



## Entrepreneurial Intentions of Accounting Students Based on Entrepreneurial Knowledge, Self-Efficacy, Family Environment, and Accounting Knowledge

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### ABSTRACT

Competition for labor in Indonesia is getting tighter, especially for new graduates. Increasing entrepreneurial interest among students, especially accounting students, is one solution to overcome unemployment. This study aims to analyze the effect of entrepreneurial knowledge, self-efficacy, family environment, and accounting knowledge on entrepreneurial intentions of accounting students at public universities in the southern Sumatra region. This research uses quantitative methods with a sample of 104 accounting students class of 2019 who have taken entrepreneurship courses. Data were collected through questionnaires and analyzed using multiple linear regression. The results showed that the four independent variables, namely entrepreneurial knowledge, self-efficacy, family environment, and accounting knowledge, have a positive and significant influence on student entrepreneurial intentions. This study provides implications for the development of planned behavior theory and is an evaluation material for higher education institutions in improving entrepreneurship programs to encourage students to become entrepreneurs and reduce unemployment rates.

**Keywords:** Accounting Knowledge, Entrepreneurial Intentions, Entrepreneurial Knowledge, Family Environment, Self-Efficacy.

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### INTRODUCTION

Indonesia's current population density makes competition for job opportunities increasing, especially for diploma or first graduates who will enter the world of work. The number of the labor force in February 2022 based on BPS data (2022) was 143.72 million people. This figure has increased by 3.57 million people compared to August 2021. The number of working people in Indonesia in August 2022 reached 135 million people. This means that there is still an unabsorbed labor force of 8.4 million people in August 2022.

Unemployment is still an important problem because of the slow economic development in Indonesia. Therefore, special efforts are needed to deal with this problem. One of them is providing encouragement and direction for the new workforce so that it is not only focused on

job seeking but must be able and willing to create job opportunities. Nurturing an interest in entrepreneurship within students can encourage them to become entrepreneurs. The role of universities in providing entrepreneurial opportunities is very important. Students can gain entrepreneurial knowledge and skills through entrepreneurship education in higher education (Kang & Xiong, 2021).

Based on study tracer data from accounting study program students at one university, 66.7% of the fields of work are government agencies/SOEs, and 33.3% in the self-employed/entrepreneurial sector. Then, based on tracer study data, several other universities stated that graduates of the accounting study program have the second highest level of entrepreneurial interest compared to other jobs. This means that the opportunities for accounting students in the field of entrepreneurship are large and quite high.

According to (Fernanda & Ibrahim, 2022), students' interest in entrepreneurship increases along with increasing their knowledge in the field of entrepreneurship. Several research results show the significant influence of entrepreneurial knowledge on entrepreneurial interest (Jaya & Harti, 2021); (Suprapti & Muhammad, 2022). (Aini & Oktafani, 2020); (Anam et al., 2021) suggest that entrepreneurial knowledge has a positive and significant effect on entrepreneurial intentions, which indicates that the higher the entrepreneurial knowledge, the greater the intention to entrepreneurship. However, research by (Agusmiati & Wahyudin, 2018) that entrepreneurial knowledge has a negative and insignificant effect on entrepreneurial interest.

Self-efficacy can move a person's intention to act according to his beliefs. Starting a business requires confidence. With self-confidence, a person is able to make a better effort. High self-efficacy will encourage individuals to be more confident in starting a business. If individuals feel no confidence in their abilities, they are less likely to be motivated to become entrepreneurs (Kumalasari et al., 2022). The results showed that self-efficacy had a positive effect on entrepreneurial intentions (Darmawan, 2019); (Marden & Hidayah, 2022); (Tanazha & Budiono, 2021). This shows that the greater the self-efficacy, the more entrepreneurial intentions will increase. However, contrary to the results of research by (Khalid et al., 2022); (Kumalasari et al., 2022) that self-efficacy has no effect on entrepreneurial intentions.

