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Determinants of the Decision to Pursue the Certified Public Accountant Examination: A Theory of Planned Behavior Approach

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ABSTRACT: This research aims to test the mediating role of the intention to become a public accountant in connecting these three independent factors with the final decision, which is to take the CPA exam. The research findings that self-motivation does not have a direct effect on the decision to take the CPA exam; however, self-motivation has a significant influence on the intention to become a public accountant, and this intention fully mediates between self-motivation and the decision to take the CPA exam. The family environment has a positive and significant effect both directly and indirectly, that is, through the intention to become a public accountant on the decision to take the CPA exam, indicating partial mediation. Similarly, adversity quotient has a positive and significant effect both directly and indirectly, that is, through the intention to become a public accountant on the decision to take the CPA exam, also indicating partial mediation. The intention to become a public accountant also has a positive and significant effect on the decision to take the CPA exam. These findings imply that the intention to become a public accountant is an important mediator for self-motivation, family environment, and adversity quotient in influencing auditors' decisions to take the CPA exam. Practically, these findings suggest the importance of nurturing a strong intention to become a public accountant and for colleges to develop more practical accounting learning methods to address students doubts about their accounting abilities.

KEYWORDS: TPB, Self-motivation, Family Environment, CPA

INTRODUCTION

Intention, which is influenced by an individual's attitude toward a behavior, can be reflected through self-motivation. An individual with strong self-motivation to become a public accountant naturally possesses the belief that pursuing this profession will provide positive impacts for their future, including broader career prospects, thereby fostering a strong intention to become a public accountant. This finding is consistent with Asna (2019), who revealed that the stronger the motivation, the greater the interest of auditors in taking the CPA examination at the CPA Test Center UNISMA. Similarly, Bone et al. (2023) emphasized that there is a positive relationship between motivation and the interest in participating in the CPA exam, where motivation encompasses both intrinsic and extrinsic sources.

Intention is not only shaped by attitudes but also by subjective norms, which refer to the degree of approval or disapproval of a behavior by a particular social group. The smallest yet most influential group for an individual is the family, which makes subjective norms particularly evident in the family environment. Family dynamics, particularly the parent–child relationship, play a significant role in shaping an individual's development and behavior, thereby influencing their interest in certain professions, including that of a public accountant (Permatasari et al., 2022). This is consistent with Yati and Purba (2023), who stated that the family environment has a significant and positive impact on the career interests of accounting students in Batam aspiring to become public accountants.

A third factor influencing intention is perceived behavioral control, which represents the extent to which facilitating or inhibiting factors affect the performance of a behavior. In this context, adversity quotient, or the ability to face difficulties, reflects perceived behavioral control, as individuals with higher adversity quotients are more capable of constructively overcoming challenges and thereby increase their likelihood of forming an intention to act (Maryati & Dwirandra, 2021). Zulaika and Sari (2023) found that accounting students with stronger adversity intelligence demonstrate greater interest in pursuing a career as public accountants. This aligns with Hudiyani et al. (2020), who revealed that students with higher adversity quotients not only possess greater enthusiasm but also demonstrate stronger capabilities in overcoming challenges required to qualify as public accountants.

Favorable attitudes and subjective norms toward a given behavior strengthen perceived behavioral control, which in turn enhances intention to act (Bosnjak et al., 2020). In this sense, intention emerges as the cumulative outcome of several factors, ultimately driving actual behavior. Consistent with this perspective, Arif et al. (2020) emphasized that intention serves as a precursor of behavior, functioning as an intermediary factor that bridges the three antecedents of intention. Once intention is established through these three factors, it is expected to translate into concrete actions (Fuady et al., 2020).

This study adopts the Theory of Planned Behavior (TPB), which posits three determinants of intention—attitude, subjective norm, and perceived behavioral control—while positioning intention as the mediating variable that links these factors to actual behavior. Specifically, the three factors influencing students' intention to become public accountants are: self-motivation as the attitudinal component; family environment as the subjective norm; and adversity quotient as the perceived behavioral control in the decision to take the CPA exam. Collectively, these factors serve as precursors to intention, which in turn mediates the pathway toward the realization of becoming a public accountant.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

According to Attribution Theory, motivation can stem from both internal factors (such as personal satisfaction and interest) and external factors (such as rewards and pressure). Within the Theory of Planned Behavior (TPB), self-motivation reflects one's attitude toward behavior. Previous studies confirm that motivation is a key determinant of individual goals (Owusu et al., 2019; Arif et al., 2020) and plays an essential role in career decision-making, particularly in the pursuit of becoming a public accountant (Maryati & Dwirandra, 2021; Joshi, 2022). Students who are highly motivated are more likely to meet the requirements and decide to take the CPA exam as a step toward realizing their professional aspirations (Marsintauli et al., 2022).

H1: Self-motivation has a positive effect on the decision to take the CPA examination.

Within TPB, family environment represents subjective norms, as it reflects the approval or disapproval of significant others toward a behavior. From the Attribution Theory perspective, family serves as an external attribution influencing behavior. Family support, particularly from parents, has been shown to significantly affect students' career choices, including the decision to pursue the CPA certification (Esaga et al., 2022; Cheisviyanny et al., 2022). Empirical findings in Indonesia indicate that strong parental influence shapes students' career interests and encourages them to pursue accounting certification (Rianto et al., 2020; Yati & Purba, 2023).

H2: Family environment has a positive effect on the decision to take the CPA examination.

Perceived behavioral control in TPB reflects an individual's capacity to overcome obstacles, and this is represented by adversity quotient. In the Attribution Theory, adversity quotient is viewed as an internal attribution that enables individuals to respond constructively to challenges. Prior studies suggest that students with higher adversity intelligence are more resilient, persistent, and capable of meeting the requirements to become public accountants (Hudiyani et al., 2020; Zulaika & Sari, 2023; Ramadhani et al., 2024). Therefore, adversity quotient is expected to positively influence students' decision to take the CPA exam.

H3: Adversity quotient has a positive effect on the decision to take the CPA examination.

In TPB, attitude toward behavior reflects the role of self-motivation in shaping intentions. Motivation, whether intrinsic or extrinsic, drives individuals to pursue their goals despite challenges, as failures can serve as encouragement to persist (Arif et al., 2020). Prior studies confirm that higher levels of motivation enhance students' intention to pursue a public accounting career (Asna, 2019; Bone et al., 2023; Leonardo et al., 2024).

H4: Self-motivation has a positive effect on the intention to become a public accountant.

Within TPB, family environment represents subjective norms that shape an individual's career decisions. From an Attribution Theory perspective, family support is an external attribution influencing intention. Prior research indicates that family involvement strongly influences students' interest in accounting careers (Permatasari et al., 2022; Srirejeki et al., 2019). Moreover, parental expectations and professional role models within the family enhance confidence and strengthen students' intention to pursue the CPA path (Dalcı & Özyapıcı, 2018; Yati & Purba, 2023).

H5: Family environment has a positive effect on the intention to become a public accountant.

According to TPB, perceived behavioral control plays a significant role in shaping intention, and adversity quotient serves as an indicator of one's resilience in facing challenges. Attribution Theory views adversity quotient as an internal factor that influences goal-directed behavior. Prior studies demonstrate that students with higher adversity intelligence show greater persistence, enthusiasm, and stronger intention to pursue public accounting careers (Hudiyani et al., 2020; Azizah & Hariyanto, 2022; Zulaika & Sari, 2023).

H6: Adversity quotient has a positive effect on the intention to become a public accountant.

TPB positions intention as a key mediator linking attitude, subjective norms, and perceived behavioral control to actual behavior. Intention reflects an individual's commitment to act, which in turn drives decision-making (Bosnjak et al., 2020; Puspa &

Coryanata, 2024). Empirical studies confirm that students' intention to become public accountants significantly influences their decision to take the CPA exam as a required step toward achieving this career path (Sidig & Sinaga, 2020; Paramita & Sari, 2019).
H7: Intention to become a public accountant has a positive effect on the decision to take the CPA examination.
In TPB, intention mediates the relationship between self-motivation (attitude toward behavior) and behavior. Motivation, both intrinsic and extrinsic, stimulates the intention to become a public accountant, which subsequently leads to the decision to pursue CPA certification (Leonardo et al., 2024; Marsyaf, 2021). Prior studies confirm that motivated students are more likely to develop a strong intention to become public accountants, which then translates into concrete actions such as taking the CPA exam (Dewi et al., 2019).
H8: Intention to become a public accountant mediates the effect of self-motivation on the decision to take the CPA examination.
Within TPB, subjective norms such as family support shape intention, which subsequently influences behavior. Empirical evidence shows that family environment has a significant effect on students' career intentions and interest in pursuing CPA certification (Permatasari et al., 2022; Yati & Purba, 2023). From an Attribution Theory perspective, family environment acts as an external factor reinforcing career decisions. When family support strengthens students' intention to become public accountants, it ultimately drives them to take the CPA exam (Marsyaf, 2021).
H9: Intention to become a public accountant mediates the effect of family environment on the decision to take the CPA examination.
Perceived behavioral control within TPB highlights the role of adversity quotient as a determinant of intention, which subsequently influences actual behavior. Attribution Theory also recognizes adversity quotient as an internal factor shaping individual actions. Prior studies confirm that students with higher adversity intelligence are more likely to develop strong career intentions, which then translate into decisions to pursue CPA certification (Paramita & Sari, 2019; Azizah & Hariyanto, 2022; Zulaika & Sari, 2023).
H10: Intention to become a public accountant mediates the effect of adversity quotient on the decision to take the CPA examination.

METHODS

This study employs a quantitative approach in the form of associative research, which is conducted to examine the influence or relationship between two or more variables (Sugiyono, 2018). The independent variables of this study are self-motivation, family environment, and adversity quotient, while the dependent variable is the decision to take the CPA examination, with the intention to become a public accountant serving as the mediating variable. The study applies a structural equation modeling (SEM) framework to test the hypotheses. The population comprises auditors working in Public Accounting Firms (KAP) across the regions of Bali and West Nusa Tenggara, with the sample determined using a saturated sampling method. The data were collected through questionnaires completed by auditors employed in these regions. In terms of measurement scales, the study utilizes nominal, ordinal, and ratio scales. Nominal data include demographic information such as name, educational background, gender, position, and institution. Ordinal data consist of statements related to the indicators of each variable, measured using a four-point Likert scale adapted from the traditional Likert scale. Finally, ratio data include work tenure, number of assignments, and percentage-based criteria concerning the variable of the decision to take the CPA examination.

RESULT AND DISCUSSION

Inner Model

The data have passed the outer model test with results that meet validity and reliability, so that the data processing of the research variables can be continued to the structural model testing stage to be able to fulfill the contribution of the independent variables to the dependent variables. The following are the structural model testing criteria that must be met in this study, namely the adjusted R square and Q square values.

Adjusted R Square

The adjusted R-square value is used to assess whether the influence of exogenous latent variables on endogenous latent variables has a substantive effect. The use of adjusted R-square is considered more appropriate as it adjusts the R-square value according to the number of explanatory variables relative to the sample size and is regarded as more conservative compared to R-square (Hair et al., 2019). The criteria for adjusted R-square are classified into three categories: 0.75, 0.50, and 0.25, which indicate strong, moderate, and weak explanatory power, respectively (Sarstedt et al., 2021). The adjusted R-square values of the dependent constructs are presented in Table 1 below.

Table 1. Adjusted R Square

	Adjusted R Square
Decision	0,957
Intention	0,721

Primary Data, 2025

Based on Table 1, the adjusted R-square values in this research model consist of two results: (1) the testing of self-motivation, family environment, adversity quotient, and the intention to become a public accountant on the decision to take the CPA examination; and (2) the testing of self-motivation, family environment, and adversity quotient on the intention to become a public accountant.

For the first model, which examines the effects of self-motivation, family environment, adversity quotient, and the intention to become a public accountant on the decision to take the CPA examination, the coefficient of determination was found to be 0.957 or 95.7 percent (a strong model). This indicates that the variance in the decision to take the CPA examination among auditors working in Public Accounting Firms (KAP) in Bali and West Nusa Tenggara is highly explained by these variables. In other words, 95.7% of the variance in auditors' decisions to take the CPA examination can be explained by self-motivation, family environment, adversity quotient, and the intention to become a public accountant, while the remaining 4.3% is explained by other factors outside the model.

For the second model, which tests the effects of self-motivation, family environment, and adversity quotient on the intention to become a public accountant, the coefficient of determination was 0.721 or 72.1 percent (also a strong model). This suggests that the variance in auditors' intention to become a public accountant in Public Accounting Firms across Bali and West Nusa Tenggara is largely explained by these variables. Specifically, 72.1% of the variance in the intention to become a public accountant is accounted for by self-motivation, family environment, and adversity quotient, while 27.9% of the variance remains unexplained by the independent variables used in this study.

The unexplained factors highlight the limitations of the model, as the Theory of Planned Behavior (TPB) does not explicitly incorporate certain external or situational factors that may influence the decision to take the CPA examination. Factors such as the high cost and extensive preparation required for the CPA examination, limited access to information or socialization regarding the CPA pathway, time constraints faced by auditors, and the lack of institutional support or incentives from Public Accounting Firms are not directly represented in the TPB framework. Additionally, the high level of difficulty of the CPA examination itself may also act as a barrier to undertaking the exam, which is not fully captured by the perceived behavioral control component, thereby potentially hindering the decision to sit for the CPA examination despite strong intentions to become a public accountant.

Q-Square

The Q-square analysis is conducted to measure how well the observed values are generated by the model and its parameter estimates. The results of the Q-square analysis are presented in Table 2.

Table 2. Q *Square*

	SSO	SSE	Q^2 (=1-SSE/SSO)
Decision	357,000	56,944	0,840
Intention	833,000	381,838	0,542

Primary Data, 2025

The Q-square value ranges between $0 < Q^2 < 1$, where values closer to 1 indicate a better predictive model (Hair et al., 2019). As shown in Table 2, the results of the Q-square calculation indicate that the Q-square value for the variable *decision to take the CPA examination* is 0.840, while the Q-square value for the variable *intention to become a public accountant* is 0.542. This implies that changes in the independent variables are able to predict changes in the dependent variables, leading to the conclusion that the model demonstrates good predictive relevance.

Hypothesis Testing

The bootstrapping method can be applied to determine the t-statistics, as commonly used in Partial Least Squares Structural Equation Modeling (PLS-SEM). In addition, mediation analysis was conducted within the SEM framework to test whether the mediating variable could explain the relationship between the independent and dependent variables. Significance testing was carried out to determine the significance of both direct and indirect effects, with an accepted error rate of $\alpha = 5\%$.

Direct Effect

The testing of direct effects between variables can also be observed through the validation results of path coefficients for each causal pathway. The results of the bootstrapping test for direct effects are summarized in Table 3 Summary of Bootstrapping Test Results.

Table 3. Summary of Bootstrapping Test Results

	Original Sample (O)	*Sample Mean* (M)	*Standard Deviation* (STDEV)	T *Statistics* (|O/STDEV|)	P *Values*
Adversity Quotient -> Decision	0.938	0.938	0.020	47.520	**0.000**
Adversity Quotient -> Intention	0.334	0.336	0.060	5.603	**0.000**
Family Environment -> Decision	0.051	0.051	0.024	2.123	**0.017**
Family Environment -> Intention	0.251	0.253	0.056	4.497	**0.000**
Intention -> Decision	0.059	0.058	0.032	1.872	**0.031**
Self-motivation -> Decision	-0.037	-0.036	0.027	1.347	**0.089**
Self-motivation -> Intention	0.477	0.475	0.056	8.485	**0.000**
Adversity Quotient -> Intention -> Decision	0.020	0.019	0.011	1.725	**0.043**
Family Environment -> Intention -> Decision	0.015	0.015	0.008	1.747	**0.041**
Self-motivation -> Intention -> Decision	0.028	0.027	0.015	1.825	**0.034**

Primary Data, 2025

The hypothesis testing on the effect of self-motivation on the decision to take the CPA examination yielded a correlation coefficient (Original Sample) of -0.037. The p-value was 0.089 > 0.05, indicating that the effect of self-motivation on the decision to take the CPA examination is not significant. Therefore, Hypothesis 1 (H1), which states that self-motivation has a positive effect on the decision to take the CPA examination, is rejected. This implies that although auditors may possess high self-motivation, such motivation does not directly drive them to make the decision to sit for the CPA examination.

The hypothesis testing on the effect of family environment on the decision to take the CPA examination yielded a correlation coefficient (Original Sample) of 0.051. The p-value was 0.017 < 0.05, indicating a significant effect. Thus, Hypothesis 2 (H2), which states that the family environment has a positive effect on the decision to take the CPA examination, is accepted. This suggests that the stronger the encouragement from the family to pursue a career as a public accountant, the greater the likelihood that auditors will decide to take the CPA examination.

The hypothesis testing on the effect of adversity quotient on the decision to take the CPA examination yielded a correlation coefficient (Original Sample) of 0.938. The p-value was 0.000 < 0.05, showing a significant effect. Therefore, Hypothesis 3 (H3), which states that adversity quotient has a positive effect on the decision to take the CPA examination, is accepted. This indicates that the better auditors are at facing difficulties and challenges, the more likely they are to decide to take the CPA examination.

The hypothesis testing on the effect of self-motivation on the intention to become a public accountant yielded a correlation coefficient (Original Sample) of 0.477. The p-value was 0.000 < 0.05, indicating a significant effect. Thus, Hypothesis 4 (H4), which states that self-motivation positively affects the intention to become a public accountant, is accepted. This means that auditors with higher self-motivation are more likely to develop a strong intention to pursue a career as a public accountant.

The hypothesis testing on the effect of family environment on the intention to become a public accountant yielded a correlation coefficient (Original Sample) of 0.251. The p-value was 0.000 < 0.05, confirming a significant effect. Accordingly, Hypothesis 5 (H5), which states that the family environment positively influences the intention to become a public accountant, is accepted. This implies that the stronger the family encouragement to pursue a public accounting career, the stronger the auditors' intention to become a public accountant.

The hypothesis testing on the effect of adversity quotient on the intention to become a public accountant yielded a correlation coefficient (Original Sample) of 0.334. The p-value was 0.000 < 0.05, indicating a significant effect. Therefore, Hypothesis 6 (H6), which states that adversity quotient has a positive effect on the intention to become a public accountant, is accepted. This suggests that the higher the auditors' ability to face and overcome challenges, the stronger their intention to become a public accountant.

The hypothesis testing on the effect of the intention to become a public accountant on the decision to take the CPA examination yielded a correlation coefficient (Original Sample) of 0.059. The p-value was 0.031 < 0.05, indicating a significant effect. Consequently, Hypothesis 7 (H7), which states that the intention to become a public accountant positively affects the decision to take the CPA examination, is accepted. This means that auditors with a strong intention to become a public accountant are more likely to take the initial step of deciding to sit for the CPA examination.

The hypothesis testing on the effect of self-motivation on the decision to take the CPA examination through the intention to become a public accountant yielded a correlation coefficient (Original Sample) of 0.028. The p-value was 0.034 < 0.05, indicating a significant mediating effect. Hence, Hypothesis 8 (H8), which states that the intention to become a public accountant mediates the effect of self-motivation on the decision to take the CPA examination, is accepted. This implies that while self-motivation alone does not directly lead auditors to decide to take the CPA examination, when accompanied by a strong intention to become a public accountant, it significantly influences their decision. In this test, the mediating role of intention to become a public accountant is categorized as full mediation.

The hypothesis testing on the effect of family environment on the decision to take the CPA examination through the intention to become a public accountant yielded a correlation coefficient (Original Sample) of 0.015. The p-value was 0.041 < 0.05, indicating a significant mediating effect. Thus, Hypothesis 9 (H9), which states that the intention to become a public accountant mediates the effect of family environment on the decision to take the CPA examination, is accepted. This suggests that while the family environment can directly influence the decision to take the CPA examination, the presence of the intention to become a public accountant also serves as an intermediary factor shaping auditors' initial action of deciding to sit for the CPA examination. In this case, the mediating effect of intention is classified as partial mediation.

The hypothesis testing on the effect of adversity quotient on the decision to take the CPA examination through the intention to become a public accountant yielded a correlation coefficient (Original Sample) of 0.020. The p-value was 0.043 < 0.05, confirming a significant mediating effect. Therefore, Hypothesis 10 (H10), which states that the intention to become a public accountant mediates the effect of adversity quotient on the decision to take the CPA examination, is accepted. This implies that while adversity quotient can directly influence the decision to take the CPA examination, the presence of the intention to become a public accountant also mediates this relationship by shaping auditors' initial decision to sit for the CPA examination. In this test, the mediating role of intention is categorized as partial mediation.

CONCLUSION

The findings of this study demonstrate that the assumptions of the Theory of Planned Behavior (TPB) and attribution theory, as reflected in the variables of family environment, adversity quotient, and the intention to become a public accountant, are significantly associated with individuals' decisions to take the CPA examination. Furthermore, self-motivation, family environment, and adversity quotient are also related to individuals' intention to pursue a career as a public accountant. In addition, the mediating role of the intention to become a public accountant in the relationship between self-motivation, family environment, adversity quotient, and the decision to take the CPA examination was confirmed. These findings highlight that self-motivation, family environment, adversity quotient, and the intention to become a public accountant exert different pathways of influence on individuals' decisions to take the CPA examination.

Managerial Implication

The findings of this study provide practical implications for prospective public accountants in preparing themselves once they have the intention to pursue the profession. The results also reveal that respondents experience self-doubt regarding their ability in accounting calculations. This condition highlights the practical implications for higher education institutions to pay greater attention to the effectiveness of their teaching methods. Accounting graduates are expected not only to possess theoretical knowledge but also to develop practical skills and clear analytical abilities. Therefore, accounting education should emphasize more applicative learning approaches to bridge the gap between theory and professional practice.

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