

## ANALYSIS OF THE DETERMINANTS OF ENTREPRENEURIAL INTENTION OF ACCOUNTING STUDENTS USING THE THEORY OF PLANNED BEHAVIOR APPROACH

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### Abstract

This study explores the factors influencing accounting students' interest in entrepreneurship through a qualitative interpretive approach. Motivated by Indonesia's relatively low entrepreneurship ratio of 3.74% compared to neighboring countries, the research seeks to understand why students' entrepreneurial interest remains limited despite compulsory entrepreneurship courses and growing business opportunities. Using a descriptive qualitative design, data were collected through in-depth interviews and observations of 30 accounting students from the 2022 intake at Aceh Polytechnic and analyzed thematically. The results show that entrepreneurial motivation marked by hard work, perseverance, resilience, and goal commitment and entrepreneurial knowledge covering business fundamentals, risk management, opportunity recognition, and digital business practices significantly shape students' entrepreneurial interest. The study concludes that entrepreneurial intention arises from the interaction of psychological, educational, and environmental factors, emphasizing the need to strengthen motivation and entrepreneurship education to cultivate innovative, self-reliant, and opportunity-driven graduates who contribute to sustainable economic development in Indonesia.

Keywords: Entrepreneurial Intention, Motivation, Entrepreneurial Knowledge, Entrepreneurship Education

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### 1. Introduction

Data obtained from the Student Affairs Department of Aceh Polytechnic indicate that among D3 Accounting alumni, there were five graduates in 2022 and six graduates in 2023 who had not yet been employed. This condition reflects that a number of graduates have not shown a strong interest in entrepreneurship, even though business opportunities in various sectors are increasingly open. Overcoming this problem can be covered by becoming an entrepreneur (Ramadhan et al., 2025). Entrepreneurship plays a strategic role in promoting economic growth, creating new employment, and encouraging innovation (Barba-Sánchez et al., 2022). The low level of entrepreneurial interest among graduates highlights the ongoing challenge in cultivating an entrepreneurial culture within higher education institutions, including Aceh Polytechnic.

Accounting students, in fact, possess strong potential to become successful entrepreneurs. Their academic training equips them with essential knowledge such as financial analysis, cost management, reporting, and internal control all of which are critical competencies in managing sustainable businesses. However, this potential is not always accompanied by the confidence and willingness to take entrepreneurial risks. In

this context, it becomes crucial to understand entrepreneurial intention as one of the key determinants of whether an individual will start a business in the future (Pham et al., 2023).

Entrepreneurial intention is influenced by various factors, including motivation, entrepreneurial knowledge, and several psychological and social determinants that shape one's perception and decision-making toward entrepreneurship. Motivation acts as an internal drive that encourages individuals to initiate business ventures, while entrepreneurial knowledge strengthens confidence by providing a conceptual understanding of how to plan, start, and manage a business effectively. According to (Heredia-Carroza et al., 2024) students with higher levels of motivation and entrepreneurial knowledge tend to exhibit stronger entrepreneurial intentions compared to those without such characteristics.

Nevertheless, previous studies have produced inconsistent findings. Ernawatiningsih (2019) found that motivation and entrepreneurial knowledge positively influence students' entrepreneurial interest, whereas Priharti & Hidayat (2020) reported that motivation had no significant effect, and Dewi & Zahara (2025) found no significant impact of entrepreneurial knowledge on entrepreneurial intention. These conflicting results indicate the need for a more comprehensive framework to analyze entrepreneurial intention, such as the Theory of Planned Behavior (TPB) developed by Ajzen (1991).

The TPB posits that behavioral intention including the intention to become an entrepreneur is determined by three key factors: attitude toward behavior, subjective norms, and Perceived Behavioral Control (PBC). These factors interact to shape an individual's belief in their ability and readiness to perform the behavior. Recent research consistently supports TPB as a robust theoretical model for predicting entrepreneurial intention across countries and educational contexts (Andrade & Carvalho, 2023; Tomal & Szromnik, 2021). Therefore, applying the TPB framework to accounting students at Aceh Polytechnic can provide a deeper understanding of how cognitive and motivational factors jointly determine their entrepreneurial intentions.

