

ABSTRACT

Study the factors that influence the career decisions of accounting students in big four accounting firms and non-big four accounting firms. The independent variable is the attitude, subjective norms, and perceived behavioural control. The dependent variable is a career decision at the big four accounting firms and non-big four accounting firms. Attitude is accounting student belief working in the big four accounting firms provide better employee training, great pay and pride while others accounting student belief working in the non-big four accounting firms provide work-life balance. Subjective norm is the influence of others (family, friends and professors) provide advice on career decisions accounting students in the non-big four accounting firms and the big four accounting firms. Behavioural perceived control is accounting student believe difficult requirement while work in the big four accounting firms such as stress in the work place and a long duration.

Data study the factors that influence the career decisions of accounting students in big four accounting firms and non-big four accounting firms are accounting students at Diponegoro University, Semarang Unika, UNISULLA, UGM and UII. The research data obtained by the research questionnaire with give directly to accounting students. Research questionnaire using a seven scale likert as strongly agree, somewhat agree, agree, uncertain, somewhat disagree, disagree, strongly disagree.

Application of research results using IBM SPSS version 20 is the attitude has been significantly influence at career decisions accounting students in big four accounting firms and non-big four accounting firms, Subjective Norms has been significantly influence at career decisions accounting students in the big four accounting firms and non-big four accounting firms, Perceived behavioural control does not significantly affect the career decisions of accounting students in the big four accounting firms and non-big four public accounting firms.

Keywords : attitude, subjective norms, perceived behavioural control and the decision of student career in the non-big four accounting firms and big four accounting firms.