The entrepreneurial spirit also grows from the family environment. Family environment is the dominant factor influencing a person's decision-making. If parents provide a lot of support and examples to their children in entrepreneurship, then children will be more easily interested and make their choices as entrepreneurs. The study examined the influence of the family environment on entrepreneurial intentions. The results showed the influence of the family environment on entrepreneurial intentions (Fauziati & Suryani, 2020); (Kumalasari et al., 2022). Research also found a positive and significant influence of the family environment on entrepreneurial intentions. Through the results of this research, it is known that if there is more support from the family environment, the intention to do entrepreneurship will be higher.

Meanwhile, the results of (H. Rachmawati & Subroto, 2022) research show that the family environment partially has no influence on students' entrepreneurial interests.

Accounting knowledge is a good understanding of something that is considered fact, reality, or information from the process of recording, classifying, and summarizing economic events into an organized and logical form with the intention of presenting financial information needed as decision-making material (Priliandani et al., 2020). The presence of accounting science in managing business activities can manage business finances, as well as record income and costs incurred because of business activities carried out. Several previous research results have stated that there is a significant influence between accounting knowledge and entrepreneurial interest (D. Rachmawati, 2020); (Sadeli & Patiware, 2021). This indicates that the more accounting knowledge you have, the more you intend to become an entrepreneur.

Based on the description above, this research was conducted to prove the influence of several factors on entrepreneurial intentions, including knowledge about entrepreneurship, self-efficacy, family environment, and accounting knowledge. This research was conducted on students at state universities in southern Sumatra. The selection of state universities in this region is carried out considering that as of September 2022, the poverty rate in this region shows a value equal to or above the national poverty rate. The purpose of this study is to test and prove the influence of entrepreneurial knowledge, self-efficacy, family environment, and accounting knowledge on entrepreneurial intentions. The benefits of this research are taken into consideration for students, especially in the southern Sumatra region, regarding the urgency of entrepreneurship as a future career choice and as an assessment material to encourage entrepreneurial intentions in students in order to alleviate poverty in the region.

## **RESEARCH METHOD**

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### **Population and Sample**

The population in this study is Accounting Study Program Students in 5 PTN Southern Sumatra Region which amounted to 692 students. The sample in this study amounted to 87 students with the criteria of the class of 2019 who had taken entrepreneurship courses.

### **Data Types and Sources**

This research is a type of quantitative research. Quantitative research is a research method based on the philosophy of positivism, used to study certain populations or samples, collect data using research tools, and analyze data statistically to test hypotheses that have been developed previously (Sugiyono, 2016). The source of data used in this study is primary data (Sugiyono, 2016). Primary data sources include the distribution of questionnaires to predetermined samples.

### **Variable Operational Definition**

Entrepreneurial knowledge is by definition any knowledge gained through education and experience that is useful for cultivating risk awareness and willingness to accept the opportunity.

Entrepreneurial knowledge is measured by the same indicators as (Andriaskiton & Fahdian, 2022), which are as follows: 1) Taking business risks, 2) Analyzing business opportunities, and 3) Formulating problem solutions. This variable is measured using the Likert scale.

Self-efficacy is having confidence in doing work with the abilities you have. Self-efficacy variables can be measured by the same indicators as (Alma, 2010): (1) confidence to manage a business, (2) ability to lead human resources, (3) having mental maturity in starting a business, (4) having firm confidence in running a business. Related self-efficacy is measured using the Likert scale.

The family environment is the first environment that has a deep influence on children so that it can encourage entrepreneurial intentions. The indicators used in this variable adopted from (Rumini et al., 2003) are: 1) The way parents educate, 2) Relationships between family members, 3) Home atmosphere, 4) Family economic conditions, 5) Understanding parents, 6) Cultural background. Family environment variables are measured by Likert scales.

Accounting knowledge is defined as a truth of information about recording, grouping, and summarizing economic events for decision-making. Accounting knowledge is measured by indicators adopted from (Lestanti, 2015), namely: a) declarative knowledge, b) procedural knowledge. This variable is measured using the Likert scale.

