DETERMINANTS OF STUDENT INTEREST TO BECOME ENTREPRENEURS

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ABSTRACT
This research aims to determine the factors that encourage student intention to become an entrepreneur. The population of this research is students in Indonesia. The research sample was undergraduate students (S1). Sampling in this research using convenience sampling. Collecting data in this research using a survey method which is carried out by distributing electronic questionnaires (google form) to respondents. The sample of this research is 126 people. Data analysis techniques in this research using Partial Least Square with the help of the WarpPLS tool. This research found that experience in entrepreneurship affects empathy, capital obligations, social support and efficacy (entrepreneurial ability). Meanwhile, the intention to become an entrepreneur is influenced by religiosity, self-efficacy, and social support. However, moral obligation and empathy have no effect on the intention to become an entrepreneur.

KEYWORDS: Experience; Social Support; Empathy Ability; Moral Obligation; Entrepreneur.
INTRODUCTION

Unemployment is one of the problems facing Indonesia. Unemployment does not only come from high school graduates but also university graduates. According to the Central Statistics Agency, the number of unemployed college graduates has reached 5.67 percent of the total number of unemployed in Indonesia of 13 million people (Rahayu, 2019). This is as expressed by Fauzan (2014) that the unemployment rate in Indonesia is dominated by high school and college graduates.

Unemployment originating from high school and college graduates is more than seven million people. In 2018, the percentage of the unemployment rate was higher than in 2019 which was 5.89 percent. This data indicates a decline in the unemployment rate, including unemployment originating from college graduates. Although, unemployment originating from college graduates has decreased, the unemployment rate from universities is still above the national unemployment rate (5.28 percent) (Fauzan, 2014).

Currently, University graduates are still oriented as job seekers. So that many university graduates do not open new jobs. This is due to the low interest of students to create a business or become an entrepreneur. This is because education in higher education generally only prepares students to become workers/employees, not as entrepreneurs. Whereas an entrepreneur is one of the businesses that encourages college graduates to express ideas and creativity in doing business. The lack of students experience to start a business while in college makes students have the perception that it is better to look for an existing job than to start a new business. In general, students still do not have an interest in entrepreneurship.

Interest in entrepreneurship is an ability to take the courage to meet needs and solve problems in life, so that individuals are encouraged to create new businesses. Currently, entrepreneurship is a very good business opportunity for people who have ideas and creativity by taking advantage of existing circumstances. Doing business by running entrepreneurship can help people's welfare with real financial reciprocity (Agustina & Sularto, 2011).

According to Hermina, Novieyana, & Zain (2011), entrepreneurial spirit can be grown when studying in higher education. This is an alternative so that university graduates can create new jobs. In addition, the entrepreneurial spirit can also grow because of encouragement from the social environment, especially encouragement from the family. This statement is supported by the results of research Bagheri & Pihie (2009) which states that the family environment influences students' interest in becoming entrepreneurs. This means that family support is one of the factors that encourage students to become entrepreneurs. The individual motivation of students to become entrepreneurs is a job that is free from pressure or coercion from superiors. Therefore, students will be more comfortable in carrying out their work. Freedom in working will not bind the results obtained, so the results obtained will be enjoyed by the entrepreneurs themselves, not bound by working hours and of course there are no rules that make an entrepreneur not feel comfortable at work.

According to Hermina, Novieyana, & Zain (2011) empathy is a proxy for one's attitude towards behavior in entrepreneurship. Empathy reflects attitudes towards someone rather than behavior. Empathy is usually assessed based on an individual's ability to imagine the feelings that other people have (Jadmiko., 2019) or are more inclined to respond to the emotional mental state of others (Goleman, 1996) and with compassion (Goetz, Keltner & Simon-Thomas, 2010). So that empathy is often identified as a predictive factor that can
drive an individual's intention to become an entrepreneur, such as research London (2010); Dees (2012); Groch, Gerde, Segal, & Groch (2012); Bornstein (1996). Therefore, when individuals feel that the surrounding community is experiencing difficulties in finding work, then the individual will be encouraged to become an entrepreneur. This is because being an entrepreneur can open up new jobs. From the foregoing description, the first hypothesis (H1) of this research is the empathy effect on student intention to become Entrepreneur.

Subjective beliefs that are felt by the social environment that are in the individual are additional norms (Cialdini, Reno, & Kallgren, 1990). Social pressures that exist in the environment can strengthen or even reduce a person's intentions (Ernst, 2011). Moral belief is a determining factor for a person's behavior. According to Koe & Shamuganathan (2010), Bornstein (1996) and Hemingway (2005) states that an individual's moral values are one of the important determinants of the intention to become an entrepreneur. From the previous description, the second hypothesis (H2) of this study is that moral obligations affect students' interest in becoming entrepreneurs.

Self-efficacy refers to the individual's appreciation of the ability to do something he wants and the individual succeeds in doing it (Bandura, 1977). Self-efficacy is an important antecedent of social life, including entrepreneurship (Hemingway, C, 2005). There are many challenges and competition in running entrepreneurship, so that confidence in self-efficacy is a prediction for interest in entrepreneurship. From the foregoing description, the third hypothesis (H3) This study is an e n ues themselves affect the interest of students to become entrepreneurs.

According to Ajzen (2002), one's perception of external control is an important antecedent of intention. Entrepreneurs will need support from the social environment to expect funds, capital and other support. From the previous description, the fourth hypothesis (H4) of this study is that environmental support has an effect on student interest in becoming entrepreneurs.

Experience in entrepreneurship can be obtained when you are in an environment that has an entrepreneurial business including parents. Parents who have businesses will teach their children how to do good entrepreneurship. So that entrepreneurs will be interested in doing business like their parents did. Based on research conducted by Gist & Mitchell (1992) experience in doing business is the best predictor of success, especially if the business being carried out is related to new business experience. From the previous description, the fifth hypothesis (H5) of this study is that experience influences a person's interest in becoming an entrepreneur.

In this study, the theory of experience is associated with four other theories. First, experience assumes that there are some social problems that have an effect on empathy. This is supported by research conducted Batson, Early, & Salvarani (1997) which states that previous experiences with needs increase the empathy felt by others who feel those needs. From the previous description, the sixth hypothesis a (H6a) of this study is that experience affects empathy.

Another theory suggests that perceived moral obligation is a better predictor of intention to choose something when someone has previous experience with the same thing (Batson, Early, & Salvarani, 1997). Alternatively, the influence of the environment on intentions when individuals have direct experience with other reserves (Coff, 1999). From the previous description, the sixth hypothesis b (H6b) of this study is that previous experiences affect a person's moral values.
Experience is thought to increase the level of self-efficacy in entrepreneurship (Gist, & Mitchell, 1992). Personal experience will provide an information that can be obtained in order to assess individuals on their own knowledge and skills and effectiveness in various ways of working with their abilities (Gist, & Mitchell, 1992). From the previous description, the sixth hypothesis c (H6c) of this study is that previous experience has an effect on self-efficacy.

Support for becoming an entrepreneur does not only come from internal factors (self-efficacy) but can also come from external factors (Fauzan, 2014), for example the surrounding environment. The surrounding environment can support individuals to achieve the results of the targets that have been set. The surrounding environment can share experiences that are used as a reference for entrepreneurship. Thus, the entrepreneurial experience can be increased. From the previous description, the sixth hypothesis d (H6d) of this study is that previous experience has an effect on the support of the surrounding environment.

Religiosity may influence individual choices in carrying out entrepreneurial activities (Audretsch & Boente, 2007). In addition, religiosity is useful when entrepreneurship in the face of environmental changes (Ajzen, 2002), so that it will be able to survive in the business environment (Bagheri & Pihie, 2009). Empirically, some researchers state that religiosity will have an impact on achieving superior performance (Kohl, 1984) and entrepreneurial success (Makhbul & Hasun, 2011). From the description above can be obtained hypothesis 7 that religiosity affect the interest of students to become entrepreneurs.

METHOD

The population in this study were students in Indonesia. The sample of this research is undergraduate students (S1). Sampling in this study using convenience sampling. Collecting data in this study using a survey method using a questionnaire which is distributed through a google form. The variables in this study include empathy, moral obligation, self-efficacy, environmental support, experience, religiosity, and the intention to become an entrepreneur.

Empathy is defined by Goleman (1996) as the ability to understand the feelings and problems of others, think the angle of view of them, and appreciate the differences in feelings of the others on various things. Empathy was measured with the use traditional three question items were adopted (Jadmiko., 2019) and use the scale Likert five points, (1) strongly disagree, (2) do not agree, (3) doubt-doubt, (4) agree, and (5) strongly agree.

According to Kohl (1984), moral obligations are defined as individual norms that are owned by someone but not owned by others. Moral obligation is measured by four adopted question items Jadmiko (2019) and using a five-point Likert scale, (1) strongly disagree, (2) disagree, (3) undecided, (4) agree, and (5) strongly agree.

Efficacy is the belief of the extent to which individuals estimate their ability to carry out tasks or actions needed to achieve them (Hermina, Novicyana & Zain, 2011). Self-efficacy was measured by three adopted question items (Jadmiko., 2019) and using a five-point Likert scale, (1) strongly disagree, (2) disagree, (3) undecided, (4) agree, and (5) strongly agree.

According to Ernst (2011), social support is their interpersonal dealings are indicated by giving assistance to another individual. Support the environment around is measured with
three items of questions, measured by the question items were adopted Jadmiko (2019) and use the scale Likert five points, (1) very not agree, (2) do not agree, (3) undecided, (4) agree, and (5) strongly agree.

Experience according to Flora Siagian (2015) is defined as the overall lesson learned by a person from the events he does in his life journey. The experience was measured with three items of questions were adopted Jadmiko (2019) and use the scale Likert five points, (1) very not agree, (2) do not agree, (3) undecided, (4) agree, and (5) totally agree.

According to Fauzan (2014), religisuitas is a personal relationship with The Most Powerful, the Most Gracious and the Most Merciful (God) who consequential desire to deign to personal the divine to carry out His will and avoid the not pleases (ban). Religious measured by the six- item question was adopted Jadmiko, 2019 and Jianfeng, Hongping & Lanying (2009) using a scale Likert five points, (1) strongly disagree, (2) disagree, (3) unsure, (4) agree, and (5) totally agree.

Interest is a sense of liking and feeling of interest in a thing or activity, without anyone telling and tends to give greater attention to the thing or activity Flora Siagian (2015). Interest in becoming an entrepreneur is measured by three adopted question items (Jadmiko., 2019) and using a five-point Likert scale, (1) strongly disagree, (2) disagree, (3) unsure, (4) agree, and (5) strongly agree.

In testing the hypothesis, the researcher first conducted a pilot study. The pilot study is a review of the statements contained in the questionnaire so that it can be easily understood by respondents who will fill out the questionnaire. The hypothesis in this study was tested using WarpPLS. PLS is a variant -based structural equation (SEM) that can simultaneously test the measurement model and test the structural model (Dees , 2012). The measurement model is used to test the validity and test reliability. Meanwhile, the structural model is used for hypothesis testing with a predictive model (causality) (Jogiyanto & Abdillah, 2014).

RESULTS AND DISCUSSION

The number of respondents in this study were 126 people. This study was dominated by people aged 20 years, as many as 29 people. The table of respondent’s age is presented in table 1.

<table>
<thead>
<tr>
<th>Age</th>
<th>Number of respondents</th>
</tr>
</thead>
<tbody>
<tr>
<td>17-19 years old</td>
<td>33</td>
</tr>
<tr>
<td>20-22 years old</td>
<td>85</td>
</tr>
<tr>
<td>23-24 years old</td>
<td>8</td>
</tr>
</tbody>
</table>

Table 1. Respondent Age Table

The gender of the respondents in this study was dominated by women, as many as 80 people. The gender table is presented in table 2.

<table>
<thead>
<tr>
<th>Gender</th>
<th>Number of Respondents</th>
<th>Number of Respondents (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Man</td>
<td>46</td>
<td>36.5%</td>
</tr>
<tr>
<td>Woman</td>
<td>80</td>
<td>63.5%</td>
</tr>
</tbody>
</table>

Table 2. Gender of Respondents
This study conducted a measurement model, with the purpose to test the construct validity and reliability of the instrument (Jogiyanto. H. & Abdillah. W., 2014). The validity test conducted in this study is construct validity. Constructs validity include convergent validity and discriminant validity. Convergent validity relates to the measuring principle of construct should be high. Meanwhile, discriminant validity relates that different constructs should not be highly correlated (Jogiyanto. H. & Abdillah. W., 2014). The table of validation test results is presented in table 3.

<table>
<thead>
<tr>
<th>Experience</th>
<th>Self Efficacy</th>
<th>Interest</th>
<th>Moral</th>
<th>Empathy</th>
<th>Social Support</th>
<th>Religious</th>
<th>AVE's</th>
</tr>
</thead>
<tbody>
<tr>
<td>EXP1</td>
<td>(0.878)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.863</td>
</tr>
<tr>
<td>EXP2</td>
<td>(0.872)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EXP3</td>
<td>(0.983)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EI1</td>
<td>(0.819)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.869</td>
</tr>
<tr>
<td>EI2</td>
<td>(0.888)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EI3</td>
<td>(0.897)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SEI1</td>
<td>(0.826)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.901</td>
</tr>
<tr>
<td>SEI2</td>
<td>(0.808)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SEI3</td>
<td>(0.868)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MO1</td>
<td>(0.895)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.914</td>
</tr>
<tr>
<td>MO2</td>
<td>(0.921)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MO3</td>
<td>(0.884)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MO4</td>
<td>(0.792)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EMP1</td>
<td>(0.878)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.877</td>
</tr>
<tr>
<td>EMP2</td>
<td>(0.886)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EMP3</td>
<td>(0.889)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PSS1</td>
<td>(0.817)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.825</td>
</tr>
<tr>
<td>PSS2</td>
<td>(0.852)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PSS3</td>
<td>(0.826)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>R1</td>
<td>(0.722)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.877</td>
</tr>
<tr>
<td>R2</td>
<td>(0.809)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>R3</td>
<td>(0.756)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>R4</td>
<td>(0.816)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>R5</td>
<td>(0.847)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>R6</td>
<td>(0.975)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 3. Validity Test
Table 3 shows that all questionnaire statement items are valid. This can be seen from the loading value which is greater than 0.7 and the AVE value is greater than 0.5. Reliability test aims to measure the internal consistency of the measuring instrument. The parameters used for this reliability test are composite reliability with value rule of thumb value greater than 0.7.

