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Self-Efficacy, Outcome Expectations, Career Motivation, and Contextual Factors as Determinants of Intention to Pursue CPA Certification

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Abstract---*This study examines the effects of self-efficacy, outcome expectations, career motivation, work environment, and perceptions of the public accounting profession on accounting students' intention to pursue Certified Public Accountant (CPA) certification. Drawing on Social Cognitive Career Theory (SCCT), the study explains how cognitive and contextual factors jointly shape students' interests. This quantitative study included randomly selected master's accounting students in Bali. Data were collected using a questionnaire and analyzed through partial least squares structural equation modeling (PLS-SEM) with SmartPLS. The results show that self-efficacy, outcome expectations, career motivation, work environment, and perceptions of the public accounting profession positively and significantly affect students' intention to pursue CPA certification. Self-efficacy reflects students' confidence in completing certification requirements, while outcome expectations represent the anticipated benefits of certification. Career motivation sustains students' commitment to professional advancement, whereas a supportive work environment enhances their readiness to undertake certification. Positive perceptions of public accounting strengthen their interest in obtaining the credential. These findings confirm that students' certification intentions are shaped by cognitive, motivational, and contextual conditions. The study extends the application of SCCT and provides implications for universities, employers, and professional accounting associations seeking to increase students' participation in CPA certification programs.*
Keywords---career motivation, CPA certification, outcome expectations, professional perceptions, self-efficacy, work environment.

Introduction

Public accountants play an essential role in enhancing the credibility of financial information by providing independent assurance and audit opinions (Safitri & Srimindarti, 2022). Their importance continues to increase as Indonesian public companies and specific taxpayers are legally required to submit audited financial statements. Consequently, the growth of business entities generates greater demand for public accounting services (Ramadhani & Mimba, 2024). Professional certification is particularly important in this context because it signals an accountant's

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competence, professional standing, and compliance with legal and professional requirements (Ekasari & Dewi, 2022; Setyawan & Iswanaji, 2019). In Indonesia, the Certified Public Accountant (CPA) certification administered by the Indonesian Institute of Certified Public Accountants (IAPI) provides a professional pathway for individuals seeking to demonstrate competence and qualify as public accountants.

However, the supply of public accountants and public accounting firms remains limited relative to the growing demand for audit services. In 2025, Indonesia had thousands of foreign investment entities, state-owned enterprises, commercial banks, and rural banks requiring credible financial information (BPS, 2025), in addition to 953 companies listed on the Indonesia Stock Exchange (Santika, 2026; Yeşilyurt et al., 2023). In contrast, only 687 public accounting firms were recorded nationally, of which 299 were registered with the Audit Board of the Republic of Indonesia (IAPI, 2025). This imbalance indicates the need to expand the pipeline of qualified public accountants. Although accounting students generally recognize the continued demand for the profession (Ramadhani & Mimba, 2024), their willingness to pursue CPA certification cannot be assumed. Certification requires examinations, financial resources, preparation, and long-term professional commitment. Identifying the factors underlying students' certification intentions is therefore important for universities, employers, and professional associations.

Social Cognitive Career Theory (SCCT) provides an appropriate framework for explaining how professional interests are formed through the interaction of cognitive and contextual factors (Oben & van Rooyen, 2023). The cognitive component of SCCT emphasizes self-efficacy, outcome expectations, and personal goals as mechanisms through which individuals direct their career development (Lent et al., 1994). Its extended model recognizes that career interests and choices are also affected by contextual supports and barriers (Lent et al., 2000). Accordingly, students' intentions to pursue CPA certification may be shaped not only by confidence in their capabilities and expected certification outcomes but also by career motivation, work-environment support, and perceptions of the public accounting profession.

Self-efficacy refers to individuals' confidence in their ability to organize and perform the actions required to achieve a particular objective (Dewi et al., 2025). It develops through learning, experience, and feedback (Bandura, 1997). Accounting students with stronger self-efficacy are more likely to believe that they can understand professional material, prepare for the CPA examination, and satisfy certification requirements. Previous studies have reported a positive relationship between self-efficacy and career interest (Arghode et al., 2021; Nuraini et al., 2021; Ramadhani & Mimba, 2024). Nevertheless, Ulma et al. (2023), Nurhayati et al. (2023), and Putri et al. (2022) found no significant effect on interest in becoming a public accountant. These inconsistent findings indicate that confidence alone may not fully explain students' certification intentions.

