

Self-efficacy, elements prioritized in public and private career prospecting and academic behavior: analysis of Accountancy students from public HEI

Abstract

Objective: The article aims to verify, in the light of the Social Cognitive Theory (SCT), the influence of self-efficacy beliefs on the elements prioritized in public and private career prospecting mediated by the academic behavior of Accountancy students.

Method: The sample consisted of 309 participations by Accountancy students from public Higher Education Institutions (HEI) in Brazil. For the data treatment, Structural Equations Modeling was used.

Results: The results reveal that the self-efficacy beliefs influence the academic performance. It was also verified that the academic behavior is an antecedent of the elements prioritized in the career prospecting and mediates the relation between self-efficacy and the elements prioritized in private career prospecting, based on the personal domain dimension.

Contribution: The study presents that the subject's social history and past experiences lead to the prioritization of elements concerning the public or private career prospecting. Based on the investigated behavioral elements, which were significant in the conduction of the public and private careers, initiatives can be developed at university, whether involving research, teaching or extension, which encourage in the students the desire for careers guided by reliable experiences deriving from the university environment.

Key words: Self-efficacy Beliefs; Public and Private Career Prospecting; Academic Behavior; Social Cognitive Theory.

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1. Introduction

Individuals hold different beliefs about their career expectations. These are closely related to human agency, that is, “Individuals are agents who proactively engage in their own development and can make certain results happen through their actions” (Pajares, 2018, [n.p.]). These actions are manifested through basic characteristics of intentionality for the development of competences in the long term. In that sense, Lent and Brown (2013) alert to the need to consider the social cognitive process in the development of one’s professional career.

Career self-management has been studied under varying approaches and theories. Bastos (1997) discusses the choice and commitment with the career in Business Administration. Tonin (2014) analyzes how the choices regarding the career and the activity area influence the relationships of commitment and entrenchment of administrators registered in the Rio Grande do Sul Regional Business Administration Council (CRA-RS). Encouraged by this research area, Santos and Almeida (2018) adopt the Theory of Planned Behavior (TPB) to identify the intention of Accountancy students to pursue a career in Accounting. Thus, career self-management and interest in professional development are constant. Lamas (2017) exposes the relevance of psychological approaches in explaining those phenomena. Therefore, the investigation of career self-management is due based on “basic mechanisms that govern human functioning” (Bandura, Azzi & Polydoro, 2008, p.72). Thus, the elements prioritized in public and private career prospecting are the focus of this study.

The term career prospecting refers to the preferences considered in career choices. Examples of the elements prioritized in prospecting are remuneration, stability, and challenges. The characteristics of these elements differ between public and private careers. The public area is characterized by stability, higher remunerations at the beginning of the career and predefined activities. In turn, performing professional activities in the private sector involves greater flexibility, a higher level of challenges and opportunities for professional growth (Santos, Brandão & Maia, 2015).

Thus, the Social Cognitive Theory (SCT) presents itself as a lens to analyze career prospecting, exploring human behavior in the forms of learning, expectations, and propensity to make decisions (Oliveira, Trassi, Inácio & Santos, 2016). According to Dias (2009, p 564), “social modeling imposes itself as a source of questions and problematizations that lead to proofs that justify and give substance to the determinants and mechanisms of action.” In this context, self-efficacy and academic behavior can figure as antecedent variables to the elements linked to career prospecting.

Among the main SCT concepts, Bandura (2005; 1994) highlights the construct of self-efficacy, which consists of people’s beliefs about their ability to produce designated levels of performance that exert influence on events that affect their lives. Thus, self-efficacy beliefs are the main factor influencing human behavior (Ambiel & Noronha, 2012).

Additionally, in this study, academic behavior consists of two dimensions: citizenship behavior and counterproductive behavior. The first is characterized by attitudes performed voluntarily (Organ, 1988), and which contribute to well-being in the university. The second comprises attitudes of hostility, authority, impulsivity, social insensitivity, and feelings of alienation that predispose people to defy rules, ignore social expectations, avoid compromising with others, disengagement, and academic cheating (Hogan & Hogan, 1989;).

Therefore, the behavior practiced in the university environment can be linked to the self-efficacy beliefs and affect career prospecting. For example, low levels of self-efficacy may indicate preference for jobs that have higher levels of job stability. These theoretical questions are extended to Accountancy students because “it is known that ample career opportunities exist for the Accountancy graduate, especially for those who, as a result of the regulation of the profession, with a corporatist bias, specify an exclusive niche of professional practice”.

Thus, the following problem question emerges: **What is the influence of the self-efficacy beliefs in the elements prioritized in public and private career prospecting mediated by the academic behavior of Accountancy students?** Thus, the objective of the study is to verify the influence of self-efficacy beliefs in the elements prioritized in the public and private career prospecting mediated by the academic behavior of Accountancy students.

Moreira, Ambiel, and Nunes (2018) and Ambiel and Noronha (2012) emphasize that the theme of self-efficacy still lacks empirical development, that is, how this characteristic influences the professional domains of the individual. Thus, research on this subject is possible, as this kind of research in Accounting Education can provide elements that indicate advantages and disadvantages in the relationship between self-efficacy and aspects considered in career prospecting. From another perspective, this research is relevant because it encompasses Bachelor students in Accountancy of the public HEIs from different regions of Brazil, a fact that can provide evidence about students' expectations of the accounting career coming from different realities within the country.

For the research areas in Accounting education, we hope to encourage the discussion about individual academic performance in higher education, as it is clarified in this study that, in addition to performance, other individual elements are closely related to the position the individual takes within the university and to the professional challenges with regard to public or private career prospecting, that is, academic behavior. Thus, discussing academic behavior as an actor in the relationship between self-efficacy and career prospecting shows researchers that the individual's psychological elements and social history should be considered in the construction of the teaching-learning process.

This proposal corroborates the studies by Santos and Almeida (2018), advancing in the discussion about career related to Accounting students. The professional approach Accountancy students in Brazil desire, in terms of advantages and conditions, are direct contributions of the study, as its compatibility with the academic behavior and the self-efficacy beliefs are investigated.

2. Theoretical Framework and Research Hypotheses

2.1 Social Cognitive Theory

The Social Cognitive Theory (SCT) comes from the works of Bandura (1977, 1982) and focuses on the fact that the subject is responsible for his own development and interacts with the everyday situations of his life from an intentional perspective. Two aspects characterize the SCT: it acknowledges that individuals possess agency and develops the concept of self-efficacy beliefs. SCT argues that the subjects' ability to adapt and change is in the cognitive, vicarious, self-regulating and self-reflexive processes. From this perspective, the human being is observed as the product of the interactions between personal, behavioral and environmental influences (Bandura, 1986; Pajares, 2018, [n.p.]).

