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The influence of entrepreneurship education, self-efficacy, and locus of control on accounting students' interest in entrepreneurship

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Abstract

The purpose of this study is to investigate the impact of entrepreneurship education, self-efficacy, and locus of control on the entrepreneurial interest of accounting students at multiple institutions in Indonesia. This study employed a quantitative approach by surveying 206 accounting students from the Surabaya, Bandung, Yogyakarta, and Jakarta areas who were in their fifth semester or higher. The study found that entrepreneurship education, self-efficacy, and locus of control partially and simultaneously increase students' entrepreneurship interest. These findings confirm that students' motivation to start a business increases with entrepreneurship expertise. Self-efficacy boosts students' confidence in their company management and risk-taking skills, making them more likely to become entrepreneurs. Students with an internal locus of control also believe that company success depends on personal work and decisions, making them more proactive and ready for business problems. Theoretically, the results of this study contribute to supporting the Theory of Planned Behavior (TPB), which states that individual beliefs and perceptions of behavioral control influence the intention to behave, specifically to become an entrepreneur. The contribution of this research is the entrepreneurship education policy of accounting study programs in Indonesian universities to improve both hard skills and soft skills for students, thereby reducing the unemployment rate in Indonesia. The study only included accounting students, therefore the findings cannot be applied to other colleges or programs. This study also ignored external factors like subjective norms, business environment, and economic situations that could affect entrepreneurial intention, focusing instead on internal aspects like entrepreneurship education, self-efficacy, and locus of control. Data collection via questionnaires allows for respondent subjectivity. Thus, future studies should include interviews or observations to better understand students' entrepreneurial goals.

Keywords: Accounting Students, Entrepreneurship Education, Interest in Entrepreneurship, Locus of Control, Self-Efficacy.

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1. Introduction

Indonesia is a growing nation characterized by a substantial population and abundant natural resources. Nonetheless, the actual situation is that Indonesia's unemployment rate remains exceedingly elevated due to the disproportion between the number of accessible positions and the number of job seekers. The unemployment rate in Indonesia continues to be a significant issue, particularly for university graduates [1]. Data from the Central Statistics Agency [2] shows that the open unemployment rate (TPT) for higher education graduates, including accounting graduates, has varied over the past five years. In August 2020, the open unemployment rate for Diploma IV, Bachelor's, Master's, and Doctoral graduates was recorded at 7.35%. In August 2021 and 2022, there was a decrease to 5.98% and 4.80%. Although this figure had decreased, in August 2023 and 2024, the TPT rose again to 5.18% and 5.25%. These fluctuations indicate that the issue of unemployment among college graduates has not been fully resolved [3].

Entrepreneurship can be a career option for accounting students, because the curriculum in accounting study programs provides a useful theoretical basis for understanding the business world and provides accounting students with the knowledge, skills, and techniques that are essential for establishing and developing a business [4]. Therefore, accounting students are expected to have an interest in becoming entrepreneurs. An interest in entrepreneurship signifies an individual's affinity for managing their own enterprise. The aspiration to become an entrepreneur entails an individual's ambition to operate a firm by developing innovative items and embracing associated risks [5].

Both internal and external variables might impact a person's interest in entrepreneurship. Personal characteristics, like as one's outlook, drive, and competence, are examples of internal aspects that contribute to an entrepreneur's success. Things like one's social circle and other extra-personal influences are examples of external forces. From an internal and external perspective, this study will examine entrepreneurship education, self-efficacy, and locus of control as three elements that can impact accounting students' interest in entrepreneurship in Indonesia.

Drucker views entrepreneurship as a distinct academic field [6]. Entrepreneurship seems to be a teachable quality from this vantage point. Because entrepreneurial attitudes can be enhanced through such education, the role of educational institutions in efficiently executing entrepreneurship education influences the increase in the number of entrepreneurs in a country [7]. Entrepreneurship education functions as an investment for students, equipping them with the experience, skills, and information necessary to initiate new ventures. The findings of the investigation conducted by Naiborhu and Susanti [8] and Uma and Anasrulloh [9] present research demonstrating the beneficial impact of entrepreneurship education on the entrepreneurial interest of accounting students. Fathiyannida and Erawati [10] demonstrate that entrepreneurship education adversely impacts the entrepreneurial interest of accounting students. Nonetheless, the investigation conducted by Prawesti and Cahya [11] yields varying outcomes, specifically that entrepreneurship education does not influence the entrepreneurial ambition of accounting students.