<table>
<thead>
<tr>
<th>Composite Reliability</th>
<th>EXP</th>
<th>EI</th>
<th>SEI</th>
<th>MO</th>
<th>EMP</th>
<th>PSS</th>
<th>R</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.937</td>
<td>0.902</td>
<td>0.931</td>
<td>0.955</td>
<td>0.953</td>
<td>0.930</td>
<td>0.927</td>
</tr>
</tbody>
</table>

Table 4 shows the results of the reliability test using the composite reliability method with a rule of thumb value greater than 0.7. Therefore, this study meets the reliability test. The next stage after testing the measurement model is testing the structural model. Structural testing is carried out using $R^2$ and path coefficient values or t-values for each path. The results of the structural model are presented in Figure 1.

Empathy has an $R^2$ value of 0.27. It means the variation change of variables constructs can be explained by the experience previously was at 27 percent and the rest can be explained outside model of research. Moral obligation has an $R^2$ value of 0.17. This means that the variation of changes in the moral obligation construct variable can be explained by previous experience of 17 percent and the rest can be explained outside the research model.

Self - efficacy has an $R^2$ of 0.41. This means that the variation of changes in the self- efficacy construct variable by previous experience can be explained by previous experience by 41 percent and the rest can be explained outside the research model. The surrounding environment support has an $R^2$ value of 0.31. This means that the variation of changes in environmental support variables by previous experience can be explained by 31 percent and the rest can be explained outside the research model.

Interest in becoming an entrepreneur has an $R^2$ square value of 0.51. This means that the value of the change in the variable of interest in becoming an entrepreneur by previous experience, religiosity, self- efficacy, morals, social support, and empathy can be explained by 51% and the rest can be explained outside the model.

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Information:
- EXP : Experience
- EMP : empathy
- MO : Moral Obligations
- SES : self- efficacy
- PSS : Support the Environment

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![Figure 1. Outer model results](image-url)
SEI: Entrepreneurial Intentions    R: Religiosity

Figure 1 shows that experience affects empathy. This is indicated by a significance value (<0.01) which is smaller than 0.05. Therefore, the experience of an individual has an effect on empathy. Thus, hypothesis 1 (H1) of this study is supported. Results of this hypothesis is supported by research showing that prior experience with a need increases the empathy felt by others experiencing that need (Batson, Early & Salvarani, 1997). Therefore, when individuals have experience in entrepreneurship and it can meet the needs of life for themselves and others. So that there is a good influence in the surrounding environment to encourage someone to become an entrepreneur and can be used as a new business opportunity.

The experience possessed by the individual affects the moral obligation. This is indicated by a significant value (<0.01) which is smaller than 0.05. Therefore, the experience possessed by the individual affects the moral obligation. So that hypothesis 2 (H2) of this study is supported. These results are supported by research Batson, Early & Salvarani (1997) which states that perceived moral norms are predictors of choosing something when someone has had the same experience before. So that experienced individuals will have good morals. Therefore, someone who has experience, then that person will try to build his business so that it runs better and does not violate moral rules.

In addition, individual experiences affect self-efficacy. This is indicated by a significant value (<0.01) which is smaller than 0.05. Therefore, the individual's experience has an effect on self-efficacy and hypothesis 6c (H6C) in this study is supported. The results of this study are supported by a study conducted by Hemingway (2005) which identified that previous work experience predicts higher levels of entrepreneurial self-efficacy. So, with experience, someone will be able to start a new business. This arises because of a strong intention and feeling that within the individual has the ability to build a business.

The experience of the individual has an effect on environmental support. It is designated an value significantly, namely (<0.01) were much smaller than 0.05. Therefore, previous experience has an effect on environmental support and hypothesis 6d (H6d) in this study is supported. The results of this study are supported by research conducted by Ihsan (2011: 57) which states that the family environment is the first and foremost educational institution because it is in the family that humans are born, develop into adults. So that without experience someone will have an interest in becoming an entrepreneur.

Empathy has no effect on interest in becoming an entrepreneur. This is indicated by a significant value of 0.46 which is greater than 0.05. By because it is empathy no effect on the interest becomes an entrepreneur and hypothesis first (H1) of this study are not supported. The results of this study are supported by research conducted by Jadmiko (2019) which states that empathy does not have a positive effect on interest in entrepreneurship. It is probably because of the empathy someone who is already becoming an entrepreneur is different with empathy that is owned by the student. Thus, individuals who have become entrepreneurs will directly feel the benefits of entrepreneurship that has been undertaken, compared to students who do not have entrepreneurial experience.

Moral obligation does not affect the interest in becoming an entrepreneur. This is indicated by a significant value of 0.13 which is greater than 0.05. Therefore, moral obligation does not affect and the second hypothesis of this study is not supported. This
result is supported by research conducted by Ernst (2011) which found that social norms do not have a statistically significant effect. This is because the moral obligation of someone who has become an entrepreneur is different from the moral obligation of students. The moral obligation of students is more oriented towards finding work, while an entrepreneur has a moral obligation to open up jobs for others.

Self efficacy affects the interest in becoming an entrepreneur. This is indicated by a value significantly by (<0.01) is smaller than 0.05. Therefore, efficacy affects interest in becoming an entrepreneur or in other words the third hypothesis (H3) in this study is supported. The results of this study are supported by research that is done Hemingway (2005) found the efficacy of self is as antecedents of the pent i ng in entrepreneurship. The existence of self-efficacy can encourage someone to be more confident in building a new business compared to someone who does not have self-confidence or someone who has low efficacy.

Support from the surrounding environment affects the interest in becoming an entrepreneur. This is indicated by a significant value (<0.01) which is smaller than 0.05. Therefore, the support of the surrounding environment affects the interest in becoming an entrepreneur or in other words the fourth hypothesis (H4) in this study is supported. The results of this study are supported by research conducted by Dees (2012) which states that the support of the surrounding environment is very influential on individual interest in becoming entrepreneurs. Thus, when individuals get support from the surrounding environment (for example, support from family), then the individual will have the intention to become an entrepreneur.

Experience owned by individuals does not affect the interest in becoming an entrepreneur. This is indicated by a significant value (0.19) which is greater than 0.05. Therefore, previous experience does not affect the interest in becoming an entrepreneur or in other words the fifth hypothesis (H5) in this study is not supported. The results of this study are supported by research conducted by Ihsan (2011:57 ) which states that the family environment is the first and foremost educational institution because humans are born in families, develop into adults. So that the family environment is an environment that can provide experiences. Therefore, individuals can become entrepreneurs even though they do not have experience in entrepreneurship.

Interest in becoming an entrepreneur is influenced by religiosity factors. It is indicated with a value significantly, namely (<0.01) were much smaller than 0.05. Therefore, religiosity affects the interest in becoming an entrepreneur or in other words the seventh hypothesis (H7) in this study is supported. The results of this study are supported by research conducted Kohl (1984) which states that religiosity has a good influence on the expected business achievement. This is because religiosity is useful when entrepreneurship in the face of environmental changes (Ajzen, 2002), so that it will be able to survive in the business environment (Bagheri & Pihie, 2009). Therefore, individuals who have high trust will have the power to maintain the business.

CONCLUSION

Students' interest in becoming entrepreneurs is influenced by religiosity, self-efficacy, and social support. This means that when students have a good level of religiosity, they will be encouraged to become entrepreneurs. In addition, students also want to become entrepreneurs when they have self-efficacy or students can appreciate their abilities to achieve the desired target. Social support such as family, friends, and so on are also factors that can encourage students to become entrepreneurs. This study also obtained
the results that the experiences possessed by individuals affect empathy, moral obligation, self-efficacy, and social support.

This research has contributed both in terms of theory and practical side. From a theoretical perspective, this research expands research in the field of accounting education, particularly entrepreneurship and behavioral accounting. Meanwhile, the practical contribution of this research is to provide information to universities regarding factors that can encourage students to become entrepreneurs. Thus, the results of this study can be used as a basis for higher education to shape its students into entrepreneurs.

No research is perfect. This study has limitations, namely the sample in this study is less specific, so that further research can use more specific samples, such as students who have taken entrepreneurship courses.

REFERENCES