SCT provides different perspectives to researchers seeking to understand and verify the learning and decision-making process. In this context, the self-efficacy beliefs have been observed in different scopes and stages of the life course (Fontes & Azzi, 2012). In Table 1, the components that permeate SCT are elucidated.

Table 1

Elements of Social Cognitive Theory.

Elements	Description
1 Human Agency	"Individuals are agents who proactively engage in their own development and can make certain results happen through their actions" (Pajares. 2018. [n.p.]).
1.1 Intentionality	Ability to make plans and envisage action strategies to execute them (Bandura. 2008).
1.2 Anticipation	The individual raises objectives for himself, predicts the probable outcome of his actions, targets and motivates his efforts (Bandura. 2008).
1.3 Self-regulation	The ability of the organism to produce discrepancies in relation to an expected standard and to create a reactive system that permits reducing those discrepancies (Bandura. 2006).
1.4 Reflection	Ability through which the individual reflects on the value and meaning of his actions, adjusting when necessary (Bandura. 2008).
2 Self-efficacy beliefs	Individuals' beliefs in their own ability to organize and execute a certain course of action to achieve a certain result (Bandura. 1977; 1997).
2.1 Vicarious learning/Social modeling	The observation of others acting as successful models allows the individual to identify knowledge and skills to cope with the requirements of the context (Bandura. 2004).
2.2 Social persuasion/Verbal persuasion	When people are persuaded to be successful, they trust more in their ability and take distance from situations in which they might fail; in addition, they do not engage in thoughts that intensify the doubts on their own ability (Bandura. 2004).
2.3 Emotional conditions (Positive/Negative)	People also judge their abilities in function of their emotional conditions, reading their tension, anxiety and depression as signs of their personal limitations.
2.4 Personal mastery/dominion experiences	The experience of mastery in relation to the practice of an activity or skill presented as the most effective resource to strength self-efficacy beliefs.

Source: elaborated based on Fontes and Azzi (2012, p. 106-107) and Pajares (2018[n.p.]).

Based on Table 1, we observe that Human Agency is embodied in the power of individuals to engage in making their own choices, whether through intentionality, anticipation, self-regulation or reflection. The self-efficacy beliefs, focus of this study, are embodied by the vicarious learning/social modeling accomplished through social observation; social persuasion/verbal persuasion in which the individual relies on his own ability to succeed; emotional conditions, which encompass the individual's emotions at the moment of decision making; and the personal mastery/dominion experiences that relate to successful experiences that propel self-efficacy (Fontes & Azzi, 2012; Pajares, 2018).

Some investigations have adopted SCT in order to test the ability to mediate self-efficacy beliefs in the relationships between environmental and behavioral factors and human learning (Bandura, 1997; Duffy, Douglass & Autin, 2015). Thus, Pajares (2018) argues that the environment and social systems influence human behavior. The SCT argues that factors such as economic conditions, socioeconomic status, and educational and family structures do not directly affect human behavior. Instead, they interfere with human behavior as they influence self-efficacy beliefs. Thus, self-efficacy beliefs are also likely to relate to academic behavior (Zimmerman, 2000; Bong & Skaalvik, 2003; Oliveira & Soares, 2011) and students' career prospecting (Chung, 2002).

2.2 Relationship of self-efficacy beliefs with academic behavior

Ambiel and Noronha (2012) argue that the self-efficacy beliefs are relevant in the orientation of human behavior, being a guiding factor in the development of the plans and activities to be performed in order to achieve the goals and objectives set. Zimmerman (2000) describes the role of self-efficacy in behavior in terms of motivation and learning, in that “these self-efficacy beliefs provide the basis for motivation, well-being and personal accomplishment in all areas of life. Thus, more motivated young people are optimistic, more persevering, which means that they have better academic performances” (Santos, 2017, p. 29).

Self-efficacy beliefs are considered to be related to the behavior adopted in the academic environment, as Cretu and Burcas (2014) emphasize that levels of self-efficacy are negatively and significantly related to counterproductive behaviors, and Isac, Maslowski, Creemers, and Van Der Werf (2013) argue that personal characteristics, such as self-efficacy, are tied to students’ citizenships behavior. Guided by these arguments, we raised the first research hypothesis:

H₁: Self-efficacy beliefs influence academic citizenship behavior positively and the counterproductive behavior of the accountancy students in the sample negatively.

2.3 Relationship between academic behavior and career prospecting

The literature on performance and academic behavior has acknowledged the importance of considering the psychological elements to achieve satisfactory results (Zimmerman, 2000). On the other hand, Bardagi, Lassance, and Paradiso (2003) argue that information about the characteristics, behaviors, and needs of Brazilian university students is scarce.

Bardagi, Lassance, and Paradiso (2003) investigated the academic trajectories, satisfaction with the professional choice and professional expectations of Brazilian university students. The research results indicate that the students’ engagement in academic activities plays a relevant role in satisfaction with the professional choice. In addition, “academic activities, a training or job experience that allow the performance of tasks related to the chosen field can facilitate decision making and the crystallization of the choice” (Bardagi, Lassance & Paradiso, 2003, p. 161).

Duffy, Douglass, and Autin (2015) examined the relationship between four components of professional adaptability - concern, control, curiosity and confidence - and academic satisfaction. The results of the survey of 412 undergraduate students reveal that self-efficacy and violation of work serve as mediating variables of the relationship between professional adaptability and academic satisfaction.

Thus, when evaluating students’ career interests, academic behavior needs to be considered, as the activities related to professional choice represent a set of skills, knowledge, and behaviors that are observed in the university environment and reflected in the professional context (Meriac, 2012). Starting from these arguments, the second research hypothesis was formulated:

H₂: Academic behavior is significantly related to the elements prioritized in the professional career prospecting of the Accountancy students in the sample.

Academic behavior is not the only antecedent that can influence career prospecting though, as it is also subscribed to self-efficacy beliefs (Zimmerman, 2000; Bong & Skaalvik, 2003; Oliveira & Soares, 2011). Thus, the fact that the subject holds strong self-efficacy beliefs and satisfactory academic behavior can influence his career prospecting in Accounting. In this case, one needs to investigate the possible mediating position the academic behavior occupies in the relation between the self-efficacy beliefs and the elements prioritized in career prospecting.