Accounting students who have undergone entrepreneurial education have an enhancement in self-confidence, leading to greater assurance in their capabilities [12]. Self-efficacy refers to an individual's conviction in their capacity to address challenges or complete tasks, as well as to execute the necessary activities to attain their objectives [13]. Prior research indicates that self-efficacy positively influences the entrepreneurial inclinations of accounting and business students [14-16]. Research by Putry, et al. [17] and Putro [18] presents distinct evidence indicating that self-efficacy does not influence the entrepreneurial interest of accounting students.

Locus of control pertains to an individual's perception on the causation of events in their life, attributing them to either internal or external influences. Locus of control is the perception of one's capacity to govern or assume responsibility for all events that transpire. This indicates that a person's strong conviction in self-determination significantly impacts their desire in engaging in activities, such as entrepreneurship. Research by Nurdwiratno, et al. [19] and Naini and Kamalia [20] indicates that locus of control positively influences students' entrepreneurial intentions. Nonetheless, diverse outcomes from Fatmaningrum and Sutrisno [21] and Rosalina, et al. [22]. Demonstrate that locus of control does not influence pupils' interest in entrepreneurship. Concurrently, investigations conducted by Oktavia, et al. [23] the locus of control negatively impacts pupils' interest in entrepreneurship.

A model that can be applied to evaluate entrepreneurial interest is Ajzen [24]. Theory of Planned Behavior (TPB) [24]. This theory is considered more efficient in understanding behavioral change and is suitable for assessing entrepreneurial interest. The Theory of Planned Behavior (TPB) offers a more comprehensive framework than alternative models for elucidating and forecasting intentions and company setup, emphasizing attitudes, subjective standards, and perceived

behavioral control as fundamental components. Several scholars have determined that diverse methodologies related to the TPB model have substantially enhanced the current research on entrepreneurial interest [25, 26].

The novelty of this study lies in the entrepreneurial interest of accounting students. The phenomenon of low entrepreneurial interest among accounting students cannot be separated from the limitations of comprehensive entrepreneurial literacy. The era of digital technology and disruption has led to a decline in jobs in the accounting field. In the Indonesian context, accounting students' interest in entrepreneurship is very important because it can create financially strong businesses, apply accounting principles to make the right decisions, and contribute to job creation and national economic growth. The contribution of this research is a policy on entrepreneurship education in accounting study programs at Indonesian universities to improve both hard and soft entrepreneurial skills for students, thereby reducing the unemployment rate in Indonesia.

2. Literature Review and Hypotheses Development

2.1. Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB) is pertinent for elucidating diverse behaviors within the realm of entrepreneurship. TPB regards interest as an indicator or predictor of behavior, as it signifies the degree to which individuals are willing to engage in action. This study employs the Theory of Planned Behavior (TPB) as its theoretical framework to investigate entrepreneurial interest. Interest in entrepreneurship is intrinsically connected to the development of entrepreneurial mindsets. Attitudes towards conduct are expressed as entrepreneurial attitudes, which are individual perceptions stemming from the belief in initiating a business venture. A number of authors [25, 26] have come to understand that several TPB Model techniques have made substantial theoretical and numerical contributions to the current literature on Entrepreneurial Intentions.

2.2. The Effect of Entrepreneurship Education on Accounting Students' Interest in Entrepreneurship

Entrepreneurship education within accounting curricula imparts entrepreneurial knowledge to accounting students. Accounting students are anticipated to manifest entrepreneurial behavior and attitude through the delivery of entrepreneurship resources. Entrepreneurship education for accounting students can cultivate entrepreneurial behavior and leadership qualities, which are integral to effective business management, hence empowering accounting students to pursue autonomous endeavors [27]. On-campus entrepreneurship education can strengthen and cultivate the entrepreneurial spirit of accounting students. Ajzen [24]. Theory of Planned Behavior posits that behavioral intention, including in entrepreneurship, is shaped by attitudes, subjective norms, and perceived behavioral control. An optimistic outlook on business, the influence of the surrounding environment (including peers, educators, or family), and students' self-efficacy in managing a firm are essential elements in the decision-making process to initiate a business venture.

