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Entrepreneurial Intentions of Accountancy And Management Students

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ABSTRACT

This study aims to examine the effect of entrepreneurial attitudes towards entrepreneurial intentions with entrepreneurship course as a mediating factor. This study used a survey method with 382 respondents that included the students of Accounting and Management Science from the Faculty of Economics and Business, Airlangga University who took an Entrepreneurship course in even semester. The data in this study were analyzed using Partial Least Square (PLS) with PLS version 3.0 software. The results showed that entrepreneurial attitudes affected entrepreneurial intentions and entrepreneurship course. Entrepreneurship course also partially mediated the effect of entrepreneurial attitudes on the entrepreneurial intentions of accounting and management students.

Keywords: *Entrepreneurial Attitudes, Entrepreneurial Intentions, Entrepreneurship Course*

INTRODUCTION

The Faculty of Economics and Business, Airlangga University has implemented Entrepreneurship course in its study programs, namely Accounting and Management science and for the last 10 years. This study aims to determine whether the entrepreneurship course has been able to form entrepreneurial attitudes for students of this faculty that it becomes their career choice after graduation.

The entrepreneurship course was taken by students of Accounting and Management Science Programs Faculty of Economics and Business, Airlangga University on their 3rd semester. The Entrepreneurship Course Education Plan (in Bahasa : Rencana Pembelajaran Semester or RPS) for the two study programs mentioned the objectives of providing deep insights and first-hand experience on how to grow and develop an entrepreneurial spirit through designing and managing new products. The exploration of creativity in producing innovative new products were carried out either individually or in groups using various tools and resources; including technology resources. The entre-

preneurship course was conducted by minimizing classical lectures, and maximizing education based on experience. Students were free to determine product ideas. The course also did market validation, lectures and mentoring from experienced mentors for one semester. The course finalized with an exhibition of students' products in the Entrepreneur Day event.

This study also aims to enrich the variations of previous researches on entrepreneurship education, Entrepreneurial Attitudes, and entrepreneurial intentions which had been resulted in different findings.

A previous research from Maresh (2016) explained that entrepreneurship education further strengthened the behaviors of business school students to choose entrepreneurship as their career choice compared to science and technology students. On the other hand, the research of Narsa, Narsa and Narsa (2019) on 255 respondents consisting of Accounting, Science and Technology students and SME entrepreneurs from Universitas Ciputra did not find empirical evidence of differences regarding entrepreneurial spirit in the three groups studied, and that business education had not been able to become something that can encourage someone's entrepreneurial spirit. However, it does not mean that business education will not affect a person's entrepreneurial spirit.

Previous research on the effect of entrepreneurship education on Entrepreneurial Intention with Entrepreneurial Attitudes mediation by Zhang, Wei, Sun, and Choi in 2019 with the research object of entrepreneurship courses students from 200 universities in Hong Kong. The authors found that the positive relationship between entrepreneurial learning and entrepreneurial intention was significantly mediated by behavior, subjective norm and perceived behavioral control toward entrepreneurship; and the mediating effects of entrepreneurial learning on entrepreneurial intention via behaviors and perceived behavioral control respectively.

In Indonesian context, a similar research was conducted by Wirawati, Kohardinata and Vidyanata (2019) on 30 final-year students of Ciputra University to determine the effect of entrepreneurship education on entrepreneurial intentions. The results of this study indicated that (1) entrepreneurship education had positive effects on entrepreneurial intentions; (2) entrepreneurship education had positive effects on Entrepreneurial Attitudes; (3) Entrepreneurial Attitudes had positive effects on entrepreneurial intentions; (4) Entrepreneurial Attitudes were able to mediate the effect of entrepreneurship education on entrepreneurial intentions with partial mediation; The similarity of their study lies in the research variables, however the position is different. In this study, entrepreneurship education acted as a mediation, while in the research of Wirawati,

Kohardinata and Vidyanata (2019) it acted as an independent variable (exogenous). In addition, there are differences to measure entrepreneurship educational variables where this study adopted a research by Souitaris, Zerbinati, and Al-Laham, (2007) through learning, inspiration, resources and utilization.

A research by Wahyudiono (2017) on 103 undergraduate students of Accounting and Management Science study programs class of 2012 and 2013, Faculty of Economics, Universitas Muhammadiyah Surabaya with a sample of 103 people aimed to determine the effect of entrepreneurship education, entrepreneurial experience and gender on Entrepreneurial Attitudes in students of the Faculty of Economics Universitas Muhammadiyah Surabaya either partially or simultaneously.

Another variation was carried out by Souitaris, Zerbinati, and Al-Laham, (2007) on science and engineering students with the aim of knowing the effect of Entrepreneurial Attitudes on entrepreneurial intentions by mediating entrepreneurship education. The results showed that entrepreneurship education, which consists of learning, inspiration and resources utilization, was proven to be able to mediate Entrepreneurial Attitudes and encouraged entrepreneurial intentions in science and engineering students. In Indonesia context, tracing previous researches that examined Entrepreneurial Attitudes towards entrepreneurial intentions by mediating entrepreneurship education had not been carried out. Whilst, the implementation of entrepreneurship education itself needs to be evaluated for its effectiveness whether it can actually lead to the entrepreneurship intentions for students of the Faculty of Economics and Business.

This research was conducted to examine the effect of Entrepreneurial Attitudes on entrepreneurial intentions and entrepreneurship education. This study also examined how entrepreneurship education mediated the effect of Entrepreneurial Attitudes on entrepreneurial intentions.

Ravi & Nor Aishah (2016) stated that behavior is one of the important factors in determining individual success in entrepreneurship. Entrepreneurial Attitudes (consisting of autonomy and authority, economic opportunity and challenge, security and workload, avoid responsibility, self-realization and participation, social environment, perceived confidence) affect entrepreneurial intentions (Suharti and Sirine, 2013). Based on this statement, the first hypothesis on this study was formulated as follows:

H1 : Entrepreneurial Attitudes have a significant effects on entrepreneurial intentions

Purnomo, et al (2018) stated that the entrepreneurial world is trendy because of the dazzling display of success. This also affects Z generation. The Z Generation or Gen Z or

iGen or centennials, refers to the generation born between 1996-2010, a generation that came after millennial generation or gen Y. This generation is armed with the entrepreneurial spirit of the millennial generation, but with a little more prudence and futuristic thinking, Gen Z will pave the way to success without following the rules of others. Prudence is an implementation of a preference of moderate risk and adventurous; this is one of the Entrepreneurial Attitudes. Individuals with Entrepreneurial Attitudes tend to be encouraged to study knowledge related to business management more seriously. The inevitable competitive situation in starting a business needs to be anticipated from early stage. Knowledge of consumer behaviors, market validation, financial management and various kinds of risks in starting a business are very important. Therefore, entrepreneurship courses must be designed to produce educated entrepreneurs who run their businesses on the basis of careful planning, organizing resources and also supervising their business processes. This is what Suryana (2013) meant by “*Entrepreneur is not only born but also made*”. According to Souitaris, Zerbinati and Al-Laham (2007), *Learning* was defined as the addition of new knowledge obtained by students after participating in a series of learning processes and activities during an entrepreneurship course. *Inspiration* referred to the change in the hearts and minds of those who study entrepreneurship to choose to become entrepreneurs. *Resources* were defined as all the support provided by the campus to aid the learning process. Based on this statement, the second hypothesis in this study was formulated as follows:

H2 : Entrepreneurial Attitudes have significant effects on entrepreneurship course

A research was conducted by Iswahyudi and Iqbal (2018) on 62 students of Accounting UNTAG Banyuwangi who were born in the 90s to early 2000 (millennial generation). The study found that entrepreneurship education as a trigger for the emergence of interest in entrepreneurship were more effective when it was driven by their own desire to do something (desirability) and management of something to achieve goals (feasibility).

A research model of someone’s entrepreneurial intention will be more complete if it involves contextual factors in addition to their socio-demographic factors and behaviors. It is due to the three groups of factors that form an integral unit in someone’s entrepreneurial intention research model. In theory, it is believed that providing someone with education and entrepreneurial experiences from early ages can increase their potentials to become an entrepreneur.

