

## Determining Factors in the Choice of Academic Career in Accounting: a view of MSc in Accounting Sciences in the light of the Theory of Planned Behavior<sup>1</sup>

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### ABSTRACT

**Objective:** The objective of this study was to identify the factors that motivated *stricto sensu* Masters students in Accounting Sciences when opting for the academic career in this area.

**Rationale:** The Accounting Sciences course, given its professional focus, offers many options for corporate careers (Santos & Almeida, 2016). Academic career, therefore, tends to be overlooked, indicating a deficiency in accounting education (Iudícibus & Marion, 1986).

**Method:** Descriptive research, using the strategy of field study with students, through questionnaires, whose propositions were based on the Theory of Planned Behavior. Descriptive statistics tools were used to analyze the results. The sample dates back to students enrolled between 2016 and

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2017 in stricto sensu masters courses in accounting in the state of Rio de Janeiro. *Online* questionnaires were sent to 68 possible respondents and received 38 responses (55.88% of the population), being 55, 26% of respondents from UFRJ and 44.74% from UERJ.

**Results:** The results show that only factors intrinsic to the students have a positive influence in the decision making process when choosing the academic career in Accounting Sciences. External references of close people and possible facilitators do not have the capacity to influence positively the students at the moment of the choice for the masters course.

**Contributions:** This work contributes academically to fill the gap of behavioral intention research of the students who entered the stricto sensu masters course in Accounting Sciences and can assist those responsible for the selective processes in graduate programs in describing the motivational factors of the candidates.

**Keywords:** MSc; Accounting Sciences; Theory of Planned Behavior; TPB.

## 1 INTRODUCTION

Education is one of the pillars of a society and therefore it is always possible to strengthen the academy, since it is the original source of new researchers, teachers and professionals for all areas (Barreto & Martínez, 2007). Menezes Filho (2001) states that there are even studies that show a direct relationship between educational investment and the productivity of a given country, such as Hall and Jones (1998) and Mankiw, Romer and Weil (1992).

Primi *et al.* (2000) warn about the complexity of the process of professional choice, constructed from the research of the options available along with the individual characteristics of the opting. Calejon (1996) states that this difficulty occurs because this is a moment in the student's life, leaving him vulnerable.

The initial choice for the course in Accounting Sciences in higher education is surrounded by several variables, such as the lack of knowledge about the course by young people from high school and even stereotypes about the profile of accountants in society (Miranda, Miranda & Araújo, 2013). This suggests that there are pre-existing doubts on the graduation choices and they may continue even when the graduation has finished.

The Accounting Sciences course has a special professional focus, offering a wide range of options, which can attract many accountants to the corporate environment. However, it would be erroneous to believe that all bachelors would follow this path (Broadbent & Unerman, 2011; Santos & Almeida, 2016).

In addition, the gap opened by the National Education Guidelines and Bases Law, when it requires "priority" masters and doctors in teaching, weakens the academy. This expression allows professionals trained or not in stricto sensu courses to practice teaching (Silva, Miranda & Miranda, 2015).

Although there are several studies focused on the initial motivation for the course of Accounting Sciences in graduation, such as those of Araújo, Camargos, Camargos and Dias (2013); Lima Filho and Jesus (2014); Santos and Almeida (2016); Preis *et al.* (2013); Miranda, Miranda and Araújo (2013); Faria, Come, Poli and Felipe (2006); Lima, Schouten and Martinelli (2006); Leal, Miranda and Carmo (2012), no studies were found that investigate the motivation, a posteriori of bachelors, aiming specifically at the master's programs stricto sensu. In this sense, this study has the objective of investigating the factors that have a significant influence on the decision of Master students in Accounting Sciences when choosing the academic career.

To explain the problem, will be used as a reference to the Theory of Planned Behavior, which according to Ajzen (1991), shows the behavior trends through internal and external factors to the individual through three factors: Attitudes; Subjective norms and perceived behavior.

Such theory has already been used successfully in different researches such as those of Robinson and Doverspike (2006), in an experiment in a psychology class; Hoie, Moan and Rise (2009), who studied the intention to stop smoking; Baker and White (2010) who studied the intensity of the use of social networks by adolescents, among others. In addition, Santos and Almeida (2016) verified the intention to choose for the undergraduate course in Accounting Sciences through questionnaires supported by Theory of Planned Behavior.

