

Determinant of Gen Z Student Entrepreneurial Interests

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ABSTRACT

This applied research is a development of previous studies, namely testing the determinants of students' entrepreneurial interest. The researcher expanded the study by conducting tests on vocational students by selecting quota samples and processing data using Partial Least Square (PLS). This is an effort to answer the challenges of new research exploration and support the analysis of students' entrepreneurial interest on sustainable finance in the future. The method used is a quantitative approach. Sample of the research are 144 students. The results of the exploration show that supporting factors influence students' entrepreneurial interest, while the variables of ambition for freedom and self-efficacy do not affect students' interest in entrepreneurship. It is due to the mindset of students who choose to work formally. In addition, the reality of the business climate in Sambas Regency, which is relatively not developed well yet, also contributes to the lack of desire for students to become entrepreneurs. However, amid unstable economic conditions when jobs are limited, students' interest in entrepreneurship is influenced by pushing factors, including the role of universities, family, and colleagues. This study implies that universities can increase motivation, knowledge, and business information for students, especially Gen Z students so that students' interest in entrepreneurship increases.

Keywords: Ambition of Freedom, Entrepreneurial Interest, Gen-Z, Pushing Factors, Self-efficacy

INTRODUCTION

The phenomenon that was once a trending topic with the hashtag #KaburAjaDulu is a phenomenon that is widely discussed among young Indonesians on various social media platforms. This hashtag expresses the desire to leave to find a better life, such as work, education, and even quality of life in another country. The hashtag that resonated a lot on social media was caused by the disappointment of young people, especially Gen Z, over several improvements in government policies and national development that seemed increasingly challenging, as well as a form of protest and reflection of public anxiety about the discomfort of the domestic future. #KaburAjaDulu trend conducted between February 24-27, 2025, 41% of Generation Z (those born 1997–2009) said they wanted to or were considering relocating overseas (Salma, 2025). This figure is more than the desire to relocate abroad among previous generations, including Gen X (1965–1980) at 26%, millennials (1981–1996) at 32%, and particularly Baby Boomers (1946–1964) at 12% (Mertz et al., 2025).

The post-millennial generation that grew up with technology that brings new innovations to the development of business trends and has contributed to the creative economy which has an important role in the growth and sustainability of the country's economy. The major contribution of MSMEs includes job creation, labor absorption, and especially being a buffer during economic crisis shocks (Deloitte, 2022). Sustainable development arises from micro entities which are economic actors. The higher the economic behavior by economic entities, the better the development cycle will be and vice versa. Lack of economic behavior by economic entities will hamper the development cycle and may even stop. The hashtag #KaburAjaDulu is one of the problems that drives thinking about the concept of building a sustainable future and finance due to distrust of the domestic economy.

Doubts about the domestic economic conditions are inseparable from the problem of employment that has not been resolved in Indonesia to date. This condition shows that Indonesia is currently facing the problem of limited job opportunities for college graduates, which has led to an increase in intellectual unemployment (Alisyahbana et al., 2023). In the end, entrepreneurship can be used as another alternative to reduce the unemployment rate due to the limited job opportunities and jobs offered which then many people try to get jobs to meet their needs, one of which is to create their own business or what is better known as entrepreneurship (Nabi et al., 2010).

Sambas is one of the regencies in West Kalimantan Province, which has 183 villages. As a district that borders directly with Malaysia, one of the local government's attempts to raise the Human Development Index (HDI) is to boost the education sector by expanding the number of universities. Universities in the field of educational power play an important role in producing an intellectual generation that supports regional progress. Based on data from the results of the tracer study of alumni of the Corporate Financial Accounting Study Program at Sambas State Polytechnic, only a few graduates decided to become entrepreneurs. In this case, out of 200 graduates, only eight people became entrepreneurs. This raises the interest of researchers in finding out the determinants of students' interest in entrepreneurship. According to Setiadi (2019), the important factor influencing students' decisions to become entrepreneurs is a positive attitude towards entrepreneurship, which gives rise to the ambition to become entrepreneurs. The next factor is self-efficacy that have a positively impacts students' interest in entrepreneurship, other variables and pushing factors significantly affect students' interest in entrepreneurship (Setiadi, 2019).