Entrepreneurial intention is a person's readiness to take risks or decisions about job creation by utilizing and maximizing available resources. Entrepreneurial intention was measured using the same research indicators, namely: 1) Happy entrepreneurship, 2) Readiness for entrepreneurship, 3) Careful consideration for entrepreneurship, 4) Decision to be entrepreneurial. The variable of entrepreneurial intention was measured using the Likert scale.

### **Data Analysis Technique**

The questionnaire will be processed and analyzed using the Statistical Program for Social Science. This study provides an overview of respondent demographics by evaluating the average central tendency and demographic standard deviation of respondents to each variable. The data quality test consists of validity and reliability tests. Next, the classical assumption test consists of normality, multicollinearity, and heteroscedasticity tests to measure the feasibility of the regression model used. Hypothesis testing is performed by multiple linear regression analysis, T-Test, F-Test, and Coefficient of Determination.

### **Hypothesis**

H1: Entrepreneurial knowledge has a positive effect on entrepreneurial intentions.

H2: Self-efficacy has a positive effect on entrepreneurial intentions.

H3: Family environment positively affects entrepreneurial intentions.

H4: Accounting Knowledge has a positive effect on entrepreneurial intentions.

## RESULTS AND DISCUSSION

The number of respondents obtained after distributing the questionnaire amounted to 121 respondents. Respondents who met the criteria for filling out the questionnaire were 104 respondents, namely the class of 2019 and had attended entrepreneurship courses, while 3 respondents of the class of 2019 had never attended entrepreneurship courses so they were not included in the specified criteria, then 14 respondents came from the class of 2020-2022 who did not meet the criteria. The following is the total sample in this study:

**Table 1. Total Research Sample**

Description	Number	Percentage
Questionnaires received	121	100%
Questionnaires from students not from the class of 2019	(14)	11,5%
Questionnaire from the class of 2019	107	88,5%
Questionnaires from respondents who have never attended entrepreneurship courses	(3)	2,5%
Total questionnaires that can be processed	104	86%

*Source: Processed Primary Data, 2023*

Based on the results of the questionnaire distribution, there is information about the general description of respondents. The general description of respondents in this study can be seen in Table 2 below:

**Table 2. Distribution of Respondent Data**

Description	Number	Percentage
Universitas Bengkulu	28	26,9%
Universitas Sriwijaya	30	29%
Universitas Lampung	15	14,4%
Universitas Jambi	19	18,2%
Universitas Bangka Belitung	12	11,5%
<b>Total</b>	<b>104</b>	<b>100%</b>

*Source: Processed Primary Data, 2023*

Based on Table 2, a general description of respondents is obtained which shows that the number obtained exceeds the proportion of the sample because the questionnaire distributed can be filled out by many respondents so that it can exceed the number of existing proportions. The following are the processed results of descriptive statistical tests:

**Table 3. Descriptive Statistical Test**

Variable	N	Min	Max	Theoretical Average	Min	Max	Actual Average	Standard Deviation
Entrepreneurial Knowledge	104	3	15	9	6	15	12,69	2,06

Variable	N	Min	Max	Theoretical Average	Min	Max	Actual Average	Standard Deviation
Self-efficacy	104	4	20	12	9	20	15,17	2,61
Family Environment	104	6	30	18	12	30	23,98	4,06
Accounting Knowledge	104	6	30	18	17	30	25,09	3,38
Entrepreneurial Intention	104	6	30	18	12	30	23,51	4,79

Source: Processed Primary Data, 2023

Based on the results of the descriptive statistical test above, it can be described that the distribution of data obtained is:

The average respondents' answers to the entrepreneurial knowledge variable ( $X_1$ ) actual average value were 12.69. This shows that accounting students in the Sumatera Bagian Selatan (Sumbagsel) Region have entrepreneurial knowledge with an average answer point of 4 which means quite high. Entrepreneurial knowledge is measured by the level of courage to take risks in entrepreneurship, being able to analyze business opportunities, and being able to formulate solutions to problems in entrepreneurship.