Souitaris, Zerbinati, and Al-Laham, (2007), stated that learning could affect the cog-

nitive of entrepreneurial students. Furthermore, inspirations could change hearts (emotions) and thoughts (motivation) stimulated by events or inputs from entrepreneurial mentoring programs. Thus, it would encourage the entrepreneurial intentions of entrepreneurship education participants. In addition, they also explained that students who take entrepreneurship education could also benefit from a variety of resources that can help them evaluate their business ideas and develop their intentions to become entrepreneurs. The benefits can be in forms of access to mentors who guide them in starting their business, being in a community with the same intention. In addition, during business planning activities, they can gain advices from lecturers and seniors about their business plans. Based on this statement, the third hypothesis in this study was formulated as follows:

H3 : Entrepreneurial Attitudes have significant effects on entrepreneurial intentions with entrepreneurship course as the mediation

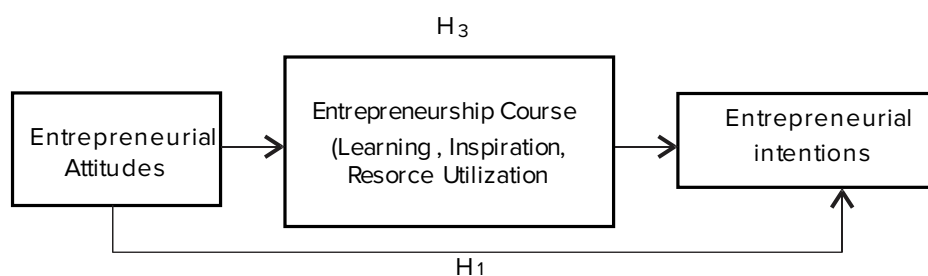


Figure 1. Conceptual Framework

RESEARCH METHODS

The type of this research is quantitative research. The identification of variables are as follows: Entrepreneurial attitudes as the exogen variable (X), entrepreneurial intentions as the endogen variable (Y) and entrepreneurship course as the mediating variable (Z). Entrepreneurial attitudes were measured by autonomy and authority, economic opportunity and challenge, security and workload, avoid responsibility, self realization and participation, social environment, perceived confidence. Entrepreneurship course was measured by learning, inspiration and resource utilization. Entrepreneurial intention was measured by preferences, recommendations, and realizations of their business in the coming years. The data collection technique was conducted by distributing questionnaires, interviews and observations. The data from the distributed questionnaires had ordinal scale considering the questionnaires implemented Likert scale that consists of a score of 1 (Strongly Disagree) to 5 (Strongly Agree).

The research was conducted by distributing questionnaires to 401 students of the

Accounting and Management Science Study Programs of Faculty of Economics and Business Airlangga University who were taking Entrepreneurship course in the 2018/2019 even semester. The sampling technique was saturated sampling (census). Of the 401 questionnaires distributed during the week at the 12th week of lectures, 382 questionnaires were successfully returned and processed, because there were absent students at the 12th week meeting. The data analysis method used consisted of: (1) Descriptive data analysis, used to answer examination that required a systematic, factual and accurate description of the data under study. (2) Verification data analysis, used to answer descriptive hypotheses by examining and linking theory and facts. Meanwhile, the verification analysis was carried out by analyzing the data through testing hypotheses using a variant or component-based Structural Equation Model (SEM) called Partial Least Square (PLS). Statistically, the questionnaire items in this study have met the validity and reliability requirements, and various tests before the hypothesis test were carried out.

RESULTS AND DISCUSSIONS

The following is the profile of accounting and management students as a respondents in this study.

Table 1. Profiles of the Respondents

	Profile	Frequency	Percentage
1	Study Programs:		
	a) Accounting	188 people	49.2%
	b) Management Science	194 people	50.8%
2	Sex:		
	a) Male	139 people	36.4%
	b) Female	243 people	63.6%
4	Starting business:		
	a) Not Yet	168 people	44%
	b) Yes	214 people	56%
5	The existence of friends who are already entrepreneurs:		
	a) Yes		
	b) No	337 people	88.2%
		45 people	11.8%
6	Parents' occupation :		
	a) Entrepreneur	134 people	35.1%
	b) Civil Servants / Private company employees	248 people	64.9%

Source: Questionnaire (processed)

The result of the descriptive analysis of variables in the study is presented on Table 2 as follow:

Table 2. Mean Values and Categories of Research Variables' Descriptive Analysis Results