2.4 Relationship between self-efficacy beliefs and career prospecting mediated by academic behavior

The commitment and implementation of career plans are related to the subject's self-efficacy beliefs in decision making (Chung, 2002). Thus, "there is particular interest in knowing how these beliefs could act as facilitators and mitigators of the various pressures resulting from the environment. some of them hostile and disadvantageous to adaptation" (Fontes & Azzi, 2012, p.106). such as uncertainty with a career. highlighted by the University of California, Berkeley (2014) as the first item to cause distress and depression among students.

The different characteristics of the public and private sectors can be prioritized based on self-efficacy beliefs. Sales, Xavier Filho and Damascena (2017) cite aptitudes that guide the individual's career choice. According to the authors, some direct their choices by technical, management aptitudes, the autonomy of the activity area or security/stability, while others prioritize creativity, challenges, lifestyle or dedication to a cause. In this context, the public and private areas differ with respect to these elements. For example, the public area tends to offer greater stability/security, while the private area poses greater challenges (Santos, Brandão & Maia, 2015). Self-efficacy can interfere with these prioritized elements (Chung, 2002).

Betz and Hackett (1981) admit that self-efficacy beliefs are related to educational and occupational abilities, the nature and extent of the desired career. Betz and Voyten (1997) conducted a survey of 350 psychology students to explore how self-efficacy and expected career outcomes contribute to understanding professional indecision. The results show that self-efficacy is a predictor of professional indecision. Thus, the research implications show the need to consider the components of self-efficacy beliefs in the development of learning. Coimbra (2010, 64) points out that "self-efficacy beliefs seem to be determinant for the goals that are set and the choices that are made ... for the strategies undertaken ... and for the interpretation of the results and their impact [...]". Thus, academic behavior and the elements prioritized in career prospecting are shown to be consequences of self-efficacy.

Chung (2002) surveyed 165 university students in Baton Rouge and found a positive correlation between self-efficacy and career commitment. Students with higher levels of self-efficacy exhibited a greater commitment to professional aspects. The results of the study reinforce the importance of self-efficacy in decision making and aspects considered in the choice of the profession. Thus, self-efficacy may possibly act as an antecedent element in the relationships analyzed in this research, as there are studies (Betz & Luzzo, 1996; Multon, Brown & Lent, 1991) that strongly support the role of self-efficacy as a predictor of academic behavior and of the intentions and aspects considered in the career decision and/or prospecting. Thus, acknowledging the individual as a result of the dynamics of personal and environmental influences, the third research hypothesis is presented:

H3: Academic behavior mediates the relationship between the self-efficacy beliefs and the elements the Accountancy students in the sample prioritized in career prospecting.

Based on the hypotheses raised. Figure 1 illustrates the proposed theoretical model.

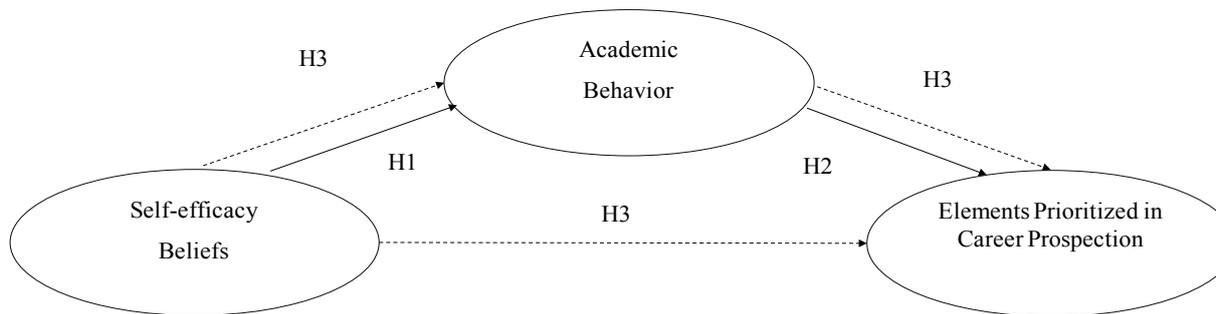


Figure 1. Theoretical research model

Source: Elaborated by the authors.

Figure 1 reveals that the academic behavior mediates the relationship between the self-efficacy beliefs and the elements prioritized in the career prospecting of the Accountancy students at public HEIs. Thus, we assume that the academic behavior serves as a relevant actor in the conduction of the elements that students from public HEI will prioritize in the construction of a public or private career, to the extent that their social history is also taken into consideration, as self-efficacy represents a social construction process of the individual.

3. Methodological Procedures

This descriptive research has a quantitative approach and was executed by means of a survey, using the students enrolled in the 142 public HEIs listed on the Ministry of Education (MEC) portal and offering the Accountancy program. The data were collected through a questionnaire made available to the respondents on November 7 and closed off on December 18, 2017. Answers were provided through an online platform, and the invitation was sent by e-mail to the Accountancy program coordinators and centers of those HEIs, asking them to forward the questionnaire to the students enrolled in the last two years of the Accountancy program.

The instrument constructed consists of three blocks (Appendix A). The first one, related to the elements prioritized in career prospecting, is based on the studies by Gabris and Simo (1995) and Santos, Brandão, and Maia (2015). Regarding the study by Gabris and Simo (1995), the adaptation derived from public and private career characteristics. The study by Santos, Brandão, and Maia (2015) was chosen because the authors investigated the public and private career choice based on a theory from the area of finance. In this block, the respondent should indicate the degree of importance assigned to the following elements inherent in career prospecting: security and stability; autonomy; fixed remuneration; flexibility; perform predefined and routine tasks; existence of a high level of challenges; existence of a high level of charge by supervisors; and opportunity for professional growth.

The second block refers to academic behavior. The questions in this block were formulated in the light of the studies by Hakstian, Farrell, and Tweed (2002), Morphew and Hartley (2006), Schmitt, Oswald, Friede, Imus and Merritt, S. (2008), Okafor (2011) and Meriac (2012). Academic behavior is contemplated in two second-round constructs little used in Accounting studies, called “citizenship behavior” and “counterproductive behavior”. The third block consists of assertions regarding self-efficacy beliefs in career management. These were elaborated based on the discussions by Lent, Ireland, Penn, Morris, Sappington (2017) and measure the five dimensions of the construct: personal mastery, verbal persuasion, vicarious learning, positive affect, and negative affect. Table 2 shows the research constructs.