Moreover, this approach helps bridge the gap between entrepreneurial intention and actual entrepreneurial behavior, a discrepancy often observed in higher education contexts. Although students may express a high level of intention, this does not always translate into concrete action due to factors such as perceived control, lack of support, or environmental barriers (Barba-Sánchez et al., 2022). Hence, it is important for institutions like Aceh Polytechnic to understand how psychological, social, and contextual elements interact to shape students' readiness for entrepreneurship. This understanding will allow the institution to design more effective curricula, training, and mentorship programs that foster an entrepreneurial mindset among accounting students.

Given the inconsistencies in previous findings and the relevance of entrepreneurship for economic sustainability, this study aims to contribute new empirical evidence by applying the Theory of Planned Behavior as a comprehensive analytical framework. By integrating motivational and knowledge-based factors into TPB, this research seeks to identify the determinants of entrepreneurial intention among accounting students at Aceh Polytechnic. The results are expected to enrich theoretical discourse on entrepreneurial psychology and provide practical recommendations for universities and policymakers to design entrepreneurship education that not only inspires students but also equips them with the confidence and competencies to become future entrepreneurs.

## 2. Theoretical Background

### 2.1 Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB), developed by Ajzen (1991), serves as one of the most widely used frameworks for understanding human behavior, including entrepreneurial behavior. The theory postulates that an individual's intention to perform a certain behavior is the most immediate determinant of that behavior. According to TPB, intention is influenced by three core components: attitude toward the behavior, subjective norms, and Perceived Behavioral Control (PBC).

Attitude toward the behavior refers to the degree to which a person holds a favorable or unfavorable evaluation of becoming an entrepreneur. A positive attitude is usually shaped by perceived advantages such as independence, creativity, and financial freedom (Andrade & Carvalho, 2023).

Subjective norms reflect the perceived social pressure from family, peers, and society to engage or not engage in entrepreneurial activity. Students who receive support or encouragement from their surroundings are more likely to develop stronger entrepreneurial intentions (Tomal & Szromnik, 2021).

Perceived behavioral control relates to an individual's belief in their capability to perform entrepreneurial activities successfully. It is analogous to self-efficacy, indicating how confident a person feels in their ability to start and sustain a business venture (Barba-Sánchez et al., 2022).

In the TPB model, these three constructs jointly determine entrepreneurial intention, which in turn predicts entrepreneurial behavior. Empirical studies confirm TPB as a robust predictor of entrepreneurial intention across various educational contexts and cultures (Heredia-Carroza et al., 2024; Pham et al., 2023). Therefore, this study adopts TPB as the main theoretical foundation to explain the determinants of entrepreneurial intention among accounting students at Aceh Polytechnic.

### 2.2 Entrepreneurial Intention

Entrepreneurial intention represents a person's conscious state of mind that directs attention, experience, and behavior toward planned entrepreneurial activity (Krueger et al., 2000). It reflects how strongly an individual is willing to start a new business and is considered the most reliable predictor of entrepreneurial behavior (Ajzen, 1991). Recent research emphasizes that entrepreneurial intention is not merely a personal aspiration but the outcome of cognitive and motivational processes shaped by education, environment, and individual traits (Andrade & Carvalho, 2023).

Among students, particularly in higher education institutions, entrepreneurial intention is influenced by exposure to entrepreneurship education, family business background, perceived market opportunities, and self-confidence in business skills (Pham et al., 2023). Therefore, understanding what drives students' intentions is essential for universities seeking to foster entrepreneurial culture and reduce graduate unemployment.

### 2.3 Entrepreneurial Motivation

Motivation is a psychological factor that drives individuals to achieve their goals and persist in their efforts despite challenges. In entrepreneurship, motivation explains why individuals choose self-employment rather than traditional employment. It can stem from intrinsic factors, such as the desire for autonomy, achievement, and creativity, or extrinsic factors, such as financial rewards and social recognition (Heredia-Carroza et al., 2024).

According to empirical findings, students with strong entrepreneurial motivation tend to exhibit greater persistence, opportunity recognition, and risk-taking behavior (Barba-Sánchez et al., 2022). Motivation also enhances the relationship between attitude and entrepreneurial intention, as motivated individuals are more likely to translate favorable attitudes into actual plans. Therefore, motivation is conceptualized in this study as an antecedent variable influencing entrepreneurial intention both directly and indirectly through TPB constructs.

## 2.4 Entrepreneurial Knowledge and Education

Entrepreneurial knowledge refers to an individual's understanding of business principles, including opportunity recognition, financial management, marketing strategies, and risk assessment. It is often acquired through formal education, training programs, or personal experience (Pham et al., 2023). Entrepreneurial education aims to provide students with both cognitive and practical skills to identify, evaluate, and exploit business opportunities effectively.

Recent studies have demonstrated that entrepreneurship education significantly enhances students' self-efficacy, perceived feasibility, and ultimately, entrepreneurial intention (Andrade & Carvalho, 2023; Tomal & Szromnik, 2021). Moreover, entrepreneurial knowledge strengthens perceived behavioral control, one of the central components of TPB, by increasing students' confidence in managing business complexities. Hence, in this study, entrepreneurial knowledge is expected to play a critical role in shaping students' entrepreneurial attitudes and perceived control, which lead to stronger entrepreneurial intentions.

## 2.5 Conceptual Integration

Integrating entrepreneurial motivation and entrepreneurial knowledge into the TPB framework provides a more comprehensive understanding of entrepreneurial intention. Motivation acts as an internal psychological drive that energizes the process, while knowledge functions as a cognitive resource that enhances perceived capability. The TPB framework explains how these antecedents influence the cognitive evaluation process attitude, subjective norms, and perceived behavioral control which subsequently determine entrepreneurial intention.

This integrative approach allows the study to address inconsistencies in previous findings and provides a nuanced model suited for vocational higher education settings, such as Aceh Polytechnic, where students possess technical competencies but may lack entrepreneurial orientation. The model thus contributes both theoretically by extending TPB with motivational and educational constructs and practically by identifying leverage points for entrepreneurship education programs to cultivate future entrepreneurs among accounting students.

## 3. Methods

This study employs a qualitative interpretive approach with a descriptive design to analyze the determinants of entrepreneurial intention among accounting students. The primary data for this research were obtained through in-depth interviews conducted with students of the Accounting Study Program, Class of 2022, at Aceh Polytechnic.

A qualitative approach was chosen to obtain a comprehensive and in-depth understanding of the phenomenon of entrepreneurial interest among accounting students from their own perspectives. The interpretive paradigm views reality as subjective and

socially constructed, emphasizing the importance of understanding meanings formed through participants' experiences and interactions. Therefore, this study focuses on interpreting the meanings, motivations, and perceptions of students related to entrepreneurship rather than measuring relationships statistically.

The descriptive qualitative design aims to describe and interpret phenomena that occur naturally and contextually based on data collected directly from the field. Through semi-structured interviews, the researcher explored how students understand entrepreneurship, what motivates them, and how their entrepreneurial knowledge shapes their interest in becoming entrepreneurs. This method allows for flexibility in probing deeper into participants' thoughts and experiences, revealing nuanced meanings behind their entrepreneurial intentions.

In line with the Theory of Planned Behavior (TPB), this research seeks to understand the "how" and "why" of students' motivation and knowledge influencing their entrepreneurial interest. The qualitative interpretive approach thus provides a holistic and contextualized understanding of the cognitive, motivational, and environmental factors influencing entrepreneurial intention among accounting students at Aceh Polytechnic.

#### 4. Results and Discussion

Based on the data obtained through in-depth interviews, observations, and documentation, this study reveals several important findings regarding the influence of motivation and entrepreneurial knowledge on the entrepreneurial interest of accounting students at Aceh Polytechnic. The analysis was conducted interpretively, focusing on the meanings, perceptions, and experiences shared by the participants. Influence Motivation towards Entrepreneurial Interest

##### 4.1 Influence of Motivation on Entrepreneurial Interest

The results of interviews and field observations show that motivation plays a significant role in shaping students' entrepreneurial interest. Several key themes emerged from the qualitative analysis, reflecting how intrinsic and extrinsic motivational factors influence students' decisions to pursue entrepreneurship.

###### 4.1.1 Hard Work as Essential Capital

Most students who expressed a strong interest in entrepreneurship demonstrated a high awareness of the importance of hard work as the foundation for business success. They recognized that becoming an entrepreneur requires greater perseverance, discipline, and long-term effort compared to being an employee. Students emphasized that entrepreneurship is not merely about profit-seeking but about enduring challenges with persistence. *"To run a business, we must be ready to work harder than others. Success doesn't come instantly it requires consistency and commitment," (Interviewee 3).* This finding aligns with the notion that hard work and persistence are crucial motivational elements driving entrepreneurial behaviour (Krueger et al., 2000).

###### 4.1.2 Passion and the Spirit of Resilience

Another dominant theme was the spirit of not giving up or what participants called *"pantang menyerah."* Students with strong entrepreneurial intentions displayed resilience and viewed failure as part of the learning process. For them, setbacks are not obstacles but valuable experiences that build character and business insight. *Failure is normal; it teaches us how to improve. If we stop after failing once, we'll never grow," (Interviewee 5).* This theme reflects intrinsic motivation and a growth mindset, where students see entrepreneurship as a long-term journey requiring emotional endurance and adaptability.



#### 4.1.3 High Commitment to Goals

Students with a genuine interest in entrepreneurship showed strong goal commitment. They had a clear vision of what they wanted to achieve and were willing to plan strategically to reach those goals despite uncertainties. Many students mentioned setting short-term milestones such as developing small projects, joining entrepreneurship programs, or saving capital as concrete steps toward their aspirations. Encouragement For Innovate and Create. *"I already plan to start a small online business after graduation. Even if it's small, it's the beginning of my long-term dream," (Interviewee 2).* This demonstrates that goal clarity and personal commitment are integral components of motivation that sustain entrepreneurial intention (Ajzen, 1991).

#### 4.1.4 Desire for Financial Independence

A strong desire for financial independence emerged as a powerful motivational driver. Many students expressed the wish to avoid dependence on a fixed monthly salary and instead have full control over their income. They associated entrepreneurship with freedom both financially and personally which contrasts with the perceived limitations of conventional employment. *"Being an entrepreneur means I can decide my own future, not wait for someone else's approval to get paid," (Interviewee 1).* This finding illustrates how autonomy and self-determination form part of students' intrinsic motivation to become entrepreneurs.

#### 4.1.5 Motivation to Innovate and Create

Several students stated that their interest in entrepreneurship was driven by the freedom to innovate and express creativity. They viewed entrepreneurship as a platform for experimenting with new ideas and contributing positive change to society through innovation. Some participants noted that working as an employee could limit their ability to be creative, whereas entrepreneurship allows them to explore their potential fully. *"When you have your own business, you can create something new something useful for others. That's what makes it exciting," (Interviewee 6).* This theme highlights a higher-order motivation not merely to seek financial gain but to create social or creative impact. It aligns with recent findings that emphasize innovation-driven entrepreneurship as a source of self-fulfillments and societal contribution (Heredia-Carroza et al., 2024).

#### 4.1.6 Interpretive Summary

Overall, the findings indicate that motivation is multidimensional, encompassing elements of hard work, resilience, goal commitment, financial autonomy, and creative drive. These motivational factors interact to shape students' entrepreneurial interest, showing that entrepreneurship is perceived not only as a means of earning income but also as a path toward self-realization and independence.

However, it is important to note that not all students exhibited strong motivation for entrepreneurship. A small number of participants expressed uncertainty and hesitation, citing fear of failure, limited financial resources, and lack of family support as barriers.

This reflects the complex and dynamic nature of motivational factors influencing entrepreneurial interest where psychological readiness, social support, and perceived behavioural control all play a role.

#### 4.2 Influence of Entrepreneurial Knowledge on Entrepreneurial Interest

The findings from in-depth interviews and observations also reveal that entrepreneurial knowledge significantly influences the entrepreneurial interest of

accounting students at Aceh Polytechnic. Students who possess a deeper understanding of business principles and practices tend to demonstrate stronger entrepreneurial confidence and a higher intention to start their own ventures. The analysis of interview data yielded several key themes that explain how entrepreneurial knowledge shapes students' motivation and readiness to become entrepreneurs.

#### 4.2.1 Understanding of Basic Business Concepts

Students who showed a genuine interest in entrepreneurship displayed a solid grasp of fundamental business concepts, such as market analysis, marketing strategies, and financial management. Many participants mentioned that the entrepreneurship courses they attended in college provided them with foundational knowledge that made the idea of starting a business seem more realistic and achievable. *From the entrepreneurship class, I learned how to calculate profit, manage cash flow, and promote products effectively. It made me realize that starting a business is possible if we plan well,* (Interviewee 4). This indicates that formal exposure to business education enhances students' cognitive readiness, helping them to connect theoretical concepts with real-world entrepreneurial activities. It supports (Pham et al., 2023), found that entrepreneurship education fosters both knowledge and self-confidence among students. Passion and the Spirit of Resilience.

#### 4.2.2 Ability to Manage Risk

Another significant theme that emerged from the interviews was the ability to identify and manage risk. Students with better entrepreneurial knowledge showed awareness of the uncertainties inherent in business and demonstrated a more rational approach to risk-taking. They emphasized the importance of preparation, contingency planning, and learning from failure. *"Business always involves risk, but if we study it properly, we can minimize losses. Knowledge helps us make better decisions,"* (Interviewee 10). This finding highlights the role of risk management competence as a mediator between knowledge and intention, showing that students who understand business risks are less fearful and more confident to act.

#### 4.2.3 Skill to Recognize Business Opportunities

Students with strong entrepreneurial knowledge demonstrated greater skill in identifying business opportunities in their surroundings. They were more observant of unmet market needs, customer pain points, and emerging trends. Some participants mentioned using their accounting and analytical skills to evaluate business feasibility and profitability. *"Sometimes, small opportunities are around us. With the right knowledge, we can see what others don't and that's where a business starts,"* (Interviewee 23). This theme reflects the entrepreneurial competence of opportunity recognition, a key component of entrepreneurial intention models (Krueger et al., 2000). Knowledge helps students interpret their environment more critically and transform insights into business ideas.

#### 4.2.4 Understanding of Business Legality and Licensing

Awareness of legal and regulatory aspects also emerged as an important knowledge-based factor. Students with entrepreneurial aspirations recognized that legal compliance, business registration, and licensing are vital to ensuring legitimacy and sustainability. They expressed that such understanding protects entrepreneurs from future legal issues and builds credibility with customers and investors. *"Before running a business, we need to understand how to get a permit and register properly. That's what makes a business*

*trusted,*” (Interviewee 26). This theme emphasizes that entrepreneurial knowledge extends beyond operational skills it also encompasses institutional literacy, which is crucial for sustaining ethical and legal business practices.

#### 4.2.5 Knowledge of Digital Technology in Business

In the digital era, many students highlighted the importance of technological literacy for modern entrepreneurship. They mentioned how social media marketing, e-commerce platforms, and digital financial tools open new opportunities for business growth. Students with digital competence felt more confident about entering competitive markets, as technology provides cost-efficient ways to reach customers and manage operations. *“With technology, we can start small but reach people everywhere. I use Instagram and Shopee to sell products, and it really helps,”* (Interviewee 22). This finding illustrates that digital entrepreneurship knowledge enhances perceived behavioral control and expands students’ understanding of what is possible in business today (Heredia-Carroza et al., 2024).

#### 4.2.6 Interpretive Summary

Overall, the findings indicate that entrepreneurial knowledge acts as an enabling factor that enhances students’ awareness, confidence, and competence to engage in entrepreneurship. Knowledge not only builds cognitive understanding but also strengthens perceived behavioral control one of the main constructs of the Theory of Planned Behavior (Ajzen, 1991). Students who possess both practical and theoretical knowledge tend to have a more positive attitude toward entrepreneurship and are more capable of translating intention into action.

However, several participants acknowledged that their current knowledge is still limited and that they require more experiential learning opportunities, such as business simulations, mentorship, and internships with entrepreneurs. This suggests that entrepreneurship education should not only transfer knowledge but also create real experiences that transform that knowledge into entrepreneurial behavior.

### 4.3 Supporting and Inhibiting Factors of Entrepreneurial Interest

In addition to motivation and entrepreneurial knowledge, this study also identified several supporting and inhibiting factors that influence the entrepreneurial interest of accounting students at Aceh Polytechnic. Through in-depth interviews and field observations, students revealed both external and internal conditions that either encourage or hinder their intention to engage in entrepreneurship. These findings help explain the contextual dynamics that shape entrepreneurial intention beyond personal motivation and knowledge.

#### 4.3.1 Supporting Factors

##### 1) Supportive Family Environment

Students who come from entrepreneurial families tend to exhibit stronger interest in entrepreneurship. Having parents or relatives involved in business provides not only role models but also moral encouragement and practical insight. Family conversations about business and exposure to daily entrepreneurial activities build familiarity and confidence. *“My father owns a small shop, and since I was young, I helped him manage the accounts. That experience made me want to open my own business one day,”* (Interviewee 15). A supportive family environment thus nurtures subjective norms that favor entrepreneurship, reinforcing students’ belief that starting a business is both acceptable and achievable (Ajzen, 1991).



2) Access to Information and Technology

Easy access to information through the internet and the availability of digital business platforms such as online marketplaces, social media, and financial appeared mentioned as powerful enablers. Students recognized that technology simplifies marketing, communication, and operations, lowering barriers to entry. *“With online stores, we don’t need big capital. We can start from home using our phone,” (Interviewee 21).* This indicates that the digital ecosystem increases perceived behavioral control, enabling students to feel capable of managing business processes even with limited resources.

3) Campus Business Incubation and Entrepreneurship Programs

Several students expressed appreciation for entrepreneurship incubation programs and business-plan competitions organized by the campus. Such initiatives provide hands-on experience, mentorship, and exposure to real market challenges. *“The business-plan competition taught us how to pitch ideas and get feedback from mentors. It made my idea feel real,” (Interviewee 18).* Institutional programs like these enhance attitude toward entrepreneurship by making it more tangible and rewarding, bridging the gap between theoretical learning and practice (Pham et al., 2023).

4) Peer Networks and Entrepreneurial Communities

Belonging to peer networks or entrepreneurial communities also serves as a strong motivational factor. Students who interact with friends interested in business often exchange ideas, share experiences, and provide mutual encouragement. *“When I see my friends succeed selling online, I feel challenged to try it too,” (Interviewee 24).* These peer relationships create social reinforcement, contributing to supportive subjective norms that validate entrepreneurial aspirations.

4.3.2 Inhibiting Factors:

1) Financial Capital Limitations

The most frequently mentioned obstacle was limited access to start-up capital. Many students reported having viable business ideas but lacking the financial means to realize them. *“I already have a product concept, but I can’t start because I don’t have enough money,” (Interviewee 20).* This financial constraint reduces students perceived behavioral control, making entrepreneurship appear risky and difficult to pursue.

2) Lack of Experience Practical

Another common inhibiting factor is the lack of real-world business experience. Although students have theoretical knowledge from coursework, they often feel unprepared to manage the complexities of running a business. *“We know the theory, but we haven’t really tried. I think I need to work first to gain experience before starting my own business,” (Interviewee 16).* This gap between conceptual understanding and experiential learning weakens confidence and delays entrepreneurial action.

3) Fear will Failure

Fear of failure and potential financial loss emerged as significant psychological barriers. Some students expressed anxiety about uncertain outcomes and the stigma associated with business failure. *“I’m afraid if I fail, people will think I wasted my education,” (Interviewee 7).* Such apprehension undermines positive attitude and perceived behavioral control two key determinants of intention according to TPB (Ajzen, 1991; Krueger et al., 2000).

#### 4) Pressure to Obtain Formal Employment

A number of participants reported social and familial pressure to seek stable formal employment, such as government or corporate jobs. Entrepreneurship is sometimes perceived as uncertain or less prestigious. *“My parents want me to be a civil servant because it’s secure. They think business is too risky,”* (Interviewee 9). These cultural and familial expectations act as restrictive subjective norms, discouraging entrepreneurial choice despite individual interest.

#### 5) Lack of Support Institutional

Several students indicated that while Aceh Polytechnic promotes entrepreneurship through classes, they still need stronger institutional support, including access to mentors, start-up funding, and simplified administrative processes for student businesses. *“We need more real assistance, not just theory like help finding investors or mentors,”* (Interviewee 13). This highlights the importance of sustained institutional engagement to transform entrepreneurial interest into actual behavior.

#### 4.3.3 Interpretive Summary

Overall, the findings suggest that supporting factors such as family influence, digital access, campus programs, and peer networks enhance students’ attitudes, perceived control, and subjective norms, thereby strengthening entrepreneurial intention. Conversely, inhibiting factors including financial limitations, lack of experience, fear of failure, societal pressure, and limited institutional support undermine those same psychological components.

In the interpretive perspective, entrepreneurial intention emerges as a dynamic outcome shaped by the interaction of individual cognition, social context, and institutional environment. Understanding these enabling and constraining conditions provides critical insight for policymakers and educators to design more effective strategies that cultivate entrepreneurship among accounting students.

### 5. Conclusion

In conclusion, the findings underscore that entrepreneurial intention among accounting students at Aceh Polytechnic is not a single-dimensional construct, but rather the outcome of complex interactions between personal motivation, entrepreneurial knowledge, and socio-environmental context. Entrepreneurial motivation drives students to pursue independence, innovation, and self-fulfillment, while entrepreneurial knowledge equips them with the confidence, competence, and strategic understanding needed to navigate uncertainty and risk. These two dimensions are deeply interconnected knowledge reinforces motivation by providing direction and capability, while motivation gives purpose and energy to the application of knowledge.

Furthermore, the study highlights those contextual factors such as family background, peer influence, technological access, institutional programs, and cultural expectations serve as either catalysts or barriers in the process of forming entrepreneurial intention. Supportive environments nurture positive attitudes and a sense of control, whereas socio-cultural pressures favoring traditional employment can suppress entrepreneurial aspiration. Thus, the entrepreneurial journey of students must be viewed within a broader ecosystem that includes psychological, educational, and societal determinants.

To effectively foster entrepreneurship among students, higher education institutions must go beyond theoretical instruction. Strengthening entrepreneurship education through experiential learning, mentorship, access to financial resources, and institutional facilitation is essential to cultivate graduates who are not only knowledgeable but also

resilient, creative, and opportunity-driven. Integrating real-world business exposure, such as internships, campus-based incubators, and collaborations with local entrepreneurs, can bridge the gap between intention and behavior.

By aligning educational practices with the principles of the Theory of Planned Behavior (Ajzen, 1991), institutions can systematically enhance the three core psychological components of entrepreneurial intention: attitude toward entrepreneurship, perceived social support (subjective norms), and perceived behavioral control. When these elements are strengthened, students develop not only a desire to start a business but also the confidence and capability to act upon it, thereby transforming entrepreneurial intention into sustainable entrepreneurial behavior.

Ultimately, this study reaffirms that building an entrepreneurial culture in higher education especially within the field of accounting requires an integrated approach that combines knowledge, motivate. Such an approach will cone generation of innovative, self-reliant, and socially, capable of driving inclusive economic growth.

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