No	Variables	Mean	Categories
1	Entrepreneurial Attitudes	4.16	High
2	Entrepreneurial Intentions	4.03	High
3	Entrepreneurship Course	4.23	Very High

Source: Questionnaire (processed)

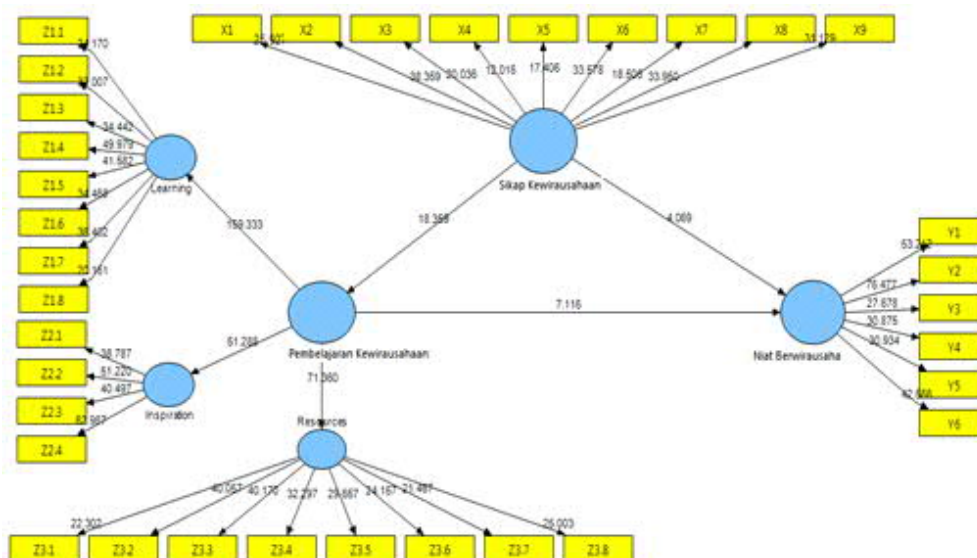
Based on data processing with the PLS, the R-Square was obtained as follow:

Table 3. R-Square Values

Endogenous Variables	R-Square Value
Entrepreneurship course	0.473
Entrepreneurial intentions	0.531

Source: Results of Data Processing

Based on Table 3, it is known that the R-Square value for the entrepreneurship education variable was 0.473. These results indicated that the percentage of student perception diversity in entrepreneurship course variable can be explained by the entrepreneurial behavior variable of 47.3%. Meanwhile, the R-Square value for the entrepreneurial intention variable was 0.531, which means that the percentage of student perception diversity on the entrepreneurial intention variable can be explained by the entrepreneurial behavior variable and entrepreneurship courses of 53.1%.



Hypothesis testing was done by examining at the correlation coefficient and the obtained T-Statistics value in the inner PLS model. The research hypothesis is accepted if

the T-Statistics value is > 1.96 . The research hypothesis testing was based on the bootstrap estimation results on the Smart PLS above. The following is the value of the direct correlation coefficient and T-Statistics obtained by the inner model:

Table 4. Hypothesis Test of Direct Effect

Hypothesis		Correlation Coefficient	T Statistics
H ₁	Entrepreneurial Attitudes → Entrepreneurial intentions	0.270	4.069
H ₂	Entrepreneurial Attitudes → Entrepreneurship course	0.687	18.359

Source: processed statistical data

In Table 4, the magnitude of the correlation coefficient between the variable Entrepreneurial Attitudes towards entrepreneurial intentions is directly 0.270 with a T-Statistics value of 4.069 that is > 1.96 . In conclusion, there was direct and significant positive effects between Entrepreneurial Attitudes towards entrepreneurial intentions, so that H₁ of the study was proven statistically acceptable.

The positive effect of entrepreneurial attitudes on entrepreneurial intentions was supported by the mean description of respondents' answers in Table 2. The higher the Entrepreneurial Attitudes, the higher the intention of Accounting and Management students to be entrepreneurial. Thus, that it can be interpreted that entrepreneurial attitudes are an important element in the development of entrepreneurial intentions.

Based on the interviews, observations, and respondent profiles in Table 2, the high entrepreneurial attitudes among students was mostly because students had started running a business since they were in high school, or they had been going on in the past 6 months. Mostly, they ran typical youngster business, namely: services (shopping entrusted goods service for local or abroad products, shoes / bags cleaning service, duplicating documents, graphic design for event organizers, travel organizers); food and beverages (coffee shops, frozen food, *nasi ayam geprek*—crushed battered chicken with spicy sambal and rice, meatballs, macaroni schotel and others); trade (skincare, cosmetics, fashion), as well as self-employed jobs such as singers, musicians, YouTubers who review products. In addition, some had started to get involved in family business because of their parents' professional background who were entrepreneurs at 35.1%. This result supported Wahyudiono's (2017) opinion that entrepreneurial experience significantly affect entrepreneurial attitudes. In addition, the majority of students also stated that their desire to be in the Faculty of Economics and Business were because they want to start business. Thus, to realize their dreams, they did not want to waste entrepreneurship seminars or

workshops. They also joined the WEBS (student organizations at Faculty of Economics and Business, Airlangga University that accommodates students' interest in entrepreneurship) and participated in business plan competitions to increase experience and network.

In Table 4, the correlation coefficient between the entrepreneurial behavior variable on entrepreneurship courses is directly 0.687 with a T-Statistics value of 18.359 that is > 1.96 . It can be concluded that there was direct and significant positive effects between entrepreneurial behavior variables toward entrepreneurship courses, so the second hypothesis (H_2) is statistically accepted. In Table 2, the higher the Entrepreneurial Attitudes, the higher the students' perception of the implementation of Entrepreneurship courses.

Even though the entrepreneurship course was very well perceived by students, these results must still be a reference for evaluating the entrepreneurship course curriculum in the two study programs. This is due to the quality of entrepreneurship course was more engaging and in accordance with current students' needs as the generation Z who currently prefers practical learning through cyberspace such as Facebook, YouTube, Podcast, or Instagram. These results supported the findings in the Tracer Study of Universitas Airlangga 2020. 2750 alumni who graduated in 2018 and chose a career as an entrepreneur stated that they gained entrepreneurial knowledge by themselves (47.99%), from parents 33.05%, and from college (either through courses or peer influence) as much as 18.97%. Entrepreneurship courses can be designed with a focus on how to answer challenges and take advantage of business opportunities. Learning outcomes can also be developed by facilitating students as idea creators to find the stream of inspiration. It is because, currently, the student creative business only run until the end of semester exams.

According to Brush (2014), to achieve more graduates to be entrepreneurs, it is necessary to optimize the role of the entrepreneurial ecosystem in the campus environment. Therefore, the entrepreneurship course at Faculty of Economic and Business cannot stand alone and rely on faculty's own resources to create entrepreneurial graduates. The support of various internal and external stakeholders is needed such as the Business Incubator, the university entrepreneur center so that students can be connected with external parties such as companies, banking or fintech institutions, marketplaces, and even the government. Of course this supports the statement of Adhitama (2014) that the purpose of entrepreneurship learning is to transform the entrepreneurial spirit, attitude and behavior of the business entrepreneur group. Thus, it can be a starting

point for exploring other entrepreneurial environments, namely academic, government, and social entrepreneurs.

Table 5. Hypothesis Test of Indirect Effect

Hypothesis	<i>Direct Effect</i>	<i>Indirect Effect</i>		T-Statistics <i>Sobel Test</i>
		a	b	
H ₃ Entrepreneurial Attitudes → Entrepreneurship course → Entrepreneurial intentions	0.270	0.687	0.516	5.848
		.354		

Source: Processed Data

In Table 5, the indirect effect of correlation coefficient between the entrepreneurial behavior variable on entrepreneurial intentions indirectly through entrepreneurship courses was 0.354 which is greater than the direct effect of 0.270. Based on the comparison of the T-Statistics value of $5.848 > 1.96$, it can be concluded that there was indirect effects with a positive and significant direction between Entrepreneurial Attitudes towards entrepreneurial intentions indirectly through entrepreneurship courses. Based on these results, the research H₃ could be proven statistically acceptable.

Furthermore, the mediation that occurred on the effect of Entrepreneurial Attitudes on entrepreneurial intentions indirectly through entrepreneurship education was partial, which means with or without entrepreneurship course for the students of Accounting and Management Science study programs, Entrepreneurial Attitudes will still affect entrepreneurial intentions.

In Table 2, the Entrepreneurial Attitudes of students was very high. So, whether with or without entrepreneurship courses, entrepreneurial intention of students of Accounting and Management study programs will still increase. This could also be related to the R² value of 53.1% (see Table 4), so there were factors outside the study besides entrepreneurship courses that explained the effect of entrepreneurial attitudes on entrepreneurial intentions.

The industrial revolution 4.0, which is characterized by the presence of the internet in various aspects of life, also has an impact on entrepreneurial attitudes towards entrepreneurial intentions. Entrepreneurship learning is not only gained from a formal way, namely through lectures, but also in informal ways via the internet. Students could get business knowledge from YouTube, Instagram, discussions through WhatsApp groups, guidance from qualified mentors and even got access to funding which has been an obstacle in starting a business. In addition, there were various entrepreneurship development programs organized by the university (through the Entrepreneurial Student Pro-

gram) as well as entrepreneurship programs from the Ministry of Education and Culture such as Indonesian Management Learning Activities (in Bahasa : Kegiatan Belajar Manajemen Indonesia or KBMI), Start-Up Acceleration Indonesia (in Bahasa : Akselerasi Star-Up Mahasiswa Indonesia or ASMI), and programs from university cooperation with companies who concerned about the emergence of entrepreneurship among students.

The results of this study complemented the research of Narsa, Narsa and Narsa (2019) which stated that the entrepreneurial spirit is inherent in one's talents, however (Suryana, 2013) if it is not honed through education, it will not be enough to form character, therefore education is necessary thus "*Entrepreneur is not born but also made*". According to the research results of Narsa, Narsa and Narsa (2019), business education has not yet been capable of being something that can trigger a person's entrepreneurial spirit, it does not mean that business education will never affect one's entrepreneurial spirit. Thus, it needs an in-depth study of the business education curriculum.

Based on the respondents' profile, although they were raised by parents who are mostly not entrepreneurs (64.9%), the majority of them were in the environment of friends who were already entrepreneurial (88.2%). This finding was in accordance with the results of Artanova's (2018) research which stated that the existence of peers and education also affects the interest in entrepreneurship. In addition, the existence of the WEBS student organization also affected students' Entrepreneurial Attitudes. Judging from the profession of parents who were not entrepreneurs but whose children were interested in entrepreneurship, this was certainly very typical of universities that do not focus to become entrepreneur universities where the output of graduates varies from employees to entrepreneurs. Of course, it would be different for institution that positions itself as a university for entrepreneurship where parents send their children to continue the family business. This study was in line with Suharti and Sirine (2013) that there was a significance of attitudinal factors, namely autonomy and authority factors, self-realization factors, belief factors, and security assurance factors, in influencing student interest in entrepreneurship. In addition, this study also proved the important role of contextual factors, such as academic support, social support, on entrepreneurial intentions among students.

CONCLUSION & SUGGESTION

Based on the introduction, research methods, processing of hypothesis testing and discussion, it can be concluded that:

1) Entrepreneurial attitudes was proven to have effects on entrepreneurial intentions of

accounting and management students, which means that the higher fostering entrepreneurial attitudes efforts for them, the higher the students' intention to become entrepreneurs.

- 2) Entrepreneurial attitudes were proven to have effects on entrepreneurship course in accounting and management students, which means that the higher fostering entrepreneurial attitudes efforts for them, the higher the students' perceptions of entrepreneurship course.
- 3) Entrepreneurial attitudes were proven to have effects on entrepreneurial intentions through the mediation of entrepreneurship course, with the effect of partial mediation. This means that with or without entrepreneurship for Accounting and Management students entrepreneurial attitudes will still influence students' entrepreneurial intentions.

The conclusion mentioned above can be used as a basis for providing suggestions, namely to be able to increase student entrepreneurial intentions. It is necessary to pay attention to efforts to balance entrepreneurial attitudes by designing entrepreneurship course that focus on how to answer challenges and capture business opportunities. Thus, the orientation of entrepreneurship course did not only carry entrepreneurial spirit but also intrapreneurial spirit. The efforts, of course will require processes, therefore it is necessary to optimize the role of the entrepreneurial ecosystem in the Faculty of Economics and Business so that the dream to form entrepreneurial graduates can be realized.

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