Outcome expectations refer to beliefs about the consequences that may result from a particular behavior (Tetteh et al., 2022). Students are more likely to pursue CPA certification when they expect it to generate positive outcomes, including career opportunities, professional recognition, job security, and financial rewards. Employment prospects and salary expectations have been identified as important considerations in accounting career decisions (Awadallah & Elgharbawy, 2021). Empirical studies also demonstrate that positive outcome expectations strengthen career interest (Oben & van Rooyen, 2023; Schoenfeld et al., 2017; Tetteh et al., 2022). Career motivation complements these expectations by providing an internal drive toward professional advancement. Students pursuing accounting careers commonly value job security, satisfaction, competence development, and future earning potential (Phan et al., 2025). Accordingly, stronger career motivation may increase their willingness to invest effort in certification. This argument is supported by Satwika & Dewi (2025) and Dewi & Yadnyana (2020), who found that career motivation positively affected participation in professional accounting education.

SCCT also recognizes that career intentions are influenced by contextual supports and barriers (Wang et al., 2022; Fatimah et al., 2024). In this study, contextual factors are represented by the work environment and perceptions of the public accounting profession. The work environment provides opportunities for individuals to observe professional practices and understand how certification is valued (Bhat & Khan, 2022; Kotte et al., 2024). Support in the form of mentoring, training, financial assistance, promotion opportunities, and encouragement from colleagues or supervisors may strengthen certification intentions. Conversely, limited organizational support may discourage students from pursuing professional qualifications. Previous studies found that the work environment significantly influenced accounting career choices (Bhat & Khan, 2022; Kotte et al., 2024; Setiawan & Gintings, 2022; Rachmawati et al., 2023).

Perceptions of the public accounting profession constitute another relevant contextual factor because individuals respond to career opportunities according to how they interpret their value and attractiveness (Sari, 2019). Positive perceptions encourage supportive attitudes, whereas negative perceptions tend to produce avoidance (Nabela et al., 2023). Students who view public accounting as prestigious and associated with attractive financial and social prospects may be more willing to overcome the challenges of CPA examinations (Carator et al., 2024). In contrast, perceptions of limited career prospects, excessive workload, or an unfavorable professional image may reduce

certification interest (Mongkar & Widanaputra, 2025). Sari (2019), Hudiyani et al. (2020), and Arifin et al. (2025) found that positive perceptions of public accounting increased students' interest in the profession. However, Safitri & Srimindarti (2022) found no significant effect, demonstrating that the role of professional perceptions remains inconclusive.

Previous SCCT-based studies have primarily examined general accounting career choices rather than intentions to pursue a specific professional certification. Oben & van Rooyen (2023), for example, investigated accounting career intentions among rural secondary-school students during the career-exploration stage. Sondakh & Tulung (2024), applied SCCT to understand Indonesian accounting students' career intentions, while Tetteh et al. (2025), focused on psychological factors such as job stress and occupational prestige in auditing-career decisions. Research on CPA certification has generally emphasized career motivation, financial incentives, and labor-market considerations (Wennita et al., 2025; Yusuf, 2011), while the simultaneous roles of cognitive factors and more detailed contextual influences remain underexplored. Moreover, earlier findings concerning self-efficacy and professional perceptions are inconsistent.

To address these gaps, this study integrates self-efficacy, outcome expectations, career motivation, work environment, and perceptions of the public accounting profession within a comprehensive SCCT framework. The work environment represents proximal contextual support, whereas perceptions of public accounting capture how students interpret the attractiveness and value of the profession. Focusing on master's accounting students in Bali who are approaching professional career decisions, this study aims to examine the effects of these cognitive, motivational, and contextual factors on their intention to pursue CPA certification. The findings are expected to extend the application of SCCT to professional certification decisions and provide evidence for universities, employers, and professional associations seeking to strengthen the future supply of CPA-qualified accountants (Krupa, 2024).

Literature Review and Hypothesis Development

Self-efficacy refers to individuals' belief in their capacity to perform the actions required to achieve a desired outcome (Putri & Muqodas, 2019). Such beliefs influence the effort individuals expend, their persistence when facing difficulties, and their likelihood of undertaking a particular activity (Bandura, 1997). Social Cognitive Career Theory (SCCT) identifies self-efficacy as a central cognitive mechanism in the formation of career interests and goals (Lent et al., 1994). In the context of CPA certification, students with stronger self-efficacy are more likely to believe that they can master the required competencies, prepare effectively, and pass the certification examinations. Previous studies have demonstrated that self-efficacy positively influences career interest and professional choices (Arghode et al., 2021; Aryadi & Ratnadi, 2022; Nuraini et al., 2021; Schoenfeld et al., 2017; Sihombing & Ompusunggu, 2024). Accordingly, confidence in one's ability to complete the certification process is expected to increase the willingness to pursue the professional qualification. Therefore, the following hypothesis is proposed:

H1: Self-efficacy has a positive effect on accounting students' intention to pursue CPA certification.

