

# The Research of Using TRA to Explore the Postpone Divergence of Accounting Department Student

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## ABSTRACT

According to a survey, there are 40~50% of freshmen unconcern of their interest. Almost half of freshmen not sure whether they select appropriate department. Therefore, reform of higher education move toward to advanced countries postpone divergence in recent year. There are 21 universities enroll students regardless of department in 97- year final exam. However, if students were not have perceived the use and professional effectiveness of learning accounting, it would be meaningless during semester pe-riod. In order to understand the impact of postpone divergence students ' behavior factor, when the target behavior is choosing accounting department. This research uses reason action relative and elaboration theory likelihood model as basic, to construct the frame of this research, using structural equation model as the analysis method, 821 postpone divergence students as targets were surveyed by questionnaires. The result of this study indicated that the postpone divergence students choosing accounting department ' be-havioral intention is affected by attitude and subjective norm, not affected by perceived usefulness. Among them, the greatest influence degree is subjective norm. Perceived usefulness is affected by argument quality and source credibility. Attitude is affected by perceived usefulness, not affected by source credibility. Subjective norm is affected by peer and supervisor influence. The result might domestic accounting department taken as reference for future development or course design.

Keywords : 理性行為理論、推敲可能性模式、結構方程模式

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