This study examines the influence of several variables, namely ambition for freedom, self-efficacy, and supporting factors, on students' entrepreneurial interests. It is because few students in the Corporate Financial Accounting Study Program become entrepreneurs after graduating. Unlike previous studies, this study focuses on ambition for freedom as an indicator to measure entrepreneurial attitudes. The idea is for survey results to better depict views toward one indicator. Furthermore, to the best of the researcher's knowledge, no study has studied the entrepreneurial desire of accounting students at the Polytechnic utilizing quota sampling approaches and data processing using Partial Least Squares (PLS), making novelty in research.

LITERATURE STUDY

A generation is a group of people born in a close period with the same environmental conditions, forming unique characteristics different from those of the previous generation Fikri et al., (2024). According to the Central Statistics Agency in 2020, the generation that dominates the population in Indonesia today is Generation Z or what we know as Gen Z. With 74.93 million individuals, or 27.94% of the total population, Generation Z is currently one of the generations that predominates in Indonesia. Between the middle of the 1990s and 2012, members of Generation Z were born (Firamadhina & Krisnani, 2021; Turner, 2015).

Gen Z is a generation group born after the Millennial Generation. Gen Z is also often referred to as Zoomers, a popular term that reflects their characteristics as a generation familiar with digital technology from an early age. The first generation to be exposed to technology at a young age is Generation Z. Computers and other electronic devices like smartphones, internet networks, and even social media apps are examples of these technologies. Because they grew up with social media, Generation Z is primarily digital and identifies with technology (Firamadhina & Krisnani, 2021).

Attitude is related to a person's interests (Satriadi, Almaududi Ausat, Heryadi, Widjaja, & Sari, 2022). It means that interest in entrepreneurship can be determined by attitudes on the activity, whether positive or negative. If students' attitudes tend to be positive on entrepreneurial activities, they have a great chance of becoming entrepreneurs (Adawiyah, Suryani, & Septiani, 2022; Fikrianoor, Nugroho, Ganinda, & Hidayatulloh, 2021; Puspasari, Rizani, Anggraeni, Nasori, & Astarani Aslindar, 2024; Wardoyo et al., 2023). Individuals who have a favorable view of business tend to have the ambition to become entrepreneurs and will ultimately choose to become entrepreneurs (Setiadi, 2019).

Self-efficacy is a state where a person believes that an action can be easy or difficult to do, including experiences and challenges that are considered by each person personally (Adawiyah et

al., 2022). Self-efficacy evaluates the ability to perform certain actions to attain a goal (Satriadi et al., 2022). In this case, self-efficacy reflects the realization of becoming an entrepreneur (Setiadi, 2019). Nurherawati et al., (2024) revealed that individual realizing in shaping actions to become an entrepreneur can be measured using indicators: self-confidence in managing a business, a mature mentality in running a business, and self-confidence to start a business.

The desire to become an entrepreneur in a person can grow because of motivation. Motivation can come from internally. Namely, someone has a specific goal and feels they have strong abilities to fulfill needs and desires. External motivation can be obtained, namely problems arising from work, encouragement from the environment, and policies (Adawiyah et al., 2022). Furthermore, several factors that can encourage someone to become an entrepreneur include expectations of income, risk, family, readiness of facilities, and entrepreneurial education (Alisyahbana et al., 2023; Aras et al., 2020; Meilani et al., 2024).

Entrepreneurial interest is a form of a person's willingness to work hard to advance their business, face risks related to their business and continue to innovate. Desire to live a frugal lifestyle and willingness to continue learning Alves et al., 2019; Hendrajaya et al., 2019). Entrepreneurial interest comes from a person, as evidenced by actions taken in line with what is said. Entrepreneurial interest is the initial stage in forming a long-term business (Satriadi et al., 2022; Wardoyo et al., 2023).

