

# Perception of Undergraduate Accounting Students towards Professional Accounting Career

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**Abstract** *Prior studies indicate that people's perception have an important influence on their career decision. Career decision plays a major role in the way students recognize their future career prospects. There are lots of determinants that influence accounting students' perceptions on professional accounting career such as job stability and opportunities for advancement. In Malaysia, the result shows that only few percentages among students with the intention to pursue professional qualification while the remaining plan to immediately work in non-accounting areas after graduating. In this regards, this theoretical paper proposes to study the factors affecting the perception of undergraduate accounting students towards professional accounting career. Motivation, interest/ambition, parent desired, opportunities and salary scale are the main factors highlighted in this paper. It is expected that this study has vital implication for educational institutions, relevant accounting professional bodies and career counselors. This study may potentially influence the accounting students in order to make decision of pursuing professional accounting career.*

**Key words** Perception, undergraduate accounting students, professional accounting career

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## 1. Introduction

Accountancy is a career which offers a graduate environment, people contact, professional qualification, high salaries and opportunities for advancement. Prior research focused on the most important career choice factors which may helps universities to improve and develop areas specific for accounting curriculum which is responsible to attract the students to join accounting field. Career decision plays a major role in the way students recognize their future career prospects. Hence, the professional accounting career has expressed concerned about the shortage of talented university in producing graduates in accounting choices. Prior studies document that there are several reasons for applying to accounting. UK Graduate Careers Survey (2010) highlighted that the top reason because of opportunities for professional qualifications. Professional accounting career refers to a designation given by accounting bodies to those who has pass an exam and meet work experience requirements. Recently in Malaysia, the main issue when the country needs more accountants to assist the country to achieve the nation of 'Wawasan 2020'. However, not many qualified people are establishing in the fields and it may give a sign that a few determinants may affect the undergraduate students to continue on this areas.

### 1.1. History

In Malaysia, the development of accounting profession had been changed significantly due to the changes of competitive and technological environment (Hashim *et al.*, 2003). This situation shown the need of accountant is increasing. Although there are many students graduated from accounting course, Malaysia is still lacking of professional accountant (Yusoff *et al.*, 2011). The probability because of most of the undergraduate students not continued in accounting areas as their career path. Malaysia is concerning about this issue because professional accountant plays a crucial role in business world to support the growing of business environment (Churchman, 2013). According to Wilder and Stocks (2004) stated that it

is important to recruit high quality students for the future success of the accountancy profession. Hence, it is essential to understand the factors that affecting students to pursue professional accountant.

According to Bank Negara Malaysia (2014), Malaysian economy grew by 6.2% in the first quarter of 2014. This indicated that the number of business in Malaysia is increasing. Thus, it reflected Malaysia needs more professional accountants to fulfil the corporation demand. The chief of Malaysian Institutes of Accountants (MIA), Johan Idris, said Malaysia needs more accountants to achieve Vision 2020 (Wong, 2013). In addition, Vision 2020 is a long term goal for Malaysia to become a “fully develop country” (Teh, 2009). Hence, the Assistant Minister of Industrial Development and Assistant Minister of Community Service, Datuk Peter NansianNgusie, said that Malaysia needs about 60,000 of qualified accountants in year 2020 but not even half of the figure is achieved (Jee and Kudang, 2013).

### **1.2. Research problem**

The issues of shortage of qualified accountants had been arising all over the world including Malaysia, USA, Canada, Australia and New Zealand since 1970 (Trump and Hendrickson, 1970; Ahmed *et al.*, 1997; Yusoff *et al.*, 2011). It is consistent with other researches such as Churchman (2013) who mentioned that all of the firms faced the difficulty of recruitment and retention of accountant. Thus, this research will investigate factors that affecting the students’ intention to pursue their career as a professional accountant.

The past studies of Yusoff *et al.* (2011) found out that students will have more intention toward public accountants only if they received more knowledge or information regarding the professional accounting. Besides, the findings by Churchman (2013) suggested that the accounting professionals and academics should provide opportunities, clear communication and accurate perception of accounting profession to students who in the midst of choosing accounting and other courses. This could minimise the problem of difficulties in recruitment and retention of accountants. Moreover, Uyar, Güngörmüş, and Kuzey (2011) found that the educators may provide supportive activities for students who encounter difficulties in the accounting fields, encourage and motivate them by giving the real life examples and relating success stories to inspire students for continuing the path towards accounting professions.

Essentially, the research problems are summarized as below:

- 1) Lack of awareness and understanding of professional accounting.
- 2) Lack of information on accounting profession and no clear communication, opportunities on this area.

### **1.3. Objectives of the research**

The objectives of research are as follows:

- 1) To examine the factors influencing undergraduate accounting students toward pursuing professional accountants.
- 2) To examine whether motivation can influence undergraduate accounting students toward pursuing professional accountants.
- 3) To examine whether interest/ambition can influence undergraduate accounting students toward pursuing professional accountants.
- 4) To examine whether reference group (parent) can influence undergraduate accounting students toward pursuing professional accountants.
- 5) To examine whether opportunities can influence undergraduate accounting students toward pursuing professional accountants.
- 6) To examine whether salary scale can influence undergraduate accounting students toward pursuing professional accountants.

