underdeveloped self-potential (Ushakov, 2023).

This finding is consistent with research by Erwananda et al. (2021), both of which found that self-potential does not significantly influence students' interest in continuing their education. These studies underscore the importance of creating educational environments and career guidance services that promote deeper self-reflection and empower students to make choices aligned with their personal capabilities and aspirations.

The Influence of Perceptions of the Accounting Profession on Study Interest

Interestingly, students' perception of the accounting profession was found to have a significantly negative impact on their study interest. While many students regard accounting as a prestigious and promising career with strategic importance in the business world, this positive perception paradoxically decreases their motivation to study accounting at the university level. This may stem from students' increasing awareness of the rigorous demands and competitive nature of the profession, which could lead to fear, anxiety, or reluctance to engage in such a demanding path.

Moreover, the lack of engaging, real-life portrayals of accounting careers, such as successful role models, meaningful career talks, or immersive career exploration activities, can result in students developing incomplete or intimidating views of the profession (Sampaio et al., 2024). This aligns with findings by Browne et al. (2018),

who highlighted that overly complex or unbalanced perceptions of a profession can dampen student enthusiasm rather than motivate them.

The Influence of Personal Characteristics on Study Interest

Personal characteristics were found to have a significant positive effect on students' interest in studying accounting. These characteristics include traits such as responsibility, discipline, persistence, and self-confidence (Khatri et al., 2024). Students who possess these traits are more likely to exhibit a strong motivation to pursue academic and career paths that demand accuracy, critical thinking, and long-term commitment, traits that align well with the accounting field (Sudiadnyani et al., 2023).

This finding supports the Theory of Planned Behavior (TPB), particularly the dimension of *perceived behavioral control*, which emphasizes the importance of individuals' confidence in their ability to perform a behavior. When students have a solid understanding of their personal strengths and characteristics, they are more likely to make educational choices that align with their identity. This is consistent with the findings of Hatano et al. (2022), who found that personal characteristics are strong predictors of educational interest and commitment.

Career Guidance as a Moderating Variable

1. Career Guidance and Self-Potential

The analysis reveals that career guidance does **not** significantly moderate the relationship between self-potential and study interest. This implies that current career guidance programs are not effectively enhancing students' self-understanding or confidence in their abilities. Several factors could explain this, including limited time allocated for guidance sessions, a lack of personalized attention from counselors, or generic guidance that fails to tap into individual students' potential.

In practice, many guidance programs may focus primarily on providing general information rather than facilitating self-exploration. Without structured interventions to help students reflect on their capabilities and interests, the role of career guidance in supporting self-potential remains minimal.

2. Career Guidance and Perceptions of the Accounting Profession

In contrast, career guidance was found to significantly and positively moderate the influence of perceptions of the accounting profession on study interest. This indicates that effective career counseling can enhance students' understanding and appreciation of accounting as a viable career path. When students receive engaging, relevant, and motivating information about the profession, such as potential career

paths, success stories, or skill requirements, they are more likely to convert positive perceptions into concrete academic aspirations (Cui, 2025).

This finding supports the normative component of the TPB, which states that social influences and access to accurate information can shape an individual's intention. It is also in line with previous studies by Wardana (2018) and Purnamasari (2017), both of which highlighted the positive role of career guidance in improving students' understanding of and readiness for future career paths.

3. Career Guidance and Personal Characteristics

Surprisingly, the study found a **significantly negative** moderating effect of career guidance on the relationship between personal characteristics and study interest. This suggests that while students' personal traits naturally encourage their interest in studying accounting, career guidance, at least in its current form, may dilute or even weaken this influence (Haxhihyseni et al., 2021).

This could be due to a misalignment between the content and methods of career guidance and the personal development needs of students. For example, if guidance programs adopt a one-size-fits-all approach or focus too heavily on labor market trends without acknowledging individual diversity, students may feel confused or disengaged. Rather than reinforcing personal strengths, such programs might unintentionally undermine students' confidence in their unique traits (Wyatt et al., 2019).

This finding highlights the need for more personalized, strength-based approaches in career counseling that affirm students' individual qualities and guide them toward educational paths that resonate with their core identity.

CONCLUSION

Based on the findings and discussion presented in this study, several important insights can be drawn regarding the factors influencing students' interest in pursuing an undergraduate degree in accounting. The results showed that self-potential did not have a significant influence on the intention to continue higher education in accounting. This suggests that students' internal perceptions of their own academic abilities, confidence, or self-awareness may not be the primary drivers in shaping their educational aspirations. Instead, external influences, such as parental expectations, social norms, or school environment, may exert stronger pressure in determining their academic pathways. In many cases, students may choose a field of study not because they feel competent or passionate about it, but because of obligations or pressures imposed by family or social expectations.

Similarly, the study revealed that perceptions of the accounting profession did not have a significant positive influence on study interest. Even though students generally have a positive view of accounting as a respected, stable, and potentially lucrative profession, this perception alone was not sufficient to motivate them to pursue further study in that field. This disconnection may arise from a lack of in-depth exposure to the realities of the profession, minimal interaction with role models in the field, or limited understanding of the academic demands involved. In contrast, personal characteristics such as discipline, resilience, and self-confidence were shown to have a significant positive impact on students' interest in studying accounting. This indicates that students who possess well-developed personal traits are more likely to be intrinsically motivated to pursue challenging academic goals, especially in fields like accounting that require precision and consistency.

The role of career guidance was also examined as a moderating factor. The study found that career guidance did not significantly enhance the influence of self-potential or perception of the accounting profession on study interest. This suggests that the current implementation of career guidance in schools may not be fully effective in helping students translate their internal abilities and professional perceptions into actionable educational decisions. Factors such as limited counseling time, generalized content, or insufficient personalization might limit the effectiveness of these programs. However, career guidance was found to significantly moderate the influence of personal characteristics, strengthening their relationship with study interest. When students' individual traits are aligned with tailored career counseling, they become more confident and focused in making educational decisions. This highlights the importance of student-centered guidance that recognizes the uniqueness of each learner.

The adjusted R-squared value of 0.648 indicates that approximately 64.8 percent of the variation in students' interest in studying accounting is explained by the variables of self-potential, professional perception, and personal characteristics, including their interactions with career guidance. While this percentage reflects a strong model, it also implies that around 35.2 percent of the variance is influenced by other factors not included in this study. This opens up opportunities for future research to explore additional variables such as campus facilities, scholarship availability, peer influence, parental background, or students' socioeconomic status, which may further enrich the understanding of educational decision-making.

Building on these findings, several suggestions are offered. Students should be proactive in seeking reliable and comprehensive information about universities, majors, admission processes, and future career paths. Having access to accurate information can influence their perceptions and help them make informed decisions. Moreover, students are encouraged to reflect on their personal characteristics and

identify traits that may align well with particular academic fields. Peer and teacher feedback can also provide valuable insight into one's strengths and areas for growth, which may serve as useful input in choosing a suitable study program.

From an institutional perspective, schools are advised to adopt a more integrated approach to career guidance. Relying solely on counseling teachers may be insufficient due to limited time and resources. Therefore, subject teachers, particularly those teaching accounting or business, should be involved in motivating students and sharing relevant information about career opportunities and academic paths in accounting. Schools can also collaborate with universities to organize education fairs, seminars, or outreach programs to facilitate exposure to higher education environments. Such initiatives can reduce uncertainty and increase students' readiness to transition from school to university life.

Finally, future researchers are encouraged to investigate less-studied variables that could influence educational interest, such as the reputation or accreditation of study programs, accessibility of learning resources, financial considerations, or job placement rates. These aspects could provide a broader and more nuanced understanding of the motivations and barriers that students face when deciding to pursue higher education in accounting.

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