Entrepreneurial interest refers to the liking and interest in commercial activities that involve the courage to take risks to gain profit. Entrepreneurial interest comes from the desire to immediately demonstrate what has been learned and discovered (Fikrianoor et al., 2021). According to Nusaibatul Adawiyah et al., (2022), entrepreneurial motivation can arise internally and externally. Internally, entrepreneurial motivation can grow from within the entrepreneur, from personal characteristics, personality, knowledge, motivation, talent, and individual will. Meanwhile, externally, motivation can grow from everything around the entrepreneur. External motivation can come from the family, business, social, economic, and physical environment (Alisyahbana et al., 2023; Aras et al., 2020; Meilani et al., 2024). Based on the theory that has been described in the previous section, the hypotheses in this study include:

H₁: Ambition for Freedom (X₁) Affects Students' Interest in Entrepreneurship (Y)

Hypothesis 1 (H₁) aims to analyze the impact of ambition for freedom on accounting students' interest in entrepreneurship. An important factor influencing students' decisions to become entrepreneurs is a positive attitude towards entrepreneurship, which gives rise to the ambition to become entrepreneurs. The results of previous studies (Adawiyah et al., 2022; Alves et al., 2019; Aras et al., 2020; Fikrianoor et al., 2021; Meilani et al., 2024; Nurherawati et al., 2024; Puspasari et al., 2024; Satriadi et al., 2022; Wardoyo et al., 2023) found that ambition for freedom affects students' interest in entrepreneurship.

H₂: Self-efficacy (X₂) affects Students' Interest in Entrepreneurship (Y)

Hypothesis 2 (H₂) highlights the impact of self-efficacy on students' interest in entrepreneurship. Previous studies (Adawiyah et al., 2022; Nurherawati et al., 2024; Satriadi et al., 2022) found that self-efficacy positively impacts students' interest in entrepreneurship. Therefore, Hypothesis 2 (H₂) aims to determine the effect of self-efficacy on accounting students' interest in entrepreneurship.

H₃: Pushing factors (X₃) affect Students' Interest in Entrepreneurship (Y)

Pushing factors can include external factors that motivate students to become entrepreneurs. Previous studies (Alisyahbana et al., 2023; Aras et al., 2020; Meilani et al., 2024) indicate that pushing factors significantly affect students' interest in entrepreneurship. Therefore, Hypothesis 3 (H₃) of this study aims to test the influence of driving factors on the entrepreneurial interest of accounting students.

METHODS

The dependent variable in this study is Student Entrepreneurial Interest (Y). This study uses the entrepreneurial interest variable adopted from Setiadi (2019) with the following indicators:

1. Feelings of joy or liking when going to do entrepreneurship.
2. Learning entrepreneurial activities without any coercion.

3. Interested in entrepreneurship.
4. Having entrepreneurial knowledge that fosters interest in entrepreneurship.
5. Always following developments regarding entrepreneurial activities.
6. A caring attitude can foster a desire to be an entrepreneur.
7. Always want to be involved in entrepreneurial activities.
8. Always want to be an entrepreneur.

In this study, there are three independent variables. First, Ambition for freedom (X1). This study uses the ambition for freedom variable adopted from Setiadi (2019) with the following statements:

1. I am interested in entrepreneurship because of the desire to have freer activities in determining my working hours.
2. I am interested in entrepreneurship because of the desire to have my own business.
3. I am interested in entrepreneurship because I want to be more appreciated.
4. I am interested in entrepreneurship because of the desire to be able to implement new ideas.
5. I am interested in entrepreneurship because of the desire to develop a hobby in business.

Second, Self-efficacy (X2). This study uses the self-efficacy variable adopted from Setiadi (2019) with the following statements:

1. Interest in entrepreneurship stems from the desire for a better societal position (become an owner of his own business)
2. Interest in entrepreneurship because of the courage to face challenges.
3. Interest in entrepreneurship because of the desire to lead others.
4. Interest in entrepreneurship because of the desire to continue the family business.
5. Interest in entrepreneurship because of the desire to implement ideas.