The variable self-efficacy ( $X_2$ ), from these data can be described that the actual average is 15.17. This shows that accounting students have high confidence in managing a business, can find solutions when problems occur if entrepreneurship, have mental maturity in starting a business, and have a firm belief in the success of entrepreneurship can increase entrepreneurial intentions.

Family environment variable ( $X_3$ ), from these data can be described that the actual mean value is 23.98. This shows that the family environment of accounting students mostly supports entrepreneurial activities. In addition, the relationship between family members of accounting students is harmoniously established, has a comfortable home atmosphere, family economic conditions to help in starting a business on average are supportive, the family environment of accounting students provides moral support and motivation in entrepreneurship, and habits in the accounting student environment encourage entrepreneurial intentions.

Accounting knowledge variable ( $X_4$ ), from the data it can be seen that the actual average value is 25.09. This shows that accounting students have high accounting knowledge. Accounting knowledge variable ( $X_4$ ), from these data it can be seen that the actual average value is 25.09. This shows that accounting students have high accounting knowledge. This is measured by how they understand the basics of accounting, understand the information provided in financial statements, can compile financial statements, have the ability to manage finances, and are able to process financial statement information for decision-making, accounting knowledge has changed the mindset of students towards finance.

The actual average value of the entrepreneurial intention variable (Y) was 23.51. This shows that accounting students have a high entrepreneurial intention. The results obtained show that these students are happy with entrepreneurship, have entrepreneurial readiness, have careful consideration in entrepreneurship, agree with choosing a career as an entrepreneur, find information about business, and like to work as an entrepreneur rather than working with others.

The validity test results in Table 4 show that all statement items in each variable X and Y are said to be valid because they have a correlation value above 0.5.

**Table 4. Validity Test Results**

Variable	Statement Item	Correlation	Conclusion
Entrepreneurial Knowledge	Item 1-3	0,901-0,947	Valid
Self-efficacy	Item 1-4	0,876-0,942	
Family Environment	Item 1-6	0,516-0,850	
Accounting Knowledge	Item 1-6	0,785-0,880	
Entrepreneurial Intention	Item 1-6	0,805-0,903	

Source: Processed Primary Data, 2023

Based on the reliability testing table in Table 5, all variables used in this study have Cronbach's Alpha greater than 0.70, so it can be concluded that the question items in this study are reliable.

**Table 5. Reability Test Results**

Variable	Cronbach's Alpha	r Count	Description
Entrepreneurial Knowledge	0,913	0,70	Reliable
Self-efficacy	0,917	0,70	
Family Environment	0,812	0,70	
Accounting Knowledge	0,907	0,70	
Entrepreneurial Intention	0,931	0,70	

Source: Processed Primary Data, 2023

The result of the One-Sample Kolmogorov-Smirnov Test is that the significance value is  $0.200 > 0.05$ . This gives the idea that the distribution of data does not show deviations from the normal curve, which means that the distribution of data meets the assumption of normality.

**Table 6. Normality Test Results**

Kolmogorov Smirnov Z	
Entrepreneurial Knowledge	0,200
Self-efficacy	
Family Environment	
Accounting Knowledge	
Entrepreneurial Intention	

Source: Processed Primary Data, 2023

Based on Table 7, the regression model does not experience multicollinearity disorders. This can be seen in the tolerance value of each variable greater than 0.10. The results of the VIF calculation also show that the VIF value of each variable is less than 10.

**Table 7. Multicollinearity Test Results**

Variable	Collinearity Tolerance	Statistics VIF	Description
Entrepreneurial Knowledge	0,856	1,169	No Multicollinearity
Self-efficacy	0,843	1,186	
Family Environment	0,880	1,136	
Accounting Knowledge	0,883	1,133	

Source: Processed Primary Data, 2023

The results of the heteroscedasticity test using the Glejser test that the significance value of each variable has a value above 0.05. If the significance value between variable X and confounding absolute < 0.05, heteroscedasticity will not occur, so the variables in this study concluded that there is no heteroscedasticity problem.

