IMPACTS OF LEARNING ENVIRONMENT, STUDENT ATTITUDE ON CHOOSING ACCOUNTING CAREER THROUGH INTENTION TO ENHANCE CURRENT KNOWLEDGE OF VIETNAMESE STUDENTS

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Abstract: ***This study examines the influence of learning environment and student attitude on choosing accounting career through the mediating role of intention to enhance knowledge of Vietnamese students. Questionnaires were distributed to students of schools specializing in Accounting, Audit, and Finance across Vietnam, from April 2022 to August 2022. Our sample includes 328 suitable responses for further analysis. Collected data is analyzed by the partial least squares structural equation model (PLS-SEM). The results show that learning environment and student attitude have positive impacts on the intention to enhance current knowledge, as well as accounting career choice. However, the intention to enhance current knowledge does not play a mediating role in the relationship between student attitude as well as the learning environment and the intention to choose accounting career. Our findings emphasize the importance of attitude and learning environment in the intention to choose accounting career, suggesting that educators and policymakers should focus on learning environment factors to encourage the accounting career choice.***

• Keywords: *theory of planned behavior, career choice, learning environment, student attitude, knowledge enhancement.*

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1. Introduction

Technological changes, globalization, new business relationships, and the complex economic environment have changed the accounting profession (Germanou et al., 2009, Greenman et al., 2019). The emergence of integral software is a typical example, it not only changes the traditional accounting system of enterprises but also poses challenges for accounting professionals to deal with these changes (Germanou et al., 2009, Sugahara et al., 2009). Many jobs are predicted to disappear or be replaced by others better suited for digital transformation (Friedman, 2016, Gardner, 2017). However, Yusoff et al. (2011) indicate that the accounting profession continues to play a significant role in the present trend of globalization. Even so, repetitive tasks such as bookkeeping, data collection, and financial statement preparation are gradually being replaced by support tools and software, which results in a higher demand in the accounting profession for data analysis, forecasting, and consultant services. Within this context, the quality of accounting education plays an important role in the development of the accounting profession (Tahat et al., 2018). To stay relevant in the evolving landscape of the accounting industry and remain competitive in the job market, accounting students are required to cultivate professional competencies and attain the interpersonal skills necessary to fulfill the expectations of both businesses and employers (Levant et al., 2016).

In this study, we propose the following research questions:

RQ1: Do student attitudes affect the career choice of Vietnamese accounting students?

RQ2: Does the learning environment influence the career choice of Vietnamese accounting students?

RQ3: Does knowledge enhancement intention mediate the relationship between student attitudes, learning environment, and the accounting career choice of Vietnamese students?

Based on theory of planned behavior and social cognitive career theory, we design an empirical research that focuses on surveying students, who are studying Accounting, Auditing, and Finance and have attended intensive accounting courses in 5 major cities of Vietnam with famous accounting training schools: Hanoi, Ho Chi Minh City, Da Nang, Hue and Can Tho city. The survey was conducted from April 2022 to August 2022 with 370 responses. Only 328 complete and suitable responses are employed for further analysis. The PLS-SEM analysis model is used to test the hypotheses proposed. The study's findings are intriguing and informative. First, this work confirms that the learning environment and

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Vietnamese students' attitudes have a positive impact on choosing accounting career, as well as the intention to enhance current knowledge. Second, in mediation analysis, the empirical evidence does not support the mediating role of the intention to enhance current knowledge in the relationship between student attitude as well as the learning environment and the intention to choose accounting career.

The remaining of this paper is structured as follows: Section 2 reviews the literature and develops research hypotheses. Section 3 describes the research methodology. Section 4 reports the results and discussions. In closing, Section 5 draws the main conclusions of the study, and discusses future research possibilities.