Table 2

Research constructs

Question Block		Elements	Dimensions*
1 st	Elements inherent in career prospecting	Autonomy	Private
		Flexibility	
		Existence of high level of challenges	
		Professional growth opportunity	
		Security and stability	Public
		Fixed remuneration	
		Execute predefined and routine tasks	
		Existence of high level of charge by supervisors	
Question Block		Second-Round Constructs	
2 nd	Academic behavior	Citizenship Behavior	
		Counterproductive Behavior	
Question Block		Dimensions	
3 rd	Self-efficacy beliefs in professional career management	Personal mastery	
		Verbal persuasion	
		Vicarious learning	
		Positive affect	
		Negative affect	

* The dimensions of the elements inherent in career prospecting are consolidated in two procedures the researchers adopted. First, in one question in the research instrument, the respondent's interest in the public or private career was surveyed. Second, after the data collection, the items were processed through exploratory factor analysis. Based on these procedures, the alignment between the respondent's interest in one of the careers and his respective characteristics was observed, as completed in the research instrument.

Source: elaborated by the authors.

The questionnaire underwent a cyclical validation process involving five experts. The first evaluator, holding a doctorate in Accounting and active as an educational researcher adopted the subject's assertive voice as a premise in her evaluation. For example: *ex ante* (i) - I help new students feel welcome at the university. *ex post* (i) I help new students feel welcome at the university. The second and third - evaluators, post-graduate teachers in accounting and researchers in the area of education - observed mechanistic aspects, proposing specific modifications inherent to the structure of the instrument. The fourth evaluator - a professional psychologist - assessed the content, reaction, and behavior, based on cognitive concepts, cultural elements, automatic and nuclear thoughts that involve the respondent's possible beliefs concerning the instrument. Finally, the fifth evaluator, specialist and M.Sc. in Accounting with more than five years of teaching experience, performed the face validation, in which all the assertions were read in the presence of the researchers and discussed as to their purpose and understanding.

The blocks were measured based on a seven-point numerical scale. By means of a filter question, the participation of respondents with a different profile than desired - students who did not attend the last two years of the undergraduate course - were excluded. The survey resulted in 309 completed and valid questionnaires for the study, the sample being characterized as non-probabilistic. Table 3 shows the respondents' characteristics.

Table 3

Profile of Respondents

Gender	%	Region of the Country	%
Female	59.22	Central-West	6.47
Male	40.78	Northeast	5.18
		North	6.80
		Southeast	16.83
		South	64.72
Age	%	Do you currently work in accounting?	
Up to 21 years	32.36	No	40.13
Between 22 and 24 years	23.30	Yes	59.87
Between 25 and 29 years	20.39		
Between 30 and 52 years	23.95		
Professional activity area			%
Private	65.05	Public	34.95
Do you intend to work or continue working in any professional area?			%
Private	32.04	Public	38.83
Service Sector	0.65	Undecided and others	28.48

Source: Research data.

After the data collection, the Exploratory Factor Analysis technique was used to constitute the dimensions of the constructs of the elements prioritized in career prospecting. Thus, the first dimension grouped the items referring to security and stability; fixed remuneration; perform predefined and routine tasks; and the existence of a high level of charge by the supervisors, which are pointed out in the literature as characteristics of the public area. The second dimension substantiates the items autonomy; flexibility; existence of a high level of challenges; and opportunity for professional growth, aligned with the characteristics of the private area. The first dimension of the first-round construct “Elements Prioritized in Career Prospecting” was named “Public Career” and the second dimension “Private Career”, both grouping their respective items.

Next, the Structural Equation Modeling (SEM) technique was employed, which “involves the simultaneous evaluation of multiple variables and their relationships” (Hair Jr, Gabriel & Patel, 2014, p.45). For the statistical analysis of the data, R Studio® software version 1.0.153 was used.

The recommendations of Hair Jr, Hult, Ringle, and Sarstedt (2014) infer that, for a model with five structural pathways (greater number of arrows linked to a variable), with $\alpha = 0.01$ significance and a minimum R^2 of 0.10, a sample size of 205 respondents is needed. At this point, we believe that the survey sample with 309 valid answers meets the assumptions for the analysis using Partial Least Squares (PLS). In addition, Ringle, Silva, and Bido (2014) recommend that, in order to use SEM modeling, the sample size can also be estimated using G*Power 3.1 software. Thus, based on a power coefficient ($1 - \beta$ err prob) of 0.95, effect size f^2 median = 0.10 and with α err prob = 0.01 significance, the minimum sample is 266 participations. Thus, the study sample is suitable for the analysis through the PLS, via bootstrapping, according to the recommendations of Hair Jr *et al.* (2014) and Ringle, Silva, and Bido (2014).

As for the procedures adopted in this research for the mediation analysis, Vieira (2009) states that mediation can be verified in three ways, namely: (i) step-by-step analysis of the pathways; (ii) difference between coefficients; and (iii) product of the coefficients. We chose the step-by-step analysis of the pathways, based on the conditions established by Baron and Kenny (1986) and used by Santos and Beuren (2017).

4. Analysis and Discussion of Results

4.1 Measurement model and descriptive statistics

The analysis of the measurement model starts by verifying the reliability of the individual indicators, followed by the evaluation of the convergent validity; and finally, the discriminant validity (Hair Jr *et al.*, 2014). To evaluate the reliability in terms of internal consistency, Sanchez (2013) indicates the analysis of Dillon-Goldstein's DG. Rho and the verification of the first eigenvalue of the correlation matrix and the second eigenvalue. Thus, the recommendations point out that DG. Rho values higher than 0.70 are necessary. For the evaluation of the first and second eigenvalues, it is recommended that the former be superior to 1 and the second inferior to 1 (Sanchez, 2013). The convergent validity analyzes the Average Variance Extracted (AVE), which should be superior to 0.50 (AVE > 0.50) (Ringle, Silva & Bido, 2014). Table 4 presents the correlations between the constructs and the internal reliability data of the measurement model proposed for this research.

Table 4

Measuring model and descriptive statistics

Variables	1	2	3	4	5	6	7	8	9
1	1.000								
2	0.685	1.000							
3	0.440	0.573	1.000						
4	0.676	0.551	0.444	1.000					
5	-0.125	0.004	0.110	-0.250	1.000				
6	0.400	0.365	0.296	0.382	-0.109	1.000			
7	-0.171	0.098	0.059	-0.155	0.213	-0.020	1.000		
8	0.348	0.258	0.235	0.219	0.093	0.248	0.079	1.000	
9	0.529	0.422	0.358	0.427	-0.042	0.357	-0.025	0.503	1.000
DG. Rho > 0.70	0.939	0.957	0.916	0.951	0.879	0.873	0.788	0.810	0.828
1 nd Eigenvalue > 1.00	3.17	3.39	2.93	3.32	2.12	3.25	2.14	2.09	2.19
2 nd Eigenvalue < 1.00	0.334	0.281	0.575	0.291	0.514	0.886	0.943	0.960	0.740
AVE > 0.50	0.793	0.846	0.733	0.829	0.685	0.530	0.423	0.521	0.545

1 = Personal mastery; 2 = Verbal persuasion; 3 = Vicarious Learning; 4 = Positive affect; 5 = Negative affect; 6 = Citizenship Behavior; 7 = Counterproductive Behavior; 8 = Public Career; 9 = Private Career.

Source: Research data.

Based on Table 4, the Pearson correlations between the constructs can be observed. The variable citizenship behavior (6) was directly proportional to the self-efficacy beliefs in the domains personal mastery ($r=0.400$), verbal persuasion ($r=0.365$), vicarious learning ($r=0.296$) and positive affect ($r=0.382$). Negative affect (5) was associated negatively with the public career ($r=-0.042$), with citizen behavior ($r=-0.109$), personal mastery ($r=-0.125$) and positive affect ($r=-0.250$).

The variable counterproductive behavior (7) was positively associated with the self-efficacy beliefs in the dimensions verbal persuasion ($r=0.098$), vicarious learning ($r=0.059$), negative affect ($r=0.213$), and career prospecting ($r=0.079$). The inversely proportional relations for this variable are registered in the self-efficacy beliefs in the dimensions of personal mastery ($r=-0.171$) and positive affect ($r=-0.115$). As for citizenship behavior (6), there is an inversely proportional relationship with the negative affect dimension ($r=-0.109$) of self-efficacy beliefs and counterproductive behavior ($r=-0.020$).

To close off the analysis of the model fit, the discriminant validity is verified. This item can be observed using the criteria by Fornell and Larcker (1981), in which "the square roots of the AVEs have to be higher than the correlations between the constructs" (Ringle, Silva & Bido, 2014, p.65) and based on the

criteria of the Crossloadings Matrix. in which the loadings of the indicators should be higher with their own latent variables (Sanchez. 2013). Thus. Table 5 is presented. which describes the minimum and maximum of the Crossloadings Matrix. or the factor crossloadings.

Table 5

Discriminant Validity – Crossloading Matrix

Discriminant Validity	1	2	3	4	5	6	7	8	9
Crossloadings (Minimal)	-0.170	-0.110	0.010	-0.264	-0.332	-0.136	-0.206	-0.009	-0.066
Crossloadings (Maximal)	0.655	0.659	0.510	0.664	0.223	0.380	0.180	0.438	0.417
Associated Construct (Minimal)	0.875	0.894	0.748	0.892	0.724	0.609	0.540	0.544	0.708
Associated Construct (Maximal)	0.909	0.940	0.893	0.937	0.934	0.858	0.745	0.812	0.772

1 = Personal mastery; 2 = Verbal persuasion; 3 = Vicarious Learning; 4 = Positive affect; 5 = Negative affect; 6 = Citizenship Behavior; 7 = Counterproductive Behavior; 8 = Public Career; 9 = Private Career.

Source: Research data.

The crossloading coefficients were in line with Chin’s recommendations (1998). that is. the factor loadings of the associated constructs are superior to 0.70 and higher than the minima and maxima of the crossed constructs. Thus. complying with the recommendations in terms of fitness parameters of the measuring model. we can proceed with the analysis.

4.2 Assessment of the structural model and hypothesis evaluation

The second stage in the application of Structural Equations Modeling is the assessment of the measuring model. Therefore. in Table 6. the pathway coefficients and the significance ratios of the relationships are displayed. based on the data obtained through the bootstrapping method.

Table 6

Pathway coefficients and significance of relationships

	Hypotheses	Coefficient	Error	t-value	p-value	Decision
H1	Per. Mas. > Cit. Beh.	0.177	0.080	0.000	0.028**	Rejected
	Pers. > Cit. Beh.	0.107	0.077	0.000	0.167	
	Vic. Lear. > Cit. Beh.	0.100	0.065	0.000	0.124	
	Pos. Aff. > Cit. Beh.	0.142	0.074	0.000	0.057*	
	Neg. Aff. > Cit. Beh.	-0.062	0.055	0.000	0.259	
	Per. Mas. > Cou. Beh.	-0.140	0.086	0.000	0.105	
	Pers. > Cou. Beh.	-0.065	0.083	0.000	0.436	
	Vic. Lear. > Cou. Beh.	0.166	0.069	0.000	0.017**	
	Pos. Aff. > Cou. Beh.	-0.057	0.080	0.000	0.476	
	Neg. Aff. > Cou. Beh.	0.162	0.058	0.000	0.006***	
H2	Cit. Beh. > Pub. C.	0.130	0.058	0.000	0.027**	Accepted
	Cit. Beh. > Priv. C.	0.146	0.053	0.000	0.000***	
	Cou. Beh. > Pub. C.	0.105	0.054	0.000	0.055*	
	Cou. Beh. > Priv. C.	0.044	0.049	0.000	0.000***	

Obs.: Per. Mas. = Personal mastery; Cit. Beh. = Citizenship Behavior; Pers. = Verbal Persuasion; Vic. Lear. = Vicarious Learning; Pos. Aff. = Positive affect; Neg. Aff. = Negative affect; Cou. Beh. = Counterproductive Behavior; Pub. C. = Public Career; Priv. C. = Private Career;

*p < .10; ** p < .05; *** p < .01.

Source: research data.

Based on Table 6, the research hypotheses are analyzed and, consequently, decisions are made. H1 predicts that self-efficacy beliefs influence the academic citizenship behavior of the Accountancy students in the sample positively and the counterproductive behavior negatively. The nature of this relationship suggests a positive and direct effect of personal mastery ($\beta=0.177$; p -value <0.05) and positive affect ($\beta=0.142$; p -value <0.10) in citizenship behavior. The positive and significant effect of vicarious learning ($\beta = 0.166$, p -value <0.05) and negative affect ($\beta = 0.162$; p -value <0.01) on the counterproductive behavior is also inferred. Thus, H1 is rejected, as some dimensions of self-efficacy are positively related to counterproductive behavior.