Outcome expectations represent individuals' beliefs about the consequences and benefits likely to result from performing a particular behavior (Oben & van Rooyen, 2023). SCCT proposes that individuals are more likely to develop an interest in a career-related activity when they expect their effort to produce desirable professional, financial, or social outcomes. In pursuing CPA certification, students invest time, effort, and resources because they expect the qualification to generate benefits such as enhanced competence, professional recognition, improved employment opportunities, and higher earnings (Schoenfeld et al., 2017). Empirical evidence indicates that outcome expectations significantly influence interest in accounting careers and related professional choices (Mbawuni & Nimako, 2015; Oben & van Rooyen, 2023; Samsuri et al., 2016; Schoenfeld et al., 2017; Shoffner et al., 2015). Thus, students who anticipate greater benefits from CPA certification should be more willing to undertake its requirements. Therefore, the following hypothesis is proposed:

H2: Outcome expectations have a positive effect on accounting students' intention to pursue CPA certification.

Career motivation refers to the internal drive that determines the intensity, direction, and persistence of an individual's efforts toward career goals (Robbins & Judge, 2013). It comprises career resilience, career identity, and career insight, which help individuals establish professional goals and maintain commitment to achieving them (Dewi & Yadnyana, 2020). Within SCCT, career motivation can be viewed as a goal-directed mechanism that translates career interests and expectations into concrete actions. Accounting students with strong career motivation are more likely to perceive CPA certification as a pathway toward greater professional responsibility, competence, job security, recognition, and career advancement. Previous studies found that career motivation significantly increased interest in professional accounting education and accounting-related careers (Akbar & Ernandi, 2022; Elisa

et al., 2020; Januarti & Chairi, 2019; Puspitaningrum & Yushita, 2019; Renarningtyas et al., 2024). Therefore, students with stronger career motivation are expected to demonstrate greater commitment to pursuing CPA certification. Accordingly, the following hypothesis is proposed:

H3: Career motivation has a positive effect on accounting students' intention to pursue CPA certification.

The work environment comprises the physical and nonphysical conditions in which individuals perform their duties and develop their careers, including relationships with colleagues and supervisors, access to facilities, professional recognition, and development opportunities (Bhat & Khan, 2022; Setiawan & Gintings, 2022). In SCCT, the work environment represents a contextual influence that may provide either support for or barriers to career-related choices (Wang et al., 2022). Organizational support through mentoring, certification training, financial assistance, promotion opportunities, and recognition of professional qualifications may strengthen students' willingness to pursue CPA certification. Kotte et al. (2024), Setiawan & Gintings (2022), Bhat & Khan (2022), and Rachmawati et al. (2023) found that favorable work environments influenced students' interest in public accounting careers. Conversely, Azzah & Maryono (2022) and Huda (2021) reported no significant effect, suggesting that environmental support may vary across institutional and individual contexts. Nevertheless, an environment that visibly rewards professional development should make CPA certification more attainable and valuable. Therefore, the following hypothesis is proposed:

H4: A supportive work environment has a positive effect on accounting students' intention to pursue CPA certification.

SCCT recognizes proximal contextual influences as conditions that directly affect individuals when making career-related decisions (Wang et al., 2022). In this study, students' perceptions of the public accounting profession reflect their evaluation of its reputation, career prospects, professional demands, social value, and certification requirements. Perception refers to an individual's interpretation of a particular object or profession and can produce either supportive or avoidant responses (Hudiyani et al., 2020). Students who view public accounting as prestigious, rewarding, and professionally valuable are more likely to perceive CPA certification as a worthwhile investment. Sari (2019) and Hudiyani et al. (2020) found that positive perceptions of public accounting increased students' interest in the profession, while Yuliana (2019) reported a similar relationship with career intentions. Conversely, Sidig (2020), found that perceived difficulty negatively influenced interest in becoming a public accountant. These findings indicate that students' interpretations of the benefits and challenges associated with public accounting can shape their certification decisions. Therefore, the following hypothesis is proposed:

H5: Positive perceptions of the public accounting profession have a positive effect on accounting students' intention to pursue CPA certification.

Methods

This study employed a quantitative associative design to examine the effects of self-efficacy, outcome expectations, career motivation, work environment, and perceptions of the public accounting profession on students' intention to pursue CPA certification. The population comprised 435 active master's accounting students enrolled at four universities in Bali: Universitas Udayana, Universitas Pendidikan Ganesha, Universitas Warmadewa, and Universitas Mahasaraswati (PDDikti, 2025). A minimum sample of 208 respondents was determined using the Slovin formula and allocated proportionally across the four universities. Respondents were selected using proportionate random sampling. Primary data were collected through an online questionnaire distributed via Google Forms. All constructs were measured using a five-point Likert scale ranging from 1 (*strongly disagree*) to 5 (*strongly agree*).

The questionnaire measured CPA certification intention through professional-development, career-success, and financial-reward interests; self-efficacy through strength, level, and generality; outcome expectations through expected income, job security, advancement, prestige, job attractiveness, independence, and challenging work; career motivation through educational relevance, professionalism, work capability, achievement, and promotion opportunities; work environment through job attractiveness, workplace competition, and pressure; and professional perceptions through intrinsic value, financial rewards, labor-market opportunities, professional legitimacy, and professionalism. Data were analyzed using partial least squares structural equation modeling (PLS-SEM) with SmartPLS. The measurement model was evaluated using indicator loadings, average variance extracted, discriminant validity, Cronbach's alpha, and composite reliability. The structural model was assessed using path coefficients, R^2, and overall model fit. Hypotheses were tested through bootstrapping using a two-tailed significance criterion of $t > 1.96$ and $p < 0.05$ (Ghozali & Latan, 2015; Hair et al., 2021).

Result and Discussion

Descriptive Statistics

Table 1 presents the descriptive statistics for the study variables. All constructs recorded mean scores above the midpoint of their respective theoretical ranges, indicating generally favorable perceptions among the respondents. In particular, the findings suggest that the students possessed relatively strong confidence in their ability to pursue CPA certification, expected positive outcomes from obtaining the qualification, and demonstrated meaningful career motivation. They also perceived their prospective work environment and the public accounting profession positively and expressed considerable interest in obtaining CPA certification.

Table 1
Descriptive Statistics

Construct	N	Minimum	Maximum	Mean	Standard Deviation
Self-efficacy	208	27	45	33.89	5.022
Outcome expectations	208	19	35	26.62	4.631
Career motivation	208	15	25	19.31	3.318
Work environment	208	12	20	15.18	2.492
Perception of the public accounting profession	208	18	30	22.87	3.467
Intention to pursue CPA certification	208	18	30	23.35	3.679

Primary Data, 2026

The standard deviations were substantially lower than the corresponding mean values, suggesting that the responses were relatively concentrated and that extreme variations among respondents were limited. Nevertheless, because the constructs were measured using different numbers of indicators, their total mean scores should not be compared directly to determine which construct received the highest respondent evaluation.

Measurement Model Assessment

The measurement model was evaluated using indicator loadings, average variance extracted (AVE), Cronbach's alpha, and composite reliability. As presented in Table 2, all indicator loadings exceeded the recommended threshold of 0.70, while the AVE values were higher than 0.50. These results demonstrate that the indicators adequately represented their respective constructs and confirm convergent validity.

Table 2
Convergent Validity and Construct Reliability

Construct	Number of Indicators	Loading Range	AVE	Cronbach's Alpha	Composite Reliability
Self-efficacy	9	0.718–0.865	0.613	0.921	0.934
Outcome expectations	7	0.761–0.918	0.754	0.945	0.955
Career motivation	5	0.850–0.891	0.763	0.922	0.941
Work environment	4	0.774–0.889	0.686	0.849	0.897
Perception of the public accounting profession	6	0.715–0.859	0.628	0.881	0.910
Intention to pursue CPA certification	6	0.841–0.905	0.773	0.941	0.953

Primary Data, 2026

Cronbach's alpha and composite reliability values were also above 0.70 for every construct, confirming satisfactory internal consistency. Therefore, the measurement instruments used in this study were considered valid and reliable for evaluating the proposed structural relationships.

Discriminant validity was assessed using the Fornell–Larcker criterion. As shown in Table 3, the square root of the AVE for each construct, presented on the diagonal, was greater than its correlations with all other constructs. Thus, every construct demonstrated adequate empirical distinctiveness.