2. Hypotheses development

The relationship between attitudes and intentions shows that a person's perception and interest in a particular issue will significantly influence one's ability to commit to knowledge improvement and the decision whether to work in accounting or not. Previous works studied the relationship between attitudes and intentions (Jackling et al., 2012, Foong and Khoo, 2015, Hatane et al., 2021) found that attitudes positively affect someone's intentions about key choices: knowledge sharing, career choices, and knowledge enhancement. This leads to the following hypotheses:

H1. There is a positive influence of attitude and intention to enhance current knowledge.

H2. There is a positive influence of attitude and intention to pursue a career in accounting field.

H3. The intention to enhance current knowledge mediates the relation between attitude and intention to pursue a career in accounting.

Hall et al. (2004), Hatane et al. (2021) have identified that the learning environment and educators are the driving force behind students, making students study more intensively, thereby enhancing knowledge. Educators can stimulate deep learning by administering active learning techniques such as group discussions and problem-based learning (Yew et al., 2016). An excellent learning environment can inspire and strengthen a student's intention to learn independently. According to TPB by Ajzen (2011), a person's perception of engaging in a particular behavior is influenced by the surroundings, where they receive the support and hope of people around.

In addition, based on the social cognitive career theory, environmental factors are considered a major influencing factor in the decision to choose a career. The characteristics of the learning environment contribute much to the choice of career through the types of competencies students have learned, professional dialogue with both educators and professionals (Meijers and Kuijpers, 2014, Hatane et al., 2021). Hopland and Nyhus (2016) state that satisfaction with the learning environment can motivate students to study harder, whether in the classroom or outside the classroom. Consequently, the following hypotheses are posited:

H4. There is a positive influence of the learning environment and intention to enhance current knowledge.

H5. There is a positive influence of the learning environment and intention to choose accounting career.

H6. Intention to enhance current knowledge mediates the relation between learning environment and career intention in accounting.

In the process of learning, the knowledge gained will bring significant benefits to someone as long as that knowledge can be mastered, preserved and improved (Bhusry and Ranjan, 2012). Thing and Jalaludin (2018) found that accounting students have a higher chance of choosing a career in accounting if they possess the essential skills and necessary knowledge. The final hypothesis is established as follows:

H7. There is a positive influence of current knowledge enhancement intentions over intention to choose accounting career.

3. Methodology & sample

We use the PLS-SEM analysis model to test the hypotheses that have been designed on the impact of the learning environment, student attitudes on accounting career choice through the intention to improve knowledge.

We use survey method to collect primary data for this study. The questionnaire is developed to survey students majoring in Accounting, Audit and Finance at universities from North to South Vietnam. Questionnaires were distributed in both paper and online forms, sent randomly to students of schools specializing in Accounting, Audit, and Finance across Vietnam, from April 2022 to August 2022. After the implementation process, we received 370 responses and filtered out a final sample of 328 suitable responses for further analysis. Unfinished responses are excluded from the sample. In agreement with Hair et al. (2021), the sample size in PLS-SEM is determined by the often-cited ten times rule, which indicates that the sample size should be equal to or larger than ten times the most significant number of formative indicators used to measure a single construct; or higher than ten times the most significant number of structural paths directed at a particular construct in the structural model. Therefore, our research sample with 328 appropriate responses meets the requirements for research sample size when using the PLS-SEM (Hair et al., 2021).

4. Results and Discussions

4.1 Descriptive statistics

The final sample consists of 328 students, 57 are male (17.2%) and 271 female (82.8%). Most students majored in accounting (45.9%) and auditing (47.9%), while the corresponding figure is only 6.2% for other majors.

The survey questionnaire used in official research is in the form of a closed-ended question, measuring items using the interval scale, specifically a 5-level Likert scale. The sample size used for the main study was 328.

Reflective Measurement Model Assessment

The evaluation of the measurement model will be based on: (1) Indicator reliability; (2) Internal consistency reliability; (3) Convergent validity; (4) Discriminant validity (Hair et al., 2019). This contributes to fully representing the concepts and increasing the accuracy of the scale and the result.