Third, Pushing Factors (X3). This study uses the driving factor variables adopted from Setiadi (2019) with the following indicators:

1. I am interested in entrepreneurship supported by others because I want to earn a better income.
2. I am interested in entrepreneurship supported by others because of the desire to improve my economic status.
3. I am interested in entrepreneurship supported by others because I want more satisfaction by running my own business.

The researcher adopted the research instrument that has been developed and tested for validity by previous researchers. The question items in the questionnaire used in this study are adapted of Setiadi (2019). The Likert scale is used as a measurement instrument with five scales. The population in this study were students of the Corporate Financial Accounting Study Program at the Sambas State Polytechnic. The researcher chose students of the Corporate Financial Accounting Study Program as the population because the researcher wanted to find out the entrepreneurial interests of accounting students at the Sambas State Polytechnic and provide institutional input to continue to motivate students to become entrepreneurs in the future. The sampling method was carried out using nonprobability sampling, namely the quota sampling method. Quota sampling guarantees that specific groups are appropriately represented in the study (Creswell & Creswell, 2018; Hartono, 2024). Researchers expect this quota sampling to determine the proportion of samples that are right on target (in this case, the group is based on the year of the student's intake). The sample used in this study were students of the Corporate Financial Accounting Study Program at the Sambas State Polytechnic. Given that the population used by the researcher is relatively small, the minimum sample size from the population is 20% (Hartono, 2024). Based on this opinion, the researcher decided to take 20% of the population, namely the total active students in the Corporate Financial Accounting Study Program of the Sambas State Polytechnic. The total number of active students is 376. The total sample taken by the researcher was 171 students (Table 1). Of the 171 questionnaires distributed and collected, 27 were not used, so the questionnaires used in the study amounted to 144 (Table 2). Testing in this study used the Partial Least Square (PLS) method. The form of the research model is shown in Figure 1.

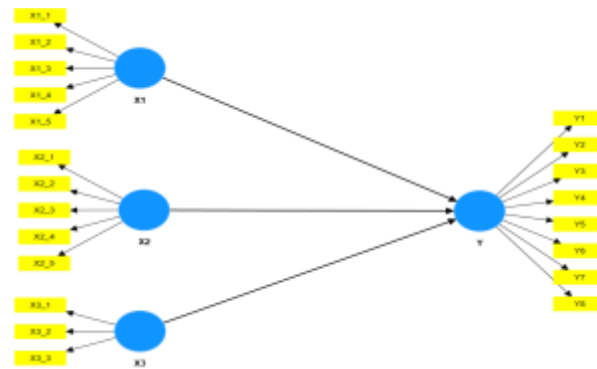


Figure 1. Research model
Source: PLS (2026)

Table 1. Sampling Distribution

Year of Class	2021	2022	2023	2024
Total (number)	87	98	96	95
Total (percentage)	45,9%	21%	32,2%	23,4%
Sample used	40	36	55	40
Total Sample				171 students

Source: data proceed (2026)

Table 2. Sample and Return Rate

Information	Total	Percentage
Number of samples	171	100%
Questionnaires not returned	0	0%
Questionnaires received back	171	100%
Questionnaires not used	27	15,8%
Questionnaires used	144	84,2%

Source: data proceed (2026)

RESULTS

The research results are described in several stages, starting with the convergent validity test, discriminant validity test, reliability test, goodness of fit test, and structural model testing. First, Convergent Validity Test. The data collection results from respondents need to be tested to test the reliability of the data using the validity test of the research instrument. The idea that a construct's measures ought to have a strong correlation with one another is associated with convergent validity. Outer loading > 0.7, Average Variance Extracted (AVE) > 0.6, Communality > 0.6, AVE Root > Latent variable correlation, Cross Loading > 0.7 in one variable, and a redundancy value near 1 are the criteria for this validity test. The rule of thumb that is commonly used is for loading ± 0.40 is considered better, and for loading > 0.60 is considered significant. According to Hartono (2024), if the loading score is 0.6, the indication can be removed from the construct because it is not loaded into the construct that represents it. If the loading score is between 0.6 and 0.7, researchers should not erase the indicators. Table 3 shows that several indicators must be removed from the construct because their values are below 0.6. The researcher conducted one stages of construct removal to obtain a loading score above 0.6. Construct removal was intentionally carried out in phases, starting with the lowest loading score.