The analysis of the direct effects that characterize H1 indicates that the dimensions of the self-efficacy beliefs should be considered in the sample students' behavior in function of their ability to shape the citizenship and counterproductive behavior in the dimensions related to personal mastery, positive and negative affects, and vicarious learning.

It seems that the self-efficacy beliefs, in the personal mastery, positive and negative affect and vicarious learning dimensions, can be considered predictors of the academic behavior of Accountancy students. Thus, the individual's ability to coordinate and follow his or her own goals and plans can lead to desired and satisfactory academic behavior. Hence, self-effective students participate more readily, work harder, persist longer, and have fewer adverse emotional reactions when they encounter difficulties than those who doubt their abilities (Bandura, 1997).

Under the lens of the SCT, the partially significant and positive effect relationship of self-efficacy beliefs with the students' academic behavior in the Accountancy sample illustrates that subjects with negative affect and/or who develop their learning from a vicarious posture instead of an active stance tend to manifest counterproductive behaviors. This evidence differs from Cretu and Burcas (2014) and leads to the rejection of H1, as self-efficacy can be positively related to counterproductive behaviors. In this sense, it is relevant to approach the construct of self-efficacy in a multidimensional way, as the different forms of self-efficacy have specifications and can indicate domains to be explored in university actions in order to interfere in the students' postures in the academic sphere.

H2 proposes that the academic behavior positively influences the elements the sample students prioritized in career prospecting. The results of Table 4 indicate that citizenship behavior influences the elements aligned to public ($\beta=0.130$; p -value <0.05) and private career prospecting ($\beta=0.146$; p -value <0.01). It is also inferred that the academic behavior construct called counterproductive behavior was significantly related to the public ($\beta=0.105$; p -value <0.10) and private career choice ($\beta=0.044$; p -value <0.01). Thus, H2 is accepted. Hence, academic behavior is observed by students and public HEIs as a determinant in the elements considered in students' career prospecting.

The acceptance of H2 corroborates the literature that investigates academic behavior in Accounting, opening new gaps to understand the elements that influence career prospecting, considering academic behavior. The gaps deriving from the acceptance of H2 are substantiated in discussing the students' antecedents in career prospecting. Does the entire framework already discussed in terms of the students' history (family, income, parental education, etc.) corroborate the career prospecting? These and other questions should be addressed in future studies, based on the evidence presented in this research.

Bardagi, Lassance, and Paradiso (2003) emphasize that the academic involvement of the 319 university students of the Federal University of Rio Grande do Sul (UFRGS) with academic activities contributed to the decision making regarding the professional choice. In this sense, those discussions are aligned with the findings of this research, as it is acknowledged that the citizenship behavior and the counterproductive behavior developed in the university environment influence the elements prioritized in career prospecting. Citizenship behavior is related to participation in student associations, receptiveness of new students, commitment and involvement in civil actions involving the external community, among other actions the student can engage in that have been shown to influence the public and private career prospecting.

The finding that academic behavior influences career prospecting should be commonly visualized in a field not purely focused on professional education, but also aimed at the construction of character and human behavior itself, as recommended by SCT. The fact that both behaviors significantly influen-

ce career prospects shows that it may be possible to link attitudes addressed in the university context to the characteristics of the public or private sphere. According to Santos, Brandão, and Maia (2015), these differ mutually in terms of taking on challenges, prioritizing professional stability, having autonomy for decision-making and getting opportunities for professional growth.

The citizenship behavior showed a stronger relationship with the elements that characterize the private professional career. The counterproductive behavior, on the other hand, was more strongly related to the elements of the public career. Against that background, students who are more engaged and who manifest citizenship actions more intensely can prioritize a private career because it offers challenges, flexibility, autonomy, and opportunities to take risks and grow in the professional field. Students who seek shortcuts to reach their academic goals based on counterproductive behaviors can prioritize stability and more routine activities to minimize career risks.

On the other hand, surveys in Accounting have sometimes measured academic behavior in a purely objective sense. Thus, the findings of this study collaborate to strengthen alternative theoretical approaches, which can also influence the career prospects, in this case, those of the Accountancy students in the sample.

H3 proposes that academic behavior mediates the relationship between the self-efficacy beliefs and the career prospecting of the Accountancy students in the sample. Thus, in Table 7, comparative models are presented.

Table 7

Comparison between the models – Model without Mediation and Model with Mediation considering Academic Behavior

Hypothesis	Model without Med.		Model with Mediation considering Academic Behavior					Decision
	Effect		Direct Effect	Indirect Effect	Total Effect	Med. Effect		
	Coef.	Coef.	%****	Coef.	%	Coef.	%	
Per. Mas. > Pub. C.	0.3371*	0.3424*	97.66	0.0082	2.34	0.3506**	NO	
Per. Mas. > Priv. C.	0.3886*	0.3713*	94.99	0.0196	5.01	0.3909**	+ 5.01	
Pers. > Pub. C.	-0.0139*	-0.0320	128.51	0.0071	-28.51	-0.0249		
Pers. > Priv. C.	0.0351*	0.0180*	58.44	0.0128	41.56	0.0308		
Vic. Lear. > Pub. C.	0.0777*	0.0562	64.75	0.0306	35.25	0.0868		Partially accepted
Vic. Lear. > Priv. C.	0.1319*	0.1035*	82.40	0.0221	17.60	0.1256	NO	
Pos. Aff. > Pub. C.	-0.0032*	-0.0240	208.70	0.0125	-108.70	-0.0115		
Pos. Aff. > Priv. C.	0.0877*	0.0756*	80.60	0.0182	19.40	0.0938		
Neg. Aff. > Pub. C.	0.1344*	0.1159**	92.72	0.0091	7.28	0.1250		
Neg. Aff. > Priv. C.	0.1718*	0.0183*	110.84	-0.0017	-10.84	0.0165		

Construct	R ² - Model without Mediation	R ² - Model with Mediation
Citizenship Behavior	None	0.201**
Counterproductive Behavior	None	0.083**
Public Career	0.146**	0.170**
Private Career	0.305**	0.323**
Goodness-of-Fit	0.4001	

Obs.: Per. Mas. = Personal mastery; Pub. C. = Public Career; Priv. C. = Private Career; Pers. = Verbal persuasion; Vic. Lear. = Vicarious Learning; Pos. Aff. = Positive affect; Neg. Aff. = Negative affect; NO = Not observed.