Internal consistency reliability

The results show that all scales have rho_A coefficient: 0.7 < rho_A < 0.95; Cronbach's Alpha 0.7 < α < 0.95. The Composite reliability of all variables: 0.8 < Composite reliability < 0.95. Thus, The reliability of the scales has been proven (Nunnally, 1978, Hair et al., 2019).

Table 1. Results of evaluating the internal consistency reliability of each factor

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
ATD	0.817	0.825	0.867	0.521
CKS	0.798	0.839	0.857	0.553
ICAC	0.860	0.860	0.905	0.704
LE	0.845	0.852	0.883	0.520

Source: Authors' data processing results

Variables explanation:

Independent variable LE (Learning Environment) - measures student's learning environment

Independent variable ATD (Attitude) - measures student attitudes

Mediator variable CKS (Current Knowledge Seeking) - measures students' intention to enhance knowledge.

Dependent variable ICAC (Intention to Choose Accounting Career) - measures students' choice of accounting profession.

Convergent validity

All outer loadings are higher than 0.7 leading to AVE are all higher than 0.5 (Table 1), so convergent validity is guaranteed (Sarstedt et al., 2021).

Discriminant validity

Table 2. Results of testing HTMT ratio for measurement model

	ATD	CKS	ICAC	LE
ATD				
CKS	0.584			
ICAC	0.688	0.422		
LE	0.701	0.545	0.626	

Source: Authors' data processing results

The study also confirmed that the instrument meets the discriminant validity using the HTMT test criteria. Table 2 shows that the AVE of each variable is always on the diagonal and greater than most of the square of correlations among latent variables in the model, showing that discriminant validity is guaranteed (Ab Hamid et al., 2017).

In summary, the results of the analysis in the measurement model indicated that the questionnaire meets the standards of reliability and construct validity.

4.2. Structural model checks

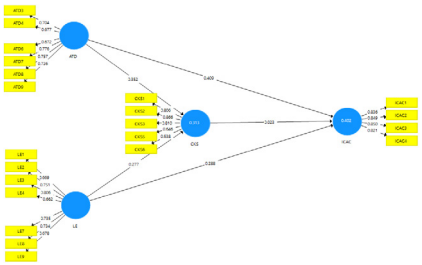
Evaluating multicollinearity

All independent variables have variance inflation factors (VIF) less than 3. It can be concluded that there is no multicollinearity in the model (non-tabulated).

Assess the appropriateness of relationships

Figure 1 below shows the results of model testing on Smart PLS software.

Figure 1. Results of model testing



Source: Authors' data processing results

Evaluation of coefficient of determination R2 > 50%

Table 3 shows adjusted R-square value of CKS is 0.309, and of ICAC is 0.397. Thus, independent variables explain 30.9% and 39.7% of the variation of the dependent variables, respectively. The rest 69.1% and 61.3% are explained by out-of-model variables and random error.

Table 3. Result of coefficient of determination R Square

	R Square	R Square Adjusted
CKS	0.313	0.309
ICAC	0.402	0.397

Source: Authors' data processing results

Testing correlation coefficient between variables

From the results in Table 4, attitude (= 0.120) has a medium impact, learning environment (= 0.074) has a small impact on intention to enhance current knowledge. Besides, attitude (= 0.167) has a medium impact and learning environment (=0.001) has very little or no impact on choosing accounting career.

Table 4. Results of testing correlation coefficient between variables

	ATD	CKS	ICAC	LE
ATD		0.120	0.167	
CKS			0.001	
ICAC				
LE		0.074	0.086	

Source: Authors' data processing results

Model estimation using bootstrap method

To confirm the value and the fit of theoretical model, we test the model estimation using bootstrap method, with repeated sample of 3,000.

Table 5 presents p-value results. The results below show that all the p-values of the path coefficients are < 0.05 (except the relationship between CKS - ICAC), so these effects are statistically significant.

Table 5. Results of p-values, t statistics, standard deviation of each factor

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
ATD -> CKS	0.352	0.354	0.068	5.199	0.000
ATD -> ICAC	0.409	0.413	0.077	5.336	0.000
CKS -> ICAC	0.023	0.022	0.063	0.359	0.719
LE -> CKS	0.277	0.281	0.068	4.081	0.000
LE -> ICAC	0.288	0.287	0.082	3.527	0.000

Source: Authors' data processing results

There are two variables affecting CKS: ATD and LE. The standardized impact coefficients of these three variables are 0.352 and 0.277, respectively. Thus, the level of impact of these two variables on CKS in descending order of ATD and then LE. Similarly, both ATD and LE variables also have a positive effect on ICAC. The standardized impact coefficients of these two variables are 0.409 and 0.288, respectively. Consequently, the level of impact of these two variables on ICAC in descending order, ATD and LE respectively.

However, the relationship between the variable CKS and ICAC is not found (positive correlation coefficient = 0.023 and not statistically significant). Based on the results of Table 6, two separate indirect relationships are presented: ATD → CKS → ICAC; LE → CKS → ICAC. Specifically, in the above table, the separate indirect effects all have p-value greater than 0.05, thus, the authors conclude that CKS does not play the mediating role between the relationship of ATD and ICAC or LE and ICAC. According to (Zhao et al., 2010, Khuong et al., 2022), in this case, the effect of ATD and LE on ICAC is considered to have only a direct effect (Direct-only non-mediation). This result is inconsistent with previous studies of (Foong and Khoo, 2015) as well as that of (Hatane et al., 2021) about the mediating role of CKS, where CKS both play mediating roles between relationships of ATD - ICAC and LE - ICAC (Foong and Khoo, 2015, Hatane et al., 2021).

Table 6. Results of indirect effects

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
ATD -> CKS -> ICAC	0.008	0.007	0.023	0.35	0.726
LE -> CKS -> ICAC	0.006	0.007	0.019	0.34	0.734

Source: Authors' data processing results

5. Conclusions

Based on the results of this study, we confirm the significant role of learning environment and student attitude to the accounting career profession. Learning environment needs to be continuously improved and updated to meet students' demands for a suitable learning system. First, universities can consider designing appropriate training programs to meet the demands of lifelong learning and promote students' intention to choose a career in accounting. Developing an accounting program's curriculum with in-depth and up-to-date discussions on current issues of the accounting profession as the core value of each university is also advisable to reinforce the strengths of the learning environment. Second, a good learning environment must also facilitate and support the learning process of students. Surrounding factors like updated textbooks used in the curriculum, modern and well-equipped classrooms, laboratories, and libraries are encouraged to create positive accounting career choices. Third, instructors are the most crucial influencers that can affect students' choice of the accounting profession. Training for instructors so they can improve teaching methods and make more efficient communication with students is another way to enhance the learning environment. Fourth, universities are also advised to enhance the learning environment through diversifying forms of extra-curricular activities such as seminars, workshops, talkshow, short-term training, and student academic contests to create a proactive learning environment, and then boost the accounting career choice. Besides, educators are also recommended to change student attitudes toward the accounting profession by providing motivation and encouragement through communicating the benefits and advantages when pursuing the career.

Some limitations and future directions should be mentioned. We sent surveys to university students majoring in accounting, audit, and finance as respondents only. They are not a representative group of future accountants. Besides, the coverage sample of this research is also a limitation. We received only 370 responses, after data processing, filtering out a total of 328 suitable answers from students of 17 universities in 5 cities in Vietnam: Hanoi, Ho Chi Minh City, Da Nang, Hue, and Can Tho. Future studies may use bigger samples with wider coverage, for instance, the whole area of Vietnam, or conduct the study in other countries. The variables used in the research are dynamic variables consequently when they are applied in different fields at different times, and with different objects, the respondents' perceptions and decisions are likely dissimilar as well. Also, different student generations may create various perceptions or diverse orientations in choosing accounting career. Therefore, future studies may consider broader coverage with alternative survey objects. Furthermore, as every career has its unique signature, future studies may apply our conceptual framework to other types of careers.

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