

## ACCOUNTING DEPARTMENT FACULTY OF ECONOMICS AND BUSSINESS ANDALAS UNIVERSITY

## **THESIS**

The Influence of Attitudes, Subjective Norms, Perceptual Behavioral Control,
Self-Efficacy and Outcomes Expectation on Intentions of Accounting
Students to Take CPA Certification

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## **ABSTRACT**

This study aims to investigate why and how the attitude, subjective norms, perceptual behavior control, outcome expectations and also self-efficacy have an impact and affect the student's intention to take CPA certification. The population in this study were undergraduate students (S-1) at Andalas University for the 2019-2022 period. The sample in this study used stratified random sampling, with a total sample of 120 people. Collecting data in this study using the questionnaire method. The results of this study indicate that attitude and subjective norms have a positive and significant effect on intention, while the variables perceptual behavioral control, self-efficacy, and outcome expectation have a negative effect on intention. However, this research is strengthened by the next hypothesis which results that outcome expectation has a positive and significant effect on intention and self-efficacy has a positive effect on perceptual behavioral control.

**Keyword:** Intention, CPA, Self efficacy, Attitude, Subjective Norm, Perceptual Behavioral Control, Outcome Expectation