*p < .10; ** p < .05; *** p < .01. **** Proportion in relation to Total Effect.

Source: research data.

Based on Table 7, one can observe the regression model without the presence of academic behavior mediating the relationships, the direct, indirect and total effects of the pathway relation. Considering the discussions by Sanchez (2013), Hair Jr. *et al.* (2014) and Santos and Beuren (2017), the results show that aca-

demographic behavior is a mediator of the relationship between self-efficacy beliefs and the elements prioritized in private career prospecting in the personal mastery dimension. Thus, H3 is partially accepted. The non-rejection of H3 opens up opportunities for further investigation as it provides a new role for academic behavior in the relationship between self-efficacy beliefs and the perception of the private career elements they prospect.

The study by Betz and Hackett (1981) indicates that self-efficacy beliefs are related to the educational abilities and the achievement of the desired career. Thus, the decision on H3 is partially aligned with that evidence. As for the studies by Betz and Luzzo (1996) and Multon, Brown, and Lent (1991), there is partial alignment with our findings, as self-efficacy beliefs show partial influence on academic behavior, recognizing the Accountancy students in the research sample as a dynamic result of their behavioral and environmental influences. It is inferred that self-efficacy beliefs and academic behavior influence the importance attributed to the elements aligned to career prospecting in the private area, being the last variable driving this prospecting.

The advancement of the research results relates to the position that academic behavior occupies in the relationship between self-efficacy beliefs and career prospecting. The field of research advances on the studies by Duffy, Douglass, and Autin (2015) and Glaser and Bardagi (2011), as they treated the self-efficacy beliefs as a mediating variable. Furthermore, Ambiel and Noronha (2012, pp. 172-173) recognize that “self-efficacy beliefs are the main factor influencing human behavior, as they will guide the choice of activities to be performed and strategies to achieve the goals set”, which sometimes characterizes self-efficacy beliefs as an independent variable.

From the perspective of the Social Cognitive Theory, it seems that the self-efficacy beliefs may occupy a prominent position in the relations between motivational and human behavior aspects inherent in a given goal (Martinelli & Sassi, 2010), as Bandura (1977) considers that this social-cognitive approach mediates the relations between the past experiences of the individual in terms of success or failure and his ability to do and/or prospect something (Bandura, 1997; Coimbra, 2010).

Therefore, the position of the academic behavior in the relationship between self-efficacy beliefs and career prospecting in the area is still an open question, as this study presents indications of this relationship. In response, we hope that these results will stimulate the debate about the evolution and range of the role of academic behavior and self-efficacy beliefs in the elements considered in career prospecting, especially in the private sector, in view of the plural background the SCT can offer to the empirical field.

5. Conclusion

This study rests on the Social Cognitive Theory (SCT) to explain the mediating role of students' academic behavior in the relation of self-efficacy beliefs with the elements prioritized in public and private career prospecting. Overall, the results elucidate the precedents of career prospects, evidencing that self-efficacy beliefs and academic behavior positively support the development of positive career prospecting.

Self-efficacy was able to influence the students' academic behavior, especially in personal mastery and positive affect for the citizenship dimension, and vicarious learning and negative affect for the counterproductive dimension. Therefore, students who accumulate success in their achievements and/or who present more positive emotional conditions manifest citizenship behaviors more intensely. On the other hand, those who mirror third parties to perform their actions and/or have negative emotional conditions tend to manifest counterproductive attitudes. These findings show the importance of promoting environments that favor well-being and positive emotions in terms of interpersonal interaction and university support, also indicating the need to promote student autonomy as, when prioritizing vicarious learning, counterproductive behaviors are elucidated more frequently.

Citizenship and counterproductive behaviors showed a positive and significant relationship with the elements prioritized in the public and private career. The coefficients indicate that the citizenship dimension is related more strongly to the elements of the private field, while the counterproductive dimension indicates a stronger relationship with the public field. This finding can originate in the different profiles sought in both careers. While, on the one hand, in the private career, priority is given to greater

challenges, flexibility, and opportunities for growth, in the public career, professional security, predefined and routine tasks that show lesser risks are prioritized. Thus, students who practice counterproductive behavior can do so in order to minimize their chances of failure and prioritize the elements of the public career for the same reason.

Academic behavior is a mediator of a specific relationship in the process of elements considered in career prospecting, in the personal mastery in relation to the private career. Thus, citizenship behavior measures 5.01% of the elements prioritized in private career prospecting. Hence, in the direct relationship, self-affective beliefs of personal mastery can influence the elements considered in private career prospecting more strongly, which is triggered when the student develops a behavior that transcends the behavior demanded in the academic environment and that promotes well-being in the university community (Organ, 1988).

Based on the results, three opportunities for the research area are highlighted. First, there is a sign of substantial contributions to the area of Accounting Education. Self-efficacy beliefs in the personal mastery dimension drive the citizenship behavior of the students in the sample, as students with high success experiences tend to be more participatory and willing to develop attitudes towards the well-being of the university environment. The university environment should serve as a propeller of the development of self-efficacy beliefs, through strategies that can increase them, by setting attractive and challenging goals and defining common goals, which encourages the experience with other people. Thus, the perception of self-efficacy beliefs in their personal mastery dimension influences the students' level of commitment and perseverance in the face of obstacles and is related to the academic behavior discussed in this research (Bandura, 1977).

The second opportunity is evidenced when exploring the academic behavior as a precedent of the elements prioritized in career prospecting, contributing to a deeper understanding of the performance of public HEI in the professional work environment. The Accountancy students in the sample who develop citizenship behaviors in the university environment tend to prioritize the characteristics related to careers in the private area, that is, they are students who seek autonomy, flexibility, challenge, and opportunities for growth. Furthermore, on the measure of behavior used in this study, the promotion of integrative actions between students and university can expand teamwork actions as well as citizenship behavior, and influence the students' level of commitment to the institution.

Finally, the third opportunity concerns the independent role of self-efficacy beliefs in the relationships studied, contributing to the SCT approach by arguing that this variable mediates aspects related to motivations and behavior and the achievement of goals and objectives. The fact that SCT is a purely predictive theory of human behavior, based on self-efficacy beliefs, shows openness to new contributions over time, as human behavior, especially that of Accounting students, is changeable.

The validation of the measures related to the public and private career characteristics are also shown as contributing elements in the education area. The study contributes to answering the following question: What profile should the graduate from the Public HEI possess? Based on the investigated behavioral elements, which have shown their significance in the conduct of the public and private careers, initiatives can be taken at the university, whether in research, teaching or extension, that foster in the student the desire for careers driven by reliable experiences of the university environment. As an example, there is support for student associations, since they sometimes contribute to welcoming; representativeness of students; and leadership profile development.

For the research area in Accounting, new paths are opened. There is a need to advance discussions in terms of performance and academic behavior. The social history of the individual and the construction of the social within the university are effective in the research, as the students' experiences in terms of academic behavior and self-efficacy beliefs demonstrated their significance in the conduction of the career. In response to this, discussions are expected that evidence the background of academic performance metrics and that embody behavioral aspects in their analyses.

Despite considering the theoretical and technical caution the researchers adopted in the elaboration of this research, it is not exempt from limitations, among which the non-probabilistic research sample stands out. The temporal aspect is another limiting factor in the research. In other spatial and temporal contexts, the answers can represent different perceptions of the Accountancy students in Brazil, as the period analyzed comprises the end of the school year, so that participation rates may be higher in other periods. The non-stratification of the sample by region of the country is another limitation. The percentage of student participation in the South of Brazil is a limitation, a fact that illustrates the need to seek equal participation from different Brazilian regions.

As a suggestion for future studies, we initially recommend improving the composition criteria of the research sample, which can provide contributions to a wider group. Finally, the adoption of longitudinal perspectives in Accounting education studies is also suggested, based on career prospecting. During the undergraduate course, different perceptions can be gained in terms of career prospecting, security and professional challenges.

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Appendix A – Questionnaire

Analyze the elements below and mark their degree of importance. in the professional context of your career choice prospecting in accounting. Award scores from 1 to 7. with 1 = Hardly important and 7 = Very important.

Assertion	1	2	3	4	5	6	7
Security and stability.	1	2	3	4	5	6	7
Autonomy.	1	2	3	4	5	6	7
Fixed remuneration.	1	2	3	4	5	6	7
Flexibility.	1	2	3	4	5	6	7
Perform predefined and routine tasks.	1	2	3	4	5	6	7
Existence of a high level of challenges.	1	2	3	4	5	6	7
Existence of a high level of charge by the supervisors.	1	2	3	4	5	6	7
Low level of routine activities in the organization.	1	2	3	4	5	6	7
Professional growth opportunity.	1	2	3	4	5	6	7

Analyze your behavior and involvement in the actions at university. and then mark your level of agreement with each assertion below. in which 1 indicates “I do not agree” and 7 “I agree”.

Assertion	1	2	3	4	5	6	7
I help new students to feel welcomed at my university.	1	2	3	4	5	6	7
I defend my university when others criticize it.	1	2	3	4	5	6	7
I participate in the academic center. association or other groups that try to make my university into a better place.	1	2	3	4	5	6	7
I commit to and engage in events promoted by the university that are linked to the external community.	1	2	3	4	5	6	7
I commit to and engage in events promoted by the university that are linked to the external community. because they are important for my university's public image.	1	2	3	4	5	6	7
I am frequently praised for my involvement in events promoted by the university that are linked to the external community.	1	2	3	4	5	6	7
During an assessment (exam/test). I provide or get answers from a colleague.	1	2	3	4	5	6	7
I the elaboration of academic papers. I change the layout (e.g.: increase the margins. font or size) to add more pages to the paper.	1	2	3	4	5	6	7
I write the name of absent colleagues on the attendance list or ask them to write my name on the list when I don't attend class.	1	2	3	4	5	6	7
I notice that. sometimes. I do not prepare properly for the evaluations. and the main responsible for this is my lack of effort and dedication to studying.	1	2	3	4	5	6	7
Sometimes. when I do not attend class or lose something important. I try to justify myself to the teacher using not completely true arguments.	1	2	3	4	5	6	7
Sometimes. I leave early or arrive late to class without a plausible justification.	1	2	3	4	5	6	7

According to your perception, mark your level of agreement with the statements below about the management of your professional career. Award a score from 1 to 7, with 1 = extremely low and 7 = extremely high.

Assertion							
My professional career decisions, taken based on the choice of the Accounting course, were correct.	1	2	3	4	5	6	7
I did a good job when I assessed the positive and negative aspects of different options when I have to make professional career decisions.	1	2	3	4	5	6	7
I managed to put my career-related decisions into action.	1	2	3	4	5	6	7
I efficiently joined information on aspects of the professional career I intend to pursue when I choose my higher education course.	1	2	3	4	5	6	7
I try to be acknowledged as an effective person in terms of joining the necessary information to make professional career decisions.	1	2	3	4	5	6	7
I try to be acknowledged as a person who considers positive and negative aspects when making professional career decisions.	1	2	3	4	5	6	7
I try to be acknowledged as a person who is good at assessing the best options in professional career decision making.	1	2	3	4	5	6	7
I try to be acknowledged as a person who is good at managing the challenges related to professional career choices.	1	2	3	4	5	6	7
I know people who are good at making important decisions in their professional career, and I mirror them.	1	2	3	4	5	6	7
I normally observe people whom I admire and who are efficient at joining information they need for making decisions related to their professional career.	1	2	3	4	5	6	7
I mirror people who know well how their interests and skills fit into different professional career options.	1	2	3	4	5	6	7
The people whom I mirror explained how they choose the academic course or the professional career option.	1	2	3	4	5	6	7
In recent times, I feel determined about my choices inherent in my professional career.	1	2	3	4	5	6	7
In recent times, I feel motivated with regard to my professional career.	1	2	3	4	5	6	7
In recent times, I feel that I am actively building my professional career.	1	2	3	4	5	6	7
In recent times, I feel satisfied with my professional career choices.	1	2	3	4	5	6	7
In recent times, I feel nervous/anxious about my professional career.	1	2	3	4	5	6	7
In recent times, I feel fearful/insecure about my professional career.	1	2	3	4	5	6	7
In recent times, I feel burdened/pressured with regard to my professional career.	1	2	3	4	5	6	7

What is your intended career in accounting?

- Public;
 Private;
 I don't know. I haven't decided.

What course period are you enrolled in?

- 1st year
 2nd year
 3rd year
 4th year
 5th year
 Graduated