**Table 8. Heteroscedasticity Test Results**

Variable	Significance	Description
Entrepreneurial Knowledge	0,726	No Heteroscedasticity
Self-efficacy	0,357	
Family Environment	0,064	
Accounting Knowledge	0,826	

Source: Processed Primary Data, 2023

Multiple linear regression methods were used in this study to determine the influence of variables of entrepreneurial knowledge ( $X_1$ ), self-efficacy ( $X_2$ ), family environment ( $X_3$ ), and accounting knowledge ( $X_4$ ) on entrepreneurial intentions (Y). The effect of the independent variable on the dependent variable was tested with a confidence level of 95% or  $\alpha = 5$  percent. This method was tested with the SPSS application, multiple linear analysis results were obtained as follows.

**Table 9. Multiple Linear Regression Test Results**

Variable	Coefficient	t Count	Sig.
Constant	-6,125	-1,739	0,065
Entrepreneurial Knowledge	0,498	2,632	0,010
Self-efficacy	0,616	4,092	0,000
Family Environment	0,265	2,792	0,006
Accounting Knowledge	0,303	2,674	0,009
R Square		0,438	
Adj R Square		0,415	
F		19,253	
Sig		0,000	

Source: Processed Primary Data, 2023

Based on the results of the t test in Table 9 it can be seen that:

- 1) The variable of entrepreneurial knowledge has a significant value of  $0,010 > 0,05$  and  $t_{\text{count}} 2,632 > t_{\text{table}} 2,46$  which means that entrepreneurial knowledge has a positive and significant effect on entrepreneurial intentions.
- 2) The self-efficacy variable has a significant value of  $0,000 > 0,05$  and  $t_{\text{count}} 4,092 > t_{\text{table}} 2,46$  which means that self-efficacy has a positive and significant effect on entrepreneurial intentions.
- 3) The family environment variable has a significant value of  $0,006 > 0,05$  and  $t_{\text{count}} 2,792 > t_{\text{table}} 2,46$  which means that the family environment has a positive and significant effect on entrepreneurial intentions.
- 4) The accounting knowledge variable has a significant value of  $0,009 > 0,05$  and  $t_{\text{count}} 2,674 > t_{\text{table}} 2,46$  which means that accounting knowledge has a positive and significant effect on entrepreneurial intentions.

Based on the results of the ANOVA or  $F_{\text{test}}$  the  $F_{\text{count}}$  value is  $19,253 > F_{\text{table}} 2,30$  with a sig value of 0.000 smaller than alpha 0.05. Thus, it can be concluded that Entrepreneurial Knowledge ( $X_1$ ), Self-Efficacy ( $X_2$ ), Family Environment ( $X_3$ ), and Accounting Knowledge ( $X_4$ ) simultaneously have a significant effect on Entrepreneurial Intention.

From the SPSS model summary output displayed in Table 9, the magnitude of Adjusted R2 is 0.41 or 41%, this means that the variation in changes in entrepreneurial intention variables (Y) is influenced by changes in the variables of Entrepreneurial Knowledge ( $X_1$ ), Self-Efficacy ( $X_2$ ), Family Environment ( $X_3$ ), and Accounting Knowledge ( $X_4$ ) by 41%. While the remaining 59% was influenced by other factors outside this study.

### **Entrepreneurial knowledge of entrepreneurial intentions**

The results of this study show that entrepreneurial knowledge is important and can influence entrepreneurial intentions. This is by the average respondent's statement which states that someone who dares to take entrepreneurial risks, can analyze business opportunities, and is able to formulate problem solutions can affect a person's intention to become entrepreneurial. This shows that the higher the entrepreneurial knowledge, the greater the intention to be entrepreneurial.

SDGs can explain how entrepreneurial knowledge affects a person's intentions and behavior in starting a business. Entrepreneurial knowledge can affect a person's attitude towards entrepreneurship, with how good entrepreneurial knowledge is, the more encouraging it is to be entrepreneurial. The results of this study are consistent with the results of research conducted by (Jaya & Harti, 2021); (Suprapti & Muhammad, 2022); (Aini & Oktafani, 2020); (Anam et al., 2021).

### **Self-efficacy of entrepreneurial intentions**

The results of this study show that self-efficacy is important in building entrepreneurial intentions. This is in accordance with the average respondent's statement stating that someone

has confidence in managing a business, can find solutions if problems occur, has mental maturity in starting a business, and has confidence in the success of entrepreneurship can influence and encourage the intention to entrepreneurship. This shows that the higher the self-efficacy, the greater the intention to be entrepreneurial. In the context of entrepreneurship, self-efficacy in entrepreneurship can be viewed as a perceived behavioral control factor. In the SDGs the higher one's self-efficacy in entrepreneurship, the more likely it is to start and run a business. The results of this study are consistent with the results of research conducted by (Darmawan, 2019); (Marden & Hidayah, 2022); (Tanazha & Budiono, 2021).

### **Family environment towards entrepreneurial intentions**

The results of this study show that the family environment plays an important role in building entrepreneurial intentions. This is in accordance with the average statement of respondents who stated that parents who teach about entrepreneurship, harmonious family member relationships, a comfortable home atmosphere, stable economic conditions, a family environment that supports morals and entrepreneurial motivation, and habits in the family environment in determining careers greatly affect the intention to entrepreneurship. This shows that the higher the support of the family environment, the greater the intention to be entrepreneurial. The family environment can influence a person's subjective norms towards entrepreneurship. If the family environment provides positive support towards entrepreneurship, then this can increase one's positive attitude towards entrepreneurship and increase positive subjective norms towards entrepreneurship. The results of this study are consistent with the results of research conducted by (Amadea & Riana, 2020); (Prawoto & Affandi, 2021).

### **Accounting knowledge of entrepreneurial intentions**

The results of this study show that accounting knowledge plays an important role in building entrepreneurial intentions. This is in accordance with the average statement of respondents who stated knowledge of accounting basics, ability to compile financial statements, ability to understand information in financial statements, ability to manage finances, ability to process financial information for decision making, and changes in mindset towards finance can affect a person's intention to become entrepreneurial. This shows that the higher the support of accounting knowledge possessed, the greater the intention to be entrepreneurial. In the SDGs construct, accounting knowledge is also understood as perceived behavioral control that can influence individual behavior in decision-making. Through perceived behavioral control, individuals can understand the ease or difficulty of the information conveyed. The results of this study are consistent with (D. Rachmawati, 2020) and (Sadeli & Patiwari, 2021) which state that accounting knowledge has a positive effect on entrepreneurial interest.

## CONCLUSION

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Based on the results of the data analysis and discussion, it can be concluded that entrepreneurial knowledge plays a crucial role as a driving factor for entrepreneurial intentions. The more entrepreneurial knowledge a person possesses, the stronger their intention to become an entrepreneur. Similarly, self-efficacy acts as a critical driver for entrepreneurial intentions; greater confidence in one's abilities correlates with a higher likelihood of pursuing entrepreneurship. Additionally, the family environment serves as a vital reinforcing factor. Higher levels of family support significantly boost entrepreneurial intentions. Furthermore, accounting knowledge enhances entrepreneurial intentions by equipping individuals with better financial management and decision-making capabilities.

The findings of this study contribute to strengthening the theory of planned behavior, particularly in understanding the importance of entrepreneurship among students and its influencing factors. These findings are also practical for academic institutions, providing valuable insights into the need for fostering entrepreneurial intentions among accounting students as a strategy to reduce unemployment. Institutions can use these insights to evaluate and enhance facilities and infrastructure supporting entrepreneurship education. However, this research does not differentiate between students who have business experience and those who do not. Business experience can significantly influence entrepreneurial intentions, with experienced students typically demonstrating stronger intentions than those without experience or those who have faced failures. Future research should consider grouping respondents based on their entrepreneurial experience to better understand these variations.

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