The results of a meta-analysis by Martínez-Gregorio, et al. [28] show that long-term entrepreneurship education has an effect on students' entrepreneurial intentions. Research by Mawardi and Sahputri [29] and Astuti and Putri [30] on students in Indonesia provides evidence that entrepreneurship education has a positive effect on entrepreneurial interest. Research Le, et al. [31] in Montes, et al. [32] similarly demonstrated that entrepreneurship education affects entrepreneurial intention in Latin American countries. More specifically, Puspitasari, et al. [33] showed that accounting students' entrepreneurial inclination is positively impacted by entrepreneurship education. This hypothesis was developed from prior research that found:

H₁: Entrepreneurship education has a positive effect on accounting students' intention to become entrepreneurs

2.3. The Effect of Self-Efficacy on Accounting Students' Interest in Entrepreneurship

The Theory of Planned action states that the building blocks of entrepreneurial action include assessments and beliefs that promote attitudes, subjective standards, and perceived behavioral control [34]. The combination of internal elements like character traits, perspectives, and drive with exterior aspects like social networks, including acquaintances, acquaintances, and acquaintances, as well as subjective standards, makes entrepreneurial decision-making a highly involved process. Confidence in one's own abilities is an internal component that could impact students' desire to start their own businesses.

An individual's self-efficacy can be defined as their confidence in their own abilities to complete a task or deal with a particular scenario [35]. As a result, one's belief in their own abilities has a direct bearing on their desire to carry out specific actions [36]. Someone who believes in their own abilities is more likely to put in the time and effort necessary to accomplish their goals. An individual's drive to strike out on their own is directly proportional to their confidence in their own abilities to succeed as an entrepreneur. Research conducted by Ketaren and Wijayanto [37]; Taufiq and Indrayeni [38] and Jassin and Dewi [39] demonstrates that increased self-efficacy among accounting students correlates with heightened entrepreneurial ambition. Informed on the findings of prior research, the subsequent hypothesis was established:

H₂: Self-efficacy has a positive effect on accounting students' intention to become entrepreneurs.

2.4. The Effect of Locus of Control on Accounting Students' Interest in Entrepreneurship

Ajzen [24] posits that entrepreneurial intention is an intrinsic inclination that compels an individual to participate in commercial endeavors. An individual's attitude, subjective norms, and self-control beliefs affect entrepreneurial intention. Self-control, or locus of control, refers to an individual's belief in their capacity to influence their own fate.

According to Rotter [40] individuals who believe that they are capable of controlling the results of their actions, or have the ability to support the achievement of those results, tend to be more interested in entering the world of

entrepreneurship because they see themselves as capable of achieving their desired position. The term "locus of control" can refer to either an internal or external structure. The belief that one's own actions can determine one's own destiny is a hallmark of an internal locus of control. People with an external locus of control, on the other hand, attribute their life's outcomes to forces beyond their control. Several studies, including those in accounting [41-43] have indicated that this positively impacts students' enthusiasm in entrepreneurship. This hypothesis was developed from prior research that found:

H₂: Locus of control has a positive effect on accounting students' intention to become entrepreneurs.

3. Research Methods

3.1. Research Design

A cross-sectional survey design with a 5-point Likert scale questionnaire was employed in this quantitative investigation. This study will examine the impact of accounting students' self-efficacy, locus of control, and entrepreneurship education on their intention to start their own business.

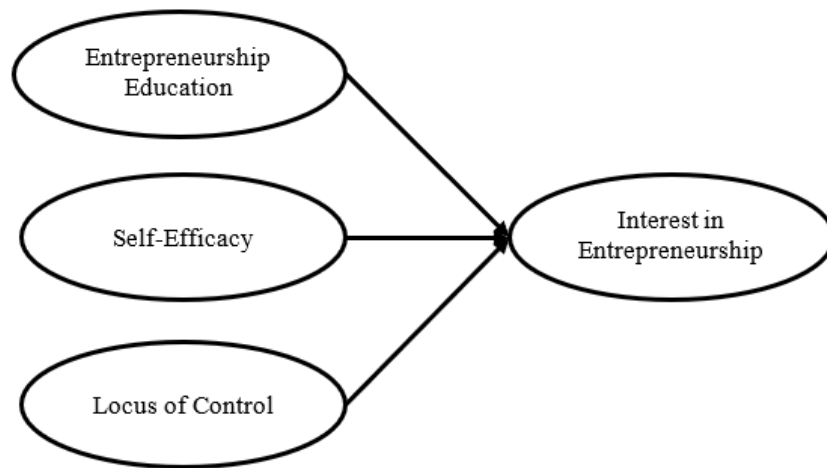


Figure 1.
Research Model.

3.2. Research Population and Sample

Participants in this research are undergraduates majoring in accounting from institutions in Surabaya, Bandung, Yogyakarta, and Jakarta. This research made use of both convenience and purposive sampling methods. Participants in the study are accounting majors in their fifth or later semesters who have made up their minds about their future careers.

3.3. Data Analysis Techniques

Accounting students' entrepreneurial aspirations were examined through the use of multiple linear regression, which takes into account accounting students' self-efficacy, locus of control, and entrepreneurship education. Here is the model used for multiple regression analysis in this study:

$$IE_t = \alpha_{0t} + \beta_{1t}PKWU + \beta_{2t}SEFF + \beta_{3t}LOC + e_t$$

Description:

IE = Accounting Students' Interest in Entrepreneurship

α_{0t} = Constant at time t

$\beta_{1t}, \beta_{2t}, \beta_{3t}$ = Regression Coefficients at time t

PKWU = Entrepreneurship Education

SEFF = Self-Efficacy

LOC = Locus of Control

e_t = Standard of error at time t

4. Results and Discussion

4.1. Data Analysis

4.1.1. Data Collection Results

Accounting majors at four different institutions in Indonesia (Surabaya, Bandung, Yogyakarta, and Jakarta) provided the main data for this study. Google Forms was used to distribute online questionnaires in order to gather data. This is what the data collecting turned out to be:

Table 1.
Data Collection Results.

Description	Questionnaires Collected	Percentage	Number	Surabaya	Bandung	Yogyakarta	Surabaya
Questionnaires collected	211	100%	211	116	42	21	32
Questionnaires did not meet the requirements	5	2.37%	5	3	1	0	1
Questionnaires met the requirements	206	97.63%	206	113	41	21	31

Table 1 shows that of the 211 questionnaires collected, 5 (2.37%) were disqualified because they were incomplete. However, 206 (97.63%) questionnaires were eligible and could be processed.

4.2. Descriptive Statistics

The following table displays the descriptive statistics results for all research variables:

Table 2.
Descriptive Statistics Results for PKWU Variables.

PKWU Variable	Question Item	Average	Description
PKWU 1	I have gained sufficient knowledge to understand the risks involved in running a business.	4.37	Height
PKWU 2	I have the ability to recognize new business opportunities in the current market.	4.35	Height
PKWU 3	I have the ability to formulate solutions to problems that arise in running a business.	4.46	Height
PKWU 4	I believe that good business planning can help improve the operational effectiveness of a business.	4.46	Height
Entrepreneurship Education (PKWU)		4.41	Height

According to Table 2 the Entrepreneurship Education (PKWU) variable exhibits the lowest average value of 4.35 for PKWU item 2 ("I possess the ability to identify new business opportunities in the current market") and the highest average value of 4.47 for PKWU item 3 ("I possess the ability to devise solutions to problems that arise in managing a business"). The mean score for the Entrepreneurship Education variable is 4.41, classified as high.

Table 3.
Descriptive Statistics Results for SEFF Variables.

SEFF Variable	Question Item	Average	Description
SEFF 1	I am confident that I can manage the business effectively.	4.50	Height
SEFF 2	I am confident that I will achieve success in entrepreneurship.	4.43	Height
SEFF 3	I am confident that I am capable of facing various challenges that arise in running a business.	4.41	Height
SEFF 4	I believe that I have the ability to think creatively in entrepreneurship.	4.40	Height
Self-Efficacy (SEFF)		4.43	Height

Based on Table 3 the Self Efficacy (SEFF) variable showed the lowest average score of 4.40 on SEFF item 3 ("I am confident that I can face various challenges that arise in running a business") and the highest average score of 4.43 on SEFF item 2 ("I am confident that I will achieve success in entrepreneurship"). Overall, the Self Efficacy variable obtained an average score of 4.43, which is in the high category. Therefore, it can be concluded that Accounting Program students have strong self-confidence regarding their entrepreneurial abilities.

Table 4.
Descriptive Statistics Results for the LOC Variable.

LOC variable	Question Item	Average	Description
LOC 1	I have sufficient ability to start and run a business.	4.55	Height
LOC 2	I am very interested in starting my own business.	4.56	Height
LOC 3	I am highly motivated to engage in entrepreneurial activities.	4.57	Height
LOC 4	I believe that effort and hard work are the main keys to achieving success in entrepreneurship.	4.55	Height
Locus of Control (LOC)		4.55	Height

Table 4 shows that item LOC1 (“I have sufficient ability to start and run a business”) has the lowest average Locus of Control (LOC) value of 4.55, while item LOC 3 (“I have high motivation to engage in entrepreneurial activities”) has the highest (4.57). The Locus of Control measure averaged 4.56, showing that Accounting Program students are confident in their self-control to achieve business goals.

Table 5.

Descriptive Statistics Results for the IE Variable.

IE Variable	Question Item	Average	Description
IE 1	I believe that entrepreneurship is a more attractive career choice than working as an employee.	4.50	Height
IE 2	I have a strong desire to be an entrepreneur.	4.51	Height
IE 3	I have already started planning the steps to start a business.	4.54	Height
IE 4	I am ready to do whatever it takes to become an entrepreneur.	4.52	Height
Interest in Entrepreneurship (IE)		4.51	Height

Based on Table 5, the Interest in Entrepreneurship (IE) variable showed the lowest average value of 4.50 on item IE 1 (“I believe that entrepreneurship is a more attractive career choice than working as an employee”) and the highest average value of 4.54 on item IE 3 (“I have started planning the steps to start a business”). Overall, the Entrepreneurial Intention variable obtained an average of 4.51, indicating that Accounting Study Program students have a high interest in entrepreneurship.

4.3. Validity and Reliability Tests

The outcomes of the Validity Test are presented in Table 6.

Table 6.

Validity Test Results.

Variable	Question Item	R-count	R-table	Description
PKWU	PKWU 1	0.662	0.140	Valid
	PKWU 2	0.758	0.140	Valid
	PKWU 3	0.809	0.140	Valid
	PKWU 4	0.786	0.140	Valid
SEFF	SEFF 1	0.662	0.140	Valid
	SEFF 2	0.758	0.140	Valid
	SEFF 3	0.809	0.140	Valid
	SEFF 4	0.786	0.140	Valid
LOC	LOC 1	0.706	0.140	Valid
	LOC 2	0.730	0.140	Valid
	LOC 3	0.772	0.140	Valid
	LOC 4	0.751	0.140	Valid
IE	IE 1	0.730	0.140	Valid
	IE 2	0.734	0.140	Valid
	IE 3	0.793	0.140	Valid
	IE 4	0.792	0.140	Valid

The validity test findings indicated that the r-count value for each indication exceeded the r-table value. Consequently, all indicators in the research instrument were deemed valid, as they effectively measured the relevant variables. The results of the reliability test are presented in Table 7.

Table 7.

Reliability Test Results.

Item	Cronbach's Alpha	Criteria	Description
PKWU	0.724	0.6	Reliable
SEFF	0.746	0.6	Reliable
LOC	0.724	0.6	Reliable
IE	0.766	0.6	Reliable

The reliability test results for the four research variables indicated that all instruments exhibited strong internal consistency. The Cronbach's Alpha values for each variable were as follows: 0.724 for PKWU, 0.746 for SEFF, 0.724 for LOC, and 0.766 for EI. All scores exceed the minimum threshold of 0.60, indicating that the questionnaire employed in this study is reliable and appropriate for data collection.

4.4. Multiple Regression Analysis

Tests of classical assumptions, including normality, autocorrelation, and multicollinearity. The Kolmogorov-Smirnov normalcy test yielded an Exact significance value of 0.197. This number exceeds 0.05, indicating that the data is regularly distributed. The findings from the Multicollinearity Test, indicated by tolerance and VIF values exceeding 10 with a Tolerance value surpassing 0.1, suggest the absence of multicollinearity in the model. Consequently, the variables of Entrepreneurial Knowledge, Self-Efficacy, and Locus of Control exhibit no interdependence. The heteroscedasticity test results, supported by the scatter plot, indicate that the model is free from heteroscedasticity. The outcome is substantiated by the scatter plot, which exhibits no discernible pattern and lacks clustering in a particular location.

The outcomes of the multiple regression analysis are presented in Table 8. According to the data in Table 8, the R value is 0.9351, situated between 0 and 1, and is proximate to 1. The R value indicates a strong link between the independent variables. The Adjusted R Square value is 0.866, indicating that 86.66% of the variance in the dependent variables is accounted for by the independent variables. The remaining 13.34% is affected by variables not analyzed in this study. Based on Table 8 the F-test result for the multiple regression is 196.113 with a significance level of 0.000. Therefore, this regression model is acceptable because the significance level is less than 0.05.

Table 8.
Multiple Regression Test Results.

Independent Variable	Regression Coefficient	t	Sig	Predicted Direction	Conclusion
Constant	-3.484	1.453	0.018	-	-
PKWU	0.174	0.070	0.015	Positive	Hypothesis accepted
SEFF	0.297	0.063	0.000	Positive	Hypothesis accepted
LOC	0.477	0.050	0.000	Positive	Hypothesis accepted
R	R Square				Adjusted R Square
0.9351	0.866				0.862
F	Significance				
196.113	0.000				

Based on the results of multiple linear regression analysis, the following equation was obtained:

$$IE = -3,484 + 0,174PKWU + 0,297SEFF + 0,477LOC + e$$

Based on the t-test results, Entrepreneurship Education has a sig value of $0.015 < 0.05$, self-efficacy has $0.000 < 0.05$, and organizational commitment has $0.000 < 0.05$. According to the t-test, hypotheses 1, 2, and 3 are accepted. Thus, Entrepreneurship Education, self-efficacy, and locus of control boost accounting students' entrepreneurial interest.

5. Discussion

5.1. Testing the Effect of Entrepreneurship Education on Accounting Students' Interest in Entrepreneurship

In a study of accounting students, researchers found that exposure to entrepreneurial education significantly increased their interest in starting their own businesses. According to these results, students' interest in entrepreneurship rises in direct proportion to their level of understanding about the topic. The theory of planned behavior (TPB) states that teaching people to think like entrepreneurs boosts their interest in starting their own businesses by improving their attitude, social support, and sense of control over their own talents. Students' aspirations to start their own businesses are positively correlated with the quality of the entrepreneurship education they get.

Based on the descriptive analysis of respondents, the indicators with the highest average scores for this variable are the ability to formulate solutions to business problems and the ability to plan a business effectively. This shows that the ability to solve problems is an important aspect in supporting business sustainability. In practice, entrepreneurs will often face various challenges such as market competition, operational obstacles, and changes in consumer behavior. With adequate knowledge, individuals are able to identify the root causes of problems and determine the appropriate solution strategies. In addition, good entrepreneurship education also helps accounting students identify new business opportunities that have the potential to be developed so that they can provide competitive value and encourage business innovation. Thus, entrepreneurship education is a key factor in preparing accounting students to be able to run their businesses independently and have the opportunity to be successful in the future.

This study supports Azizah [44] and Puspitasari, et al. [33] findings that entrepreneurship education affects accounting students' entrepreneurial interest. Widiastuty and Rahayu [45] found that entrepreneurship education boosts accounting students' interest in entrepreneurship. Anam, et al. [46] found that accounting students' enthusiasm in starting a business increases with their entrepreneurship knowledge. Thus, entrepreneurship education is crucial because it shows how well people comprehend business ideas and prospects, which require prospective entrepreneurs to examine and apply business opportunities.

5.2. Testing the Effect of Self-Efficacy on Accounting Students' Interest in Entrepreneurship

Multiple regression tests show that accounting students' entrepreneurial inclinations are positively correlated with self-efficacy. More self-confidence in one's ability increases the urge to establish and maintain a business. According to TPB, self-efficacy increases perceived behavioral control, which boosts entrepreneurial ambition. Individuals who believe they can start and run a firm have more behavioral control, increasing entrepreneurial purpose.

From the descriptive analysis, the indicator with the highest average value in this variable is the belief that students are capable of managing a business effectively and will achieve success in entrepreneurship. Individuals with high self-efficacy tend to be more confident in making business decisions and running a business with confidence. These accounting students do not easily experience doubts or fears when facing risks, so they are more courageous in taking strategic steps for business development. In addition, accounting students who have strong self-confidence usually show an optimistic attitude and high motivation in achieving their business goals. These accounting students believe that success can be achieved through hard work, perseverance, and a willingness to continue learning and adapting to the dynamics of the business world.

This study supports Ketaren and Wijayanto [37]; Taufiq and Indrayeni [38]; Jassin and Dewi [39] and Ramadhanti and Sujai [47] findings that self-efficacy boosts accounting students' entrepreneurial intentions. A similar study by Nawu, et al. [48] found that self-confidence improves business startup interest. Januarti, et al. [49] also noted that self-confident students are more likely to establish a business despite obstacles. Accordingly, Fitri, et al. [50] found that people with high self-efficacy are more proactive in exploring business opportunities, more resilient in handling challenges, and better equipped to manage business uncertainty.

5.3. Testing the Effect of Locus of Control on Accounting Students' Interest in Entrepreneurship

Multiple regression tests showed that the Locus of Control variable increased accounting students' entrepreneurship interest. The more accounting students believe they can manage their behaviors, the more they want to start a firm. TPB explains the association between locus of control and entrepreneurial inclination as increased perceived behavioral control. Individuals' intention to start and run a business increases as they feel more in control of their actions.

The descriptive analysis shows that high entrepreneurial motivation and interest in beginning a firm independently have the highest average values for this variable. This suggests that accounting students with a strong internal locus of control think entrepreneurship success requires personal effort, decisions, and responsibility. These accounting students believe that hard effort and strategy shape the future of company, encouraging them to succeed. An internal locus of control makes people more proactive in business challenges and resilient and never-give-up.

The results of this study align with the research conducted by Suprpti and Muhammad [41]; Ayem and Milanda [42]; Estuwijaya, et al. [51] and Mustafa [43] indicating that locus of control positively and significantly influences accounting students' interest in entrepreneurship. Wiguna [52] asserts that persons who firmly believe their efforts' outcomes are contingent upon their own actions and decisions exhibit greater motivation and preparedness to initiate a business. Consequently, confidence in self-regulation is a crucial element in fostering interest in entrepreneurship.

6. Conclusion

Research findings indicate that Entrepreneurship Education significantly enhances the entrepreneurial intention of accounting students, influenced by Self-Efficacy and Locus of Control. A greater comprehension of entrepreneurship among students correlates with an increased aspiration to initiate a firm. Moreover, self-efficacy significantly impacts accounting students' interest in entrepreneurship, as those with elevated self-confidence exhibit greater optimism, resilience in overcoming challenges, and a belief in their potential for company success. Simultaneously, Locus of Control significantly influences accounting students' entrepreneurial intentions, indicating that individuals with an internal locus of control perceive business success as contingent upon their own skills and actions, thereby increasing their propensity to embrace risks and confront challenges in entrepreneurship.

However, this study has several limitations. First, because the study only included accounting majors, the findings may not apply to students at other universities or in other majors. Secondly, although subjective norms, the business environment, and economic conditions are external factors that may impact entrepreneurial intention, this study only takes into account internal elements like entrepreneurial education, self-efficacy, and locus of control. Last but not least, questionnaires are subjective because they are used to gather data. In order to have a more thorough picture of students' plans to start their own businesses, future studies should incorporate other methodologies like interviews or observations.

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