Table 3. Outer Loading

	X1	X2	X3	Y
X1_1	0.848			
X1_2	0.888			
X1_3	0.577			

X1 4	0.846			
X1 5	0.873			
X2 1		0.762		
X2 2		0.823		
X2 3		0.832		
X2 4		0.514		
X2 5		0.791		
X3 1			0.943	
X3 2			0.907	
X3 3			0.923	
Y1				0.876
Y2				0.896
Y3				0.863
Y4				0.860
Y5				0.815
Y6				0.826
Y7				0.883
Y8				0.875

Source: data proceed (2026)

Furthermore, the outer loading results were obtained after one stage of deletion (Table 4). The table shows that X1, namely the construct of ambition for freedom, has met validity because it meets the existing parameters. The pressure construct is measured using indicators X1.1 to X1.5, but indicator X1.3 has an outer loading value < 0.6 . In X2, namely the self-efficacy construct, only indicator X2.4 is removed from the model because the outer loading value is < 0.6 . Meanwhile, construct X3, namely the driving factor, has met validity because it meets the existing parameters. Meanwhile, in Y, namely the construct of student entrepreneurial interest, it has been able to meet validity because it meets the existing parameters. Construct Y is measured using indicators Y.1 to Y.8, and all indicators have an outer loading of > 0.6 .

Discriminant Validity Assessment. The discriminant validity of the measurement model is assessed by examining the cross-loadings of the measurement with its respective construct, as well as by comparing the square root of the Average Variance Extracted (AVE) for each construct against the correlations between that construct and other constructs within the model. A model is considered to possess adequate discriminant validity if the square root of AVE for each construct exceeds the correlation values with other constructs in the model (Hartono, 2024). The results of the cross-loading analysis are presented in Table 5. Discriminant validity is determined by evaluating the square root of AVE for each construct in relation to its correlations with other constructs in the model.

Table 4. Outer Loading After One Stage of Deletion

	X1	X2	X3	Y
X1 1	0.797			
X1 2	0.859			
X1 4	0.780			
X1 5	0.847			
X2 1		0.721		
X2 2		0.743		
X2 3		0.776		
X2 5		0.784		
X3 1			0.905	
X3 2			0.863	
X3 3			0.882	
Y1				0.815

Y2				0.854
Y3				0.820
Y4				0.809
Y5				0.736
Y6				0.737
Y7				0.825
Y8				0.811

Source: data proceed (2026)

Table 5. Cross Loading

	X1	X2	X3	Y
X1 1	0.797	0.499	0.458	0.586
X1 2	0.859	0.598	0.681	0.631
X1 4	0.780	0.668	0.537	0.574
X1 5	0.847	0.617	0.554	0.704
X2 1	0.484	0.721	0.560	0.441
X2 2	0.556	0.743	0.429	0.566
X2 3	0.472	0.776	0.435	0.544
X2 5	0.658	0.784	0.563	0.626
X3 1	0.614	0.610	0.905	0.523
X3 2	0.559	0.569	0.863	0.520
X3 3	0.624	0.556	0.882	0.608
Y1	0.699	0.636	0.591	0.815
Y2	0.640	0.596	0.567	0.854
Y3	0.711	0.632	0.659	0.820
Y4	0.663	0.651	0.438	0.809
Y5	0.494	0.462	0.289	0.736
Y6	0.471	0.505	0.414	0.737
Y7	0.541	0.587	0.429	0.825
Y8	0.605	0.563	0.544	0.811

Source: data proceed (2026)

Table 6 shows that the AVE root value of X1 is 0.822, which is higher than the latent variable correlation of 0.725. The AVE root value of X2 is 0.756, higher than the latent variable correlation of 0.653. The AVE root value of X3 is 0.884, higher than the latent variable correlation of 0.626. Based on the comparison of the AVE root values in Table 6 and the correlation coefficients between variables in Table 8, it can be concluded that the measurer (indicator) used in this study has met the discriminant validity criteria.