The delimitation of the present study is defined geographically for the students of *stricto sensu* masters courses in Accounting Sciences of the state of Rio de Janeiro and chronologically to those who entered between the years 2016 and 2017. The masters are of special interest in our investigation because they are the initial contact in the accounting academic career.

The results of this study can contribute mainly to the description of the motivation of students when opting for the masters. This knowledge will be useful to guide those responsible for the selective processes of the programs, as well as for the Coordination of Improvement of Higher Education Personnel (CAPES), which has the mission to optimize its resources.

This paper is divided into five sections. The following section presents the theoretical background with the accounting academic scenario and Theory of Planned Behavior. In the third section the methodological course is presented, followed by the presentation of the results and their discussion. And the last section presents the study's findings as well as suggestions for future research.

## 2 THEORETICAL BACKGROUND

The literature review of this study is segmented into two topics: the Postgraduate in Accounting Sciences in the national scenario and the Theory of Planned Behavior (TCP).

### 2.1 Post-graduation in Accounting Sciences in Brazil

When the undergraduate course in accounting is over, the egress in this case is faced with a wide range of options for continuity of studies, such as: extension courses; improvement courses; specialization courses and, finally, *stricto sensu* masters and doctorate courses. With an increasingly demanding job market, accounting professionals potentially improve their chances by entering a postgraduate course (Leite Filho & Rodriguez, 2005; Martins, 2009).

According to Oliveira (1995), a clear distinction is discernible between courses aimed at the training of teachers and researchers, and the courses focused on the professional specialization required by companies. The author understands that the first would be the *stricto sensu* courses (masters and doctorate); others are already arranged in the *lato sensu* form (specializations).

According to Peleias, Silva, Segreti and Chiroto (2007), FEA / USP instituted the first *stricto sensu* postgraduate course in Controllershship and Accounting in Brazil, during the decade of 1970. The Accounting and Actuarial Department of FEA / USP was also a forerunner among the PhD courses in Accounting in Brazil, being the only one until 2007 (Souza, Machado & Bianchi, 2011).

According to Santos and Almeida (2016) it is known that there is a great number of career opportunities, however, due to the regulation of the profession, the accounting career suffers a corporate bias. Iudícibus and Marion (1986) follow this reasoning and, moreover, treat as a deficiency of Brazilian accounting education this preference for the professional market to the detriment of the academic career which, in turn, due to smaller remunerations and few master's and doctoral courses, ends up being less attractive. Leite Filho and Rodriguez (2005), when questioning undergraduate students in Accounting Sciences about their professional aspirations and the possibility of taking a postgraduate course, obtained the information that remuneration is, in fact, the most important.

Approaching specifically about the masters courses, that are part of the object of this study, based on their research, Souza, Machado and Bianchi (2011) point out that the number of these courses is insufficient, given the qualification needs of teachers and the geographic dimension of Brazil.

It should be noted that, according to CAPES, currently there are 26 *stricto sensu* Post-Graduate programs in Accounting Sciences in the national territory, where 14 of these programs concurrently offer masters and doctoral courses (<https://sucupira.capes.gov.br/sucupira/public/consultas/coleta/programa/listaPrograma.jsf?acao=esquisarAreaAvaliacao>, recovered on January 20, 2018).

## 2.2 Theory of Planned Behavior (TCP)

The choice of an individual's career is made based on their intrinsic and extrinsic aspects. Among the factors that exert significant influence, internal or external, are six, namely: political, economic, psychological, social, family and educational (Soares, 2002). The knowledge that each individual holds of himself and the professional world is closely related to his choices (Fouad, 2007).

According to Moutinho and Roazzi (2010) and Santos and Almeida (2016), the Theory of Planned Behavior, proposed by Ajzen in 1991, and resulting from the evolution of the Theory of Rational Action set out by Fishbein in the decade of 60, is now widely used to define the internal and external influences on the individual in relation to his future behavior. The Theory of Planned Behavior assumes the behavior in function of intention, this intention being conditioned by three factors: (1) attitudes, (2) subjective norms and (3) behavioral control (Ajzen, 1991).

According to the theory, the attitude factor (first conditioning) is understood as a set of positive or negative feelings of an individual about the accomplishment of a certain behavior (Fishbein & Ajzen, 1975). In other words, the attitude of the individual in relation to a behavior, considers its future predictions and their consequences. The second conditioning in behavioral determination is the subjective norm, described as the person's perception of the social pressure exerted on it to be realized or not the behavior in question (Ajzen & Fishbein, 1980). In short, they are the impacts related to social pressure exerted by parents, friends, reference groups and general public opinion on the behavior of individuals.

Therefore, there is a direct relation between the individual perception about something and the external view about that same object, opposing the intention to perform an action and how it will be received by others (Moutinho & Roazzi, 2010).

The third integral part of the Theory of Planned Behavior, the behavioral control, evaluates the individual perception about the ease or difficulty of performing certain behavior, as suggested by Moutinho and Roazzi (2010). According to Ajzen (1991), behavioral control is characterized as the role of means and opportunities favorable to the individual that enable the behavior with expressive expectation of success of the intended behavioral action. Thus, behavioral control is linked to a prognosis of emotions, motivations, performance, success and failure in an individual's life (Santos & Almeida, 2016).

Lee, Cerreto and Lee (2010) exemplify the ideal situation for the occurrence of behavior in an individual who already has positive perceptions about something (attitude), is stimulated by external forces (subjective norms) and ends up feeling capable of accomplishing this something (perceived behavioral control).

In a sense, the occurrence of the influence of the three determinants on a behavior is not common. This can be corroborated by results from researches such as Czerniak, Lumpe, Haney, and Beck (1999), which point only to subjective norm and behavioral control as real conditioning factors of behavior, and Sugar, Crawley, and Fine (2004) who, conversely, cite only the attitude as valid in

that sense. Ajzen (2015) explains that in many cases it would be difficult or even impossible to identify all the factors influencing a given behavior.

For Armitage and Christian (2003), the Theory of Planned Behavior is currently the most widespread model in behavioral research. Proof of such an assertion is the extensive list of works that have used the concepts of theory. It is possible to mention, for example, the international researches of Bagozzi and Warshaw (1990) and Mergraff, McDermott and Walsh (2001) who studied, respectively, the intention to start diets and the propensity to drink alcoholic beverages. Also, national researches such as that of Ramalho (2006) that analyzed the behavior of Brazilian consumers in relation to generic medications and Hoppe, Barcellos, Vieira and Matos (2012), who through questionnaires verified the behavior of tomato consumers in Porto Alegre.

### 3 METHODOLOGY

According to Demo (1995) and Habermas (1987), methodology is the process of searching for scientific knowledge that limits and investigates the conditions given for knowledge, in other words, the method is the path to be traveled to knowledge.

As a guideline until this knowledge, this work followed the format called field research, which according to Pinsonneault and Kraemer (1993), is the type of research that seeks to obtain information about individuals from a given population by generally using questionnaires. As the objective of this study is to obtain information on the motivational factors of Master's in Accounting Sciences for admission to said course, it is believed that the field research format is the most appropriate in this regard. Moreover, according to the scope of this study, for classification purposes, it is considered as descriptive (Demo, 1995).

According to Fink (2003), field surveys have the objective of quantitatively describing a population by means of a previously defined instrument. Thus, in the present work, descriptive statistics tools were used to indicate the frequencies of responses, as well as the characteristics of the observed population.

Prior to the quantitative analysis based on the responses received, a review of the literature of the subject was made with the objective of formulating the questions of the questionnaire and its possible answers using as a foundation the Theory of Planned Behavior. Because the study was based on the assumptions of such a theory, three hypotheses were formulated. They are:

**H1: The attitude positively influenced the intention of the master's students in Accounting Sciences.**

**H2: The subjective norm positively influenced the intention of the master's students in Accounting Sciences.**

**H3: Perceived behavioral control positively influenced the intention of master's students in Accounting Sciences.**

The aforementioned hypotheses were tested based on the frequency of the responses belonging to each of the three categories created for the questionnaire, namely: (1) Motivator was the attitude; (2) Motivator was the subjective norm; (3) Motivator was the perceived behavioral control.

Online questionnaires were submitted through the website to students enrolled in *stricto sensu* masters courses in Accounting Sciences offered in the State of Rio de Janeiro. At the time of the study (06/30/2017), there were two courses that adhered to the prerequisite of the work, which were offered by the Federal University of Rio de Janeiro (UFRJ) and the State University of Rio de

Janeiro (UERJ). The choice of the state of Rio de Janeiro for the composition of the sample occurred due to convenience.

The questionnaires are also restricted according to the moment at which the students entered the academic masters (cross-sectional). With this limit, the data collection aims to describe the population at a given moment (Sampieri, Collado, Lucio & Pérez, 2003). This restriction occurred among incoming students in the years 2016 and 2017. Considering that the average duration of the master's degree is two years, this cross-section will involve first and last year students, that is, a full cycle of master's degrees from the two universities observed.

Questionnaires were sent to 68 possible respondents who were involved in the delimitation of this work, and 38 responses were received in total, generating a percentage of approximately 55.88% of the population. It should be noted that two authors of this study, despite being within the population of possible respondents, did not respond to the questionnaire because we believed that such responses could affect the neutrality of the study.

In order to better understand the motivational factors and to create an effective questionnaire model, we made a pre-test with PhD students from the Federal University of Rio de Janeiro, based on the logic that in the past they were also master's students and could therefore contribute their opinions on the questions asked.

The questionnaire was formulated with closed questions, for a better descriptive analysis at the end of the gathering. Respondents to the questionnaire were provided with a model of responses based on the Likert Scale. This scale gives the respondent a position on the level of agreement about the question and, according to this level, the construct is measured (Silva Júnior & Costa, 2014). The reason for choosing this scale is explained by Costa (2011), when he states that the Likert scale is easy to handle, generating metric consistency and possibility of application to surveys. The scale was arranged in five response points: I totally disagree; I disagree; Neutral; I agree; I totally agree.

Twelve propositions were elaborated by the authors, supported by the theory of Planned Behavior, divided equally into three categories. The categories refer precisely to the points addressed by the theory of Planned Behavior: Attitudes; Subjective Norms; Perceived Behavioral Control. The propositions formulated for the questionnaire were:

**Figure 1** – Propositions related to the concept of attitudes

1. I chose to study my master's degree in accounting for personal preferences, exclusively.
2. To achieve my professional goals the master's degree in accounting is important.
3. I chose to study the master's degree in accounting because I believe that this course will give me better job offers and / or better remunerations.
4. I chose to study the master's degree in accounting because I prefer the academic environment to the corporate environment.

**Source:** Prepared by the authors

**Figure 2** – Propositions related to the concept of subjective norms

1. I chose to take a master's degree in accounting for positive references from close people such as relatives, friends, former teachers, etc.
2. I chose to attend a master's degree in accountancy because of the "status" of a teacher before society.
3. My choice for master's degree in accounting was based on the demands of the labor market or qualification required for public tenders of my interest.
4. My choice for master's degree in accounting was appreciated by people close to me who had not advised me to follow some professional path previously.

**Source:** Prepared by the authors

**Figure 3** – Propositions related to the concept of perceived behavioral control

1.	I chose to study the master's degree in accounting for the large number of job offers.
2.	I chose to study the master's degree in accounting for the ease of the selection process.
3.	I chose to take my Masters in accounting because there are few academics in the area, so I will have many opportunities as a teacher.
4.	I chose to study the master's degree in accounting because I believe it is the least complex modality of post-graduate studies in accounting.

**Source:** Prepared by the authors

After data collection, the propositions were classified by weighted average of the values perceived by the respondents. When the weighted average obtained had a positive value (above zero), the existence of positive influence of the question within its category was considered. On the other hand, when the weighted average implied a negative value (below zero) or zero (equal to zero), the positive influence of the question within its respective category was disregarded.

Finally, each category of the Theory of Planned Behavior was measured through the arithmetic average of the weighted averages of all the propositions inserted in it, that is:

$$r = \frac{\sum \Sigma n}{N}$$

With the representative value of each category the hypotheses H1, H2 and H3 were tested, the hypothesis is considered accepted when the representative value was superior to zero, indicating the positive influence of such category in the intention of the students. The verification of the objective of this study was made based on the answers obtained for the hypotheses H1, H2 and H3.

#### 4 ANALYSIS OF RESULTS

The questionnaire was segregated into two parts: the first part aimed at obtaining statistical data on the demographic profile of the respondents, while the second part sought to obtain the perception of each individual about the propositions arranged through the degree of agreement on the Likert scale.

Among the 38 respondents, 21 are students enrolled in the course offered by UFRJ (55.26%) and 17 are students enrolled in the course offered by UERJ (44.74%). In addition, 10 respondents entered the master's degree course in Accounting in 2016 (26.32%) and 28 enrolled in 2017 (73.68%).

Regarding the gender, the respondents declared themselves as follows: 27 declared themselves as male (71.05%), 11 declared themselves as female (28.95%). Regarding the age of respondents, response options were given in the form of a range. The data obtained were:

**Figure 4** - Respondents' age

Answer Options	Perceived Responses
20 – 25 years	4 (10,53%)
26 – 30 years	8 (21,05%)
31 – 35 years	12 (31,58%)
36 – 40 years	8 (21,05%)

41 – 45 years	3 (7,89%)
Over 45 years	3 (7,89%)
<b>TOTAL</b>	<b>38 (100%)</b>

Source: Research Data

In addition to the highest age of masters students, 89.47% reported that admission to the master's degree did not occur soon after graduation. It was also questioned the undergraduate course to which the respondent had completed before entering the master's degree in Accounting Sciences. The data obtained were:

Figure 5 – Graduation of respondents

Answer Options	Perceived Responses
Administration	1 (2,63%)
Accounting	29 (76,32%)
Economy	1 (2,63%)
Other	7 (18,42%)
<b>TOTAL</b>	<b>38 (100%)</b>

Source: Research Data

The data referring to the second part of the questionnaire, which represented the respondents' opinion on the propositions listed and that serve as quantifiers of the propositions are presented below:

Figure 6 – Propositions related to the concept of attitudes

Proposition	Option	Value	Absolute frequency	Relative frequency
1 - I chose to study my master's degree in accounting for personal preferences, exclusively.	I totally disagree	-2	1	2,63%
	I disagree	-1	4	10,53%
	Neutral	0	6	15,79%
	I agree	1	12	31,58%
	I totally agree	2	15	39,47%
	<b>TOTAL</b>			<b>38</b>
2 - To achieve my professional goals the master's degree in accounting is important.	<b>Approximate weighted average</b>		<b>0,9474</b>	
	I totally disagree	-2	2	5,26%
	I disagree	-1	2	5,26%
	Neutral	0	3	7,89%
	I agree	1	5	13,16%
	I totally agree	2	26	68,42%
<b>TOTAL</b>			<b>38</b>	<b>100%</b>
3 - I chose to study the master's degree in accounting because I believe that this course will give	<b>Approximate weighted average</b>		<b>1,3421</b>	
	I totally disagree	-2	5	13,16%
	I disagree	-1	2	5,26%
	Neutral	0	2	5,26%
	I agree	1	11	28,95%

me better job offers and / or better remunerations.	I totally agree	2	18	47,37%
	TOTAL		38	100%
	<b>Approximate weighted average</b>		<b>0,9211</b>	
4 - I chose to study the master's degree in ac- counting because I prefer the academic environ- ment to the corporate en- vironment.	I totally disagree	-2	4	10,53%
	I disagree	-1	9	23,68%
	Neutral	0	5	13,16%
	Agree	1	7	18,42%
	I totally agree	2	13	34,21%
	TOTAL		38	100%
	<b>Approximate weighted average</b>		<b>0,4211</b>	

Source: Prepared by the authors

Based on the answers obtained, it was possible to verify that all four propositions related to the concept of attitude of the Theory of Planned Behavior obtained weighted averages of positive value, therefore, the propositions of this category positively influence the intention of the students to choose for the masters course in Accounting Sciences.

The results indicate that factors inherent to the individual are potential influencers at the moment of student decision making. These results coincide with the research done by Miranda, Miranda and Araújo (2013) among undergraduate students in Accounting Sciences, pointing personal taste as the main factor for the choice of said course. In contrast, in the work of Santos and Almeida (2016), which used the Theory of Planned Behavior to ascertain the intention to choose for the undergraduate course in accounting, the attitude factor was not unanimously validated.

The personal motivation for the course, designated by the answers of proposition 1, corroborates the research of Leite Filho and Rodriguez (2005) when they found the condition of personal satisfaction, independent of the market, valid for 75.38% of their sample of possible future students of postgraduate studies in Accounting Sciences. However, in the work of Cunha, Marques and Biavatti (2016), the particular taste of undergraduate accounting students by said course was designated as the smallest influencer in the choice for such path.

The responses perceived in Propositions 2 and 4 are also in agreement with the work of Leite Filho and Rodriguez (2005), when they pointed out mostly positive answers regarding the desire to follow specifically in the academic career. However, the validity of the master's degree as a necessary condition for professional development may be in disagreement with the results of Frezatti and Kassai (2003), since in such a research was found a career advancement of 58% of respondents who completed the post graduate course *lato sensu*.

However, the results of proposition 3 seem to be contradictory to those of Miranda, Miranda and Araújo (2013) because, according to the authors, the undergraduate students in Accounting Sciences believe that the professional graduated in the area is already well paid, the financial factor should not be relevant in the choice for a master's degree course. On the other hand, Leite Filho and Rodriguez (2005) receive answers from graduate students in accounting about the idea of taking a postgraduate course and 84.62% of the sample says that they only care about money. Perhaps, after the market insertion, the expectations of remuneration of these students is not confirmed only with the degree of graduation and, thus, there is a conceptual change.

Figure 7 – Propositions related to the concept of subjective norms

Proposition	Option	Value	Absolute frequency	Relative frequency
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1 - I chose to take a master's degree in accounting for positive references from close people such as relatives, friends, former teachers, etc.	I totally disagree	-2	3	7,89%
	I disagree	-1	7	18,42%
	Neutral	0	7	18,42%
	I agree	1	16	42,11%
	I totally agree	2	5	13,16%
	<b>TOTAL</b>		<b>38</b>	<b>100%</b>
<b>Approximate weighted average</b>		<b>0,3421</b>		
2 - I chose to attend a master's degree in accountancy because of the "status" of a teacher before society.	I totally disagree	-2	8	21,05%
	I disagree	-1	13	34,21%
	Neutral	0	3	7,89%
	I agree	1	10	26,32%
	I totally agree	2	4	10,53%
	<b>TOTAL</b>		<b>38</b>	<b>100%</b>
<b>Approximate weighted average</b>		<b>-0,2895</b>		
3 - My choice for master's degree in accounting was based on the demands of the labor market or qualification required for public tenders of my interest.	I totally disagree	-2	6	15,79%
	I disagree	-1	10	26,32%
	Neutral	0	5	13,16%
	I agree	1	11	28,95%
	I totally agree	2	6	15,79%
	<b>TOTAL</b>		<b>38</b>	<b>100%</b>
<b>Approximate weighted average</b>		<b>0,0263</b>		
4 - My choice for master's degree in accounting was appreciated by people close to me who had not advised me to follow some professional path previously.	I totally disagree	-2	9	23,68%
	I disagree	-1	5	13,16%
	Neutral	0	11	28,95%
	I agree	1	9	23,68%
	I totally agree	2	4	10,53%
	<b>TOTAL</b>		<b>38</b>	<b>100%</b>
<b>Approximate weighted average</b>		<b>-0,1579</b>		

Source: Prepared by the authors

The propositions regarding the concept of subjective norms of the Theory of Planned Behavior did not obtain positive or negative unanimity among the weighted averages. The same fact occurred with the work of Santos and Almeida (2016) among accounting undergraduates. Propositions 1 and 3 resulted in positive weighted averages, so there is a positive influence on the students' intention regarding the references of people close to the student, and for labor market requirements or the selection process for public tenders.

While Lowe and Simons (1997) found little influence of close people in the choice of specialization in accounting of American students, Miranda, Miranda and Araújo (2013) pointed out the influence of parents, friends and teachers as a preponderant factor in choosing the undergraduate course in Accounting Sciences. However, in relation to the results of proposition 3, in the same research, Miranda, Miranda and Araújo (2013), observe that the majority of the respondents believed

that after completing their graduation would have good job opportunities, therefore, there is a conflict of results since, starting from such logic, it would not be necessary to study the master's degree in function of market requirements.

Propositions 2 and 4, however, obtained weighted averages with negative values, so it is believed that there is no positive influence on the students' intention as a function of the teacher's status to society and to people close to the student who, at first, had not advised him to follow any path. A curious fact is that in the view of undergraduate students in Accounting Sciences, the course is well-regarded by society, according to the research by Miranda, Miranda and Araújo (2013). This suggests that there is no influence of "status" due to the course model (masters degree) and not due to the field of knowledge itself.

**Figure 8 – Figure 3** – Propositions related to the concept of perceived behavioral control

Proposition	Option	Value	Absolute frequency	Relative frequency	
1 - I chose to study the master's degree in accounting for the large number of job offers.	I totally disagree	-2	18	47,37%	
	I disagree	-1	10	26,32%	
	Neutral	0	6	15,79%	
	I agree	1	3	7,89%	
	I totally agree	2	1	2,63%	
	TOTAL			38	100%
	Approximate weighted average			-1,0789	
2 - I chose to study the master's degree in accounting for the ease of the selection process.	I totally disagree	-2	20	52,63%	
	I disagree	-1	11	28,95%	
	Neutral	0	5	13,16%	
	I agree	1	2	5,26%	
	I totally agree	2	0	0%	
	TOTAL			38	100%
	Approximate weighted average			-1,2895	
3 - I chose to take my Masters in accounting because there are few academics in the area, so I will have many opportunities as a teacher.	I totally disagree	-2	9	23,68%	
	I disagree	-1	15	39,47%	
	Neutral	0	4	10,53%	
	I agree	1	7	18,42%	
	I totally agree	2	3	7,89%	
	TOTAL			38	100%
	Approximate weighted average			-0,5263	
4 - I chose to study the master's degree in accounting because I believe it is the least complex modality of post-graduate studies in accounting.	I totally disagree	-2	22	57,89%	
	I disagree	-1	12	31,58%	
	Neutral	0	2	5,26%	
	I agree	1	1	2,63%	
	I totally agree	2	1	2,63%	
	TOTAL			38	100%
	Approximate weighted average			-1,3947	

Source: Prepared by the authors

Finally, all four propositions that refer to the concept of perceived behavioral control of the Theory of Planned Behavior obtained negative weighted averages, not allowing to accept, therefore, the positive influence on the intention of the students. These results are in disagreement with Santos and Almeida (2016), when they perceive in a unanimous way among demographic regions the influence of the behavioral control perceived in the decision by the undergraduate course in Accounting Sciences.

Miranda, Miranda and Araújo's (2013) research, although it occurred in the undergraduate field, obtained results that were adverse to those of the present study, since the respondents pointed to the competition of the Accounting Sciences course as one of the lowest. Likewise, Cunha, Marques and Biavatti (2016) point out the desire to access higher education, regardless of the course, as a possible condition among accounting undergraduates who would enter the course only by possible easiness.

The results of propositions 2 and 4 are in agreement with Leite Filho and Rodriguez (2005) who, in their research, receive the science of students regarding the mishaps of graduate courses as a whole. Apparently, therefore, the understanding is that the choice of the academic environment of the respondent students was attributed to personal values, regardless of how complex the course may be.

The following are the results of each category as a whole, when verifying the arithmetic mean of the weighted averages of their propositions, as described in the methodology of this work.

**Figure 9** – Results of the categories of Theory of Planned Behavior

Factors	Approximate weighted averages of propositions				Factor average
	1	2	3	4	
<b>Attitudes</b>	0,9474	1,3421	0,9211	0,4211	<b>0,9079</b>
<b>Subjective nom</b>	0,3421	-0,2895	0,0263	-0,1579	<b>-0,0198</b>
<b>Perceived Behavioral Control</b>	-1,0789	-1,2895	-0,5263	-1,3947	<b>-1,0724</b>

Source: Prepared by the authors

It is possible to verify through the results that, among the categories presented by Theory of Planned Behavior, only the attitude factor presented positive value in its mean. Therefore, it is assumed that the H1 is accepted, when there is positive influence of the attitude in the intention of the master's students in Accounting Sciences. This is in accordance with related works such as Leite Filho and Rodriguez (2005) and Miranda, Miranda and Araújo (2013).

On the other hand, the subjective norms factors and perceived behavioral control obtained negative value averages. Thus, H2 and H3 are rejected, and it can be concluded from this that neither subjective nor perceived behavioral norms exert a positive influence on the intention of the master's degree students in Accounting Sciences. The refutation of H2 is in agreement with Santos and Almeida's (2016) research, but, at the same time, the non-validation of H3 is contrary to the findings of these authors.

With the answers of the hypotheses of each factor, it can be verified that the factors presented by the Theory of Planned Behavior help explain the intention of the students when choosing the academic master's degree in Accounting Sciences, allowing to identify when there is a positive influence of the each of these determinants on the student when making their decision.

The feasibility of the Theory of Planned Behavior for this work confirms the teachings of Santos and Almeida (2016) that such theory, used in research of different focuses such as voting intention, family planning, diet intention, etc., can be appropriately used as theoretical support in studies that aim to analyze the intentions of accounting students.

## 5 CONCLUSION

This study aimed to identify the factors that influence the decision of students to opt for the academic master's degree in Accounting Sciences. As a means to achieve this goal, online questionnaires were sent to regular registered masters of these courses in the state of Rio de Janeiro between 2016 and 2017. The propositions formulated for the questionnaire were based on the premises of the Theory of Planned Behavior that seeks precisely to explain behavioral tendencies.

According to results obtained, only the conditioning attitude of the Theory of Planned Behavior positively influences the intention of the students when opting for the academic master's in Accounting Sciences. The conditional perceived behavioral control did not generate results that suggested a possible positive influence and the conditioning subjective norms, in spite of generating some positive individuals, was also not able to be considered as a factor of positive influence in the decision making of the students.

According to these results and with the theory, the main motivators for the entry of a candidate in the academic master's degree in Accounting Sciences would be those inherent to the individual about the course, such as individual predilections or preferences. Factors external to the individual in relation to the course and possible conditions of facility of the course may not have the ability to positively influence the student's intention to make decisions when choosing the path of the academic environment. These findings are fully in agreement with the correlated research of Leite Filho and Rodriguez (2005); Miranda, Miranda and Araújo (2013) and in partial agreement with Santos and Almeida (2016).

Curiously, the minority of the respondents entered the academic masters in Accounting Sciences immediately after graduation. These data suggest that there is usually a gap between undergraduate and academic masters, which may be explained by the initial interest in performing functions in the corporate environment or for a prior preparation of the candidate before entering the masters course.

The study has sample limitation, since only masters of the state of Rio de Janeiro were selected, within a predefined range, and is also limited in relation to the construction of propositions that may not present all the relevant variables for the proposed objective.

With the results obtained, the professionals responsible for conducting selective processes of postgraduate courses in Accounting Sciences become aware of how future students were motivated when choosing the course as well as what their future expectations. Thus, the identification of possible obstacles during the course, either for the student or for the institution, becomes easier, as well as the necessary adjustment measures. The results can also help CAPES, since its mission is to consolidate the *stricto sensu* post-graduation in Brazil and, therefore, to know the motivational factors in the decision-making of the students of these courses is necessary.

This paper fills the academic gap of behavioral intent research in master's degree in Accounting, although similar work is needed. As a suggestion to future papers, we indicate the maintenance of the use of the Theory of Planned Behavior with larger samples and different regions so that, in the end, the results can be compared and a general trend is verified or not. Another suggestion would be the use of a methodological tool other than questionnaires, but still aided by the Theory of Planned Behavior, so that the conclusion about the same item is verified, but from a different perspective.

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