Table 3
Fornell–Larcker Discriminant Validity Assessment

Construct	SE	OE	CM	WE	PAP	CPAI
Self-efficacy (SE)	**0.783**					
Outcome expectations (OE)	0.344	**0.868**				
Career motivation (CM)	0.262	0.368	**0.873**			
Work environment (WE)	0.277	0.243	0.438	**0.828**		
Perception of the public accounting profession (PAP)	0.218	0.427	0.293	0.239	**0.793**	
Intention to pursue CPA certification (CPAI)	0.583	0.572	0.560	0.507	0.515	**0.879**

Note: Diagonal values in bold represent the square roots of the AVE. Source: Primary Data, 2026

The structural model produced an R2R^2 value of 0.676 for the intention to pursue CPA certification. Accordingly, self-efficacy, outcome expectations, career motivation, work environment, and perceptions of the public accounting profession jointly explained 67.6% of the variance in students' intentions. The remaining 32.4% was attributable to variables outside the model. This explanatory power indicates that the proposed model provides a meaningful account of CPA certification intentions among master's-level accounting students in Bali.
The analysis also reported a Goodness-of-Fit value of 0.689. Although this value was classified as high under conventional PLS-SEM criteria, the GoF index should be treated as supplementary information rather than definitive evidence of overall model fit.

Hypothesis Testing and Discussion

The hypotheses were tested using bootstrapping. A relationship was considered statistically significant when its *t*-statistic exceeded 1.96, and its *p*-value was below 0.05. Table 4 shows that all five hypothesized relationships were positive and statistically significant.

Table 4
Structural Model and Hypothesis-Testing Results

Hypothesis	Structural Relationship	Path Coefficient	*t*-Statistic	*p*-Value	Decision
H1	Self-efficacy → CPA certification intention	0.339	7.667	<0.001	Supported
H2	Outcome expectations → CPA certification intention	0.222	4.396	<0.001	Supported
H3	Career motivation → CPA certification intention	0.234	5.467	<0.001	Supported
H4	Work environment → CPA certification intention	0.202	4.726	<0.001	Supported
H5	Perception of the public accounting profession → CPA certification intention	0.229	5.243	<0.001	Supported

Primary Data, 2026

Self-Efficacy and CPA Certification Intention

Self-efficacy had a positive and significant association with the intention to pursue CPA certification (β=0.339\beta=0.339, t=7.667t=7.667, p<0.001p<0.001); therefore, H1 was supported. It also demonstrated the largest standardized path coefficient in the model, suggesting that confidence in one's capabilities represents a particularly important factor in students' certification intentions. Students who believe that they possess the knowledge, skills, and perseverance required to complete the CPA examination are more likely to develop an intention to pursue the qualification. This finding supports Social Cognitive Career Theory (SCCT), which identifies self-efficacy as a central cognitive mechanism influencing career interests and goals (Lent et al., 1994). The result is consistent with Arghode et al. (2021), Aryadi & Ratnadi (2022), Nuraini et al. (2021), Sihombing & Ompusunggu

(2024), and Dewi et al. (2025), who found that stronger self-efficacy promotes interest in professional and accounting-related careers.

Outcome Expectations and CPA Certification Intention

Outcome expectations were positively associated with the intention to pursue CPA certification (β=0.222\beta=0.222, t=4.396t=4.396, p<0.001p<0.001), supporting H2. Students are more likely to pursue CPA certification when they expect it to provide desirable outcomes, such as enhanced professional competence, broader employment opportunities, career advancement, higher earnings, and professional recognition. In accordance with SCCT, anticipated consequences influence whether individuals develop and sustain an interest in a particular career-related activity. Therefore, favorable expectations regarding the benefits of CPA certification can justify the time, effort, and financial resources required to obtain it. This result supports the findings of Tetteh et al. (2022), Oben & van Rooyen (2023), and Awadallah & Elgharbawy (2021), who demonstrated the relevance of outcome expectations in accounting-related career choices.

Career Motivation and CPA Certification Intention

Career motivation had a positive and significant association with CPA certification intention (β=0.234\beta=0.234, t=5.467t=5.467, p<0.001p<0.001); hence, H3 was supported. Students with clear career aspirations are more likely to view CPA certification as a strategic means of strengthening their professional qualifications and improving their long-term career prospects. Career motivation encourages individuals to invest sustained effort in activities that contribute to professional advancement, including preparing for demanding certification examinations. Within the SCCT framework, career goals direct behavior and sustain engagement in actions required to achieve the desired occupational position. This finding is consistent with Phan et al. (2025), Satwika & Dewi (2025), and Dewi & Yadnyana (2020), who reported that career motivation increases students' willingness to pursue professional accounting education and qualifications.

Work Environment and CPA Certification Intention

The work environment was positively and significantly associated with CPA certification intention (β=0.202\beta=0.202, t=4.726t=4.726, p<0.001p<0.001), supporting H4. This result suggests that a supportive professional environment, including encouragement from colleagues and supervisors, access to professional development, appropriate facilities, and opportunities for career advancement, can increase students' interest in obtaining CPA certification. From the SCCT perspective, the work environment functions as a contextual affordance that can facilitate or constrain career development. When students perceive that the accounting profession offers a supportive environment and recognizes professional qualifications, they are more likely to consider certification worthwhile. The finding supports Kotte et al. (2024), Setiawan & Gintings (2022), Rerung (2021), and Bhat & Khan (2022), who identified the work environment as an important determinant of accounting career preferences.

Perceptions of the Public Accounting Profession and CPA Certification Intention

Perceptions of the public accounting profession had a positive and significant association with CPA certification intention (β=0.229\beta=0.229, t=5.243t=5.243, p<0.001p<0.001); therefore, H5 was supported. Students who regard public accounting as a prestigious, professionally rewarding, and development-oriented career are more inclined to pursue the certification required to enter or advance within the profession. In SCCT, such perceptions constitute proximal contextual influences that shape career decision-making by affecting how individuals assess opportunities and barriers (Lent et al., 1994). Accurate and favorable information about professional responsibilities, career progression, financial rewards, and certification requirements can therefore strengthen students' intentions to obtain CPA certification. This result is consistent with Sari (2019), Hudiyani et al. (2020), and Yuliana (2019), who documented a positive association between perceptions of the public accounting profession and students' interest in pursuing the profession.

Overall, the findings support the central proposition of SCCT that career intentions are jointly shaped by individual cognitive factors and contextual conditions. Self-efficacy emerged as the strongest predictor, but outcome expectations, career motivation, the work environment, and professional perceptions also made significant contributions. Consequently, students' intentions to pursue CPA certification cannot be attributed solely to personal

confidence or anticipated rewards; they also depend on career objectives and the professional context in which students form certification decisions.

Conclusion

This study examines the factors associated with accounting students' intention to obtain Certified Public Accountant (CPA) certification by applying Social Cognitive Career Theory (SCCT). The findings demonstrate that self-efficacy, outcome expectations, career motivation, work environment, and perceptions of the public accounting profession are positively and significantly associated with CPA certification intention among master's-level accounting students in Bali. Collectively, these variables explain 67.6% of the variance in students' intentions, indicating that both cognitive and contextual factors play important roles in shaping professional certification decisions.

Self-efficacy emerged as the strongest predictor, suggesting that students' confidence in their ability to prepare for and pass the CPA examination is particularly important. Career motivation, perceptions of the public accounting profession, outcome expectations, and the work environment also contribute significantly to certification intention. These results support SCCT by confirming that career interests are shaped not only by individual beliefs and expected outcomes but also by career goals and environmental support. Therefore, strengthening students' confidence, clarifying the benefits of certification, enhancing career motivation, and establishing a supportive professional environment may collectively increase their intention to pursue CPA certification.

Managerial Implications

Universities should integrate CPA-oriented preparation into accounting curricula through examination simulations, technical workshops, mentoring, and career counselling. These initiatives should build students' self-efficacy and familiarity with certification requirements. Universities may also collaborate with public accounting firms, professional associations, and CPA holders to organise guest lectures, internship programmes, and professional mentoring. Providing accurate information about examination procedures, costs, career pathways, income prospects, and professional opportunities can strengthen students' outcome expectations and perceptions of the public accounting profession.

Professional accounting associations and public accounting firms should create more accessible certification support programmes, including scholarships, examination subsidies, preparatory courses, and study leave. Employers should also develop workplace policies that recognise CPA certification in recruitment, promotion, remuneration, and professional development. Because self-efficacy was the strongest predictor, institutional initiatives should extend beyond promotional activities and provide students with practical learning experiences that allow them to develop competence and confidence. A coordinated strategy involving universities, professional associations, and employers is therefore essential to convert students' initial interest into concrete preparation and participation in CPA certification.

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