Table 6. Discriminant Validity Test

	AVE	AVE Root
Ambition for Freedom (X1)	0.675	0.822
Self-efficacy (X2)	0.572	0.756
Pushing Factors (X3)	0.781	0.884
Student Entrepreneurial Interest (Y)	0.643	0.802

Source: data proceed (2026)

Table 7. Latent Variable Correlation

	X1	X2	X3	Y
X1	1.000	0.725	0.680	0.763
X2	0.725	1.000	0.653	0.729
X3	0.680	0.653	1.000	0.626

Y	0.763	0.729	0.626	1.000
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Source: data proceed (2026)

Reliability Test. The reliability of a measurer indicates the stability and consistency of an instrument measuring a concept or a variable (Creswell & Creswell, 2018). Cronbach's alpha and composite reliability values can both be used to calculate dependability. Cronbach's alpha must be 0.6 or higher, whereas composite reliability must be 0.7 or higher. Cronbach's alpha measures the lower limit of the reliability value of a construct, while composite reliability measures the actual value of the reliability of a construct (Hartono, 2024). The reliability test method employed in this study was composite reliability, which is superior at predicting a construct's internal consistency (Hartono, 2024). According to Hartono (2024), composite reliability is better used in the PLS technique. The results of the construct reliability test can be seen in Table 8.

Table 8. Cronbach's Alpha and Composite Reliability Values

	Cronbach's alpha	Composite reliability
X1	0.839	0.892
X2	0.752	0.842
X3	0.860	0.914
Y	0.921	0.935

Source: data proceed (2026)

The table demonstrates that the composite reliability value is good because it is greater than 0.7, and the indicators for the total Cronbach's alpha value are greater than 0.6. In this study, we met these standards using reliability testing metrics such as Cronbach's alpha and composite reliability. Thus, the measure used in this study is reliable.

Goodness of fit (GoF). GoF is used to compute the weighted fraction of variation in the sample covariance matrix that can be explained by the estimated population covariance matrix. This score shows the overall level of model appropriateness obtained by comparing the anticipated model squared residuals to the actual data (Abdillah & Hartono, 2015). The Goodness of Fit value is usually from 0 to 1. The larger the number of research samples, the greater the GoF value. A better value approaching 1 indicates that the model being tested has a good fit (Abdillah & Hartono, 2015). In this study, the GOF obtained was 0.891.

Structural Model Testing (Inner Model). In PLS, the structural model is evaluated using R² for the dependent construct, path coefficient values, or t-values for each path to test the significance of constructs. In this study test, the route coefficient value or inner model indicates a significance level of less than 5% (<0.05). The following are the path coefficient values for each research construct:

Table 9. Path Coefficient Values

	Path coefficients	Hypothesis
X1 -> Y	0.451	Rejected
X2 -> Y	0.337	Rejected
X3 -> Y	0.049	Accepted

Source: data proceed (2026)

Based on Table 9 above, ambition for freedom does not affect students' interest in entrepreneurship. The calculation results show that the path coefficient value is 0.451 > 0.05. It means that **hypothesis 1 is rejected**. Furthermore, self-efficacy does not affect students' interest in entrepreneurship. The calculation results show that the path coefficient value is 0.337 > 0.05. It indicates that **hypothesis 2 is rejected**. Meanwhile, pushing factors affect students' interest in entrepreneurship. The calculation results show that the path coefficient value is 0.049 < 0.05, which means **hypothesis 3 is accepted**.

DISCUSSION

The results of this study indicate that the variables of ambition for freedom and self-efficacy do not significantly affect students' interest in entrepreneurship. This finding is interesting because both variables are considered internal factors that encourage someone to start a business. However, in this study, the results show a different direction and contradict from previous research (see Adawiyah et al., 2022; Alves et al., 2019; Aras et al., 2020; Fikrianoor et al., 2021; Meilani et al., 2024; Nurherawati et al., 2024; Puspasari et al., 2024; Satriadi et al., 2022; Wardoyo et al., 2023). This result also contradictive with Satriadi et al., (2022) that internal factors especially self-efficacy and motivation as the determinants of student's entrepreneurial intention. The lack of effect of ambition for freedom on interest in entrepreneurship can be explained by the typical characteristics of Gen Z, who tend to want freedom but not in the form of significant risks such as starting their own business. A study by Turner (2015) states that Gen Z tends to value stability, financial security, and life balance, and this is often found through professional careers or flexible digital jobs such as freelancers and remote workers rather than through traditional entrepreneurship. In addition, a survey by Deloitte (2022) shows that although Gen Z has a spirit of freedom, they prefer safe jobs, do not require significant capital, and provide time flexibility rather than building a business from scratch, which is full of uncertainty. Therefore, the ambition for freedom does not directly encourage them to become entrepreneurs but to seek a flexible and low-risk work style.

Self-efficacy also does not affect entrepreneurial interest. It can be associated with the psychological development stages of students still in the exploration and formation phase of self-identity. Erikson (1968) explained that in late adolescence to early adulthood (around 18-22 years), individuals are more focused on searching for identity and have not reached the stage of self-actualization. In this context, their self-efficacy to a strong drive to realize potential through entrepreneurial activities. In addition, a study by Nabi et al., (2010) shows that students need high self-efficacy (confidence in their abilities) to be interested and dare to start a business. If self-efficacy is not accompanied by sufficient self-confidence, entrepreneurial interest will not grow significantly.

Furthermore, these results align with research by Wijaya & Astuti (2021) and Alisyahbana et al., (2023) which shows that not all internal factors can encourage entrepreneurial interest, primarily if a conducive environment or direct experience in the business world does not support them. Gen Z students wait for external opportunities, such as capital support, incubation programs, or invitations from friends, before seriously considering becoming an entrepreneur. Thus, the results of this study strengthen the understanding that intrinsic factors such as freedom and self-efficacy have not been the main determinants of Gen Z students' interest in entrepreneurship in the Accounting Study Program at the Sambas State Polytechnic. Situational factors, experience, and external support shape this interest. The low interest in entrepreneurship among students aligns with the low number of graduates who run businesses. It indicates that #KaburAjaDulu is indeed a risk for Indonesia in the future because the younger generation prefers to work as employees in the formal sector and even settle abroad rather than become entrepreneurs. For this reason, collaboration is needed from the government to stabilize the economic conditions and universities so that students are increasingly motivated not to #KaburAjaDulu.

CONCLUSION

The pushing factors positively and significantly affect students' interest in entrepreneurship. Meanwhile, ambition for freedom and self-efficacy do not affect accounting students' interest in entrepreneurship. Ambition for freedom and self-efficacy are determined by interest in business opportunities, creative and innovative thinking, positive views on business failure, leadership, responsibility, and the willingness to face risks and challenges. In this case, accounting students of the Corporate Financial Accounting Study Program of the Sambas State Polytechnic are considered to have the ambition to become entrepreneurs. It is due to the mindset of students who choose to work formally. In addition, the reality of the business climate in Sambas Regency, which is relatively undeveloped, also contributes to the lack of desire for students to become entrepreneurs. However, amid unstable economic conditions when jobs are limited, students' interest in entrepreneurship is influenced by pushing factors, including the role of universities, family, and

colleagues. This study implies that universities can increase motivation, knowledge, and business information for students, especially Gen Z students so that students' interest in entrepreneurship increases. Further research is expected to expand the variables and objects of research by adding moderating or intervening variables and conducting comparative studies to analyze students' interest in entrepreneurship.

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