### **1.4. Scope of the study**

There have been extensive studies from past researches on the influencing factors on perception among undergraduate accounting students towards professional accounting career. However, there is lack researches focused to another determinants such as motivational factors, family desired and interest or ambition of students. Many past studies argued different determinants may affect the perception for

students in choosing the accounting as their career as well. The present study proposes to find out the role of some of the influencing factors on perception among undergraduate accounting students.

## 2. Literature review

### ***Theory of Planned Behavior (TPB)***

Theory of Planned Behaviour (TPB) is proposed by Icek Ajzen in 1985 through his article 'From intentions to actions: TPB' in Ajzen's study (Churchman, 2013). Fundamentally, TPB is an extension from the Theory of Reasoned Action (TRA), which proposed by Martin Fishbein together with Icek Ajzen in 1975 as mentioned in Fishbein and Ajzen (1975) (Churchman, 2013). TRA claimed that attitudes and normative factors are relative importance factors that determined different individual, situation and behavioural intention (Vallerand *et al.*, 1991). The extension of TPB is due to the limitation of original model in dealing with behaviours over which people have incomplete volitional control (Ajzen, 1991).

The TPB as described by Ajzen (1991) has been widely used in several of research study areas such as social psychology (Armitage and Conner, 2001) and social networking (Cameron, 2010). In Krzeski (2011), the study used TPB to understand the drink choices by investigating attitudes, subjective norms and behavioural capabilities among adults in Southwest Virginians. A subjective norm is referred to the perceived social pressure whether to perform the behavior as a sum of the perceived expectations of specific referent weighted by the individual's "motivation to comply" with those expectations (Fishbein & Ajzen 1975). On the other hand, perceived behavioural control (PBC) defines as people's perception of the ease or difficulty of performing the behavior of interest (Ajzen, 1991). It is a sum of individual's main control beliefs, which is the specific belief and the perceived power of factor ability to aid or restrain performance of the behavior (Ajzen, 1991).

TPB claimed that attitude (personal beliefs) together with subjective norms (referent) and perceived behavioural control (control factors) will impacts a person's intention then influences their behaviour (Ajzen, 1991, 2005). One of the construct of TPB is attitude towards the behaviour which reflects the individual's global positive or negative evaluations of performing a particular behavior (Ajzen, 1991). Generally, the more favourable of the attitude towards the behaviour, the stronger should be the individual's intention to perform it (Ajzen, 1991). According to Ajzen (1991, p. 185), '*The relative importance of attitude, subjective norm, and perceived behavioral control in the forecast of intention is expected to contrast across behaviors and situations*'. Each behavioural belief is lead to a given behaviour to a certain consequences, such as the cost incurred in performing the behaviour (Churchman, 2013).

Churchman (2013) shows that individual' beliefs, perception, and intentions toward entering the accounting profession have been tested with TPB. Students are more likely to pursue professional accountant when they believe significant friends or family (referent) agreed of that decision. Moreover, students will tend to pursue professional accountant if they have positive attitudes toward it. However, if students do not believe in their capability (perceived behavioural control), they will have less intention to pursue professional accountant (Churchman, 2013).

### ***Professional Accounting Career***

In Malaysia, a professional accountant is a member of Malaysian Institute of Accountants, according to By-Laws (On Professional Ethics, Conduct and Practice) of the Malaysian Institute of Accountants (2013). Professional accountant is a person trained professionally in accounting and normally holds a professional certificate from professional accounting bodies for instance, Association of Chartered Certified Accountants (ACCA), Chartered Institute of Management Accountants (CIMA), Institute of Chartered Accountants in England and Wales (ICAEW), CPA Australia, The Malaysian Institute of Certified Public Accountants (MICPA) and others.

This study use pursuing professional accounting career as an intention whereby intention is defined as trying to perform a given behaviour by Ajzen (1985). A study carried out by Byrne *et al.* (2012) investigated the factors that influence the school leavers' career decision and had identified that prestige and financial reward is an important factor for students who intended to pursue accounting career.

Jackling *et al.* (2006) has also studied the influence of perception of students toward intentions to become qualified accountants. Their findings showed that perception of importance of generic skills,

intrinsic interests in the discipline area and course satisfaction are the significant factors that influencing students' intention to pursue as a qualified accountant.

In addition, another study which conducted by Yusoff *et al.* (2011) has investigated whether student's level of knowledge on professional accounting background influence career choice as professional accountant. The results revealed that there is a significant relationship between knowledge about professional accounting background and students career choice to become a public accountant.

### **Motivation**

*"Internalized drive towards the dominant thought of the moment. You cannot motivate anyone. You can only create a situation to which individuals will response because they choose to."*(Gordon P. Rabey Managing Director of Paige Associates, Brooklyn West, New Zealand)

Many of researchers came out that motivation based on the needs. However, in selecting the future people always perceived what they have been through. The students must be motivated to coordinate the outcome, know and understand the realities of the process in the career choices (Borchert, 2002) and able to cope with other factors as well. According to Alexandera, Holmner, Lotriet, Matthee, Pieterse, Naidoo, Twinomurinzi and Jordaan (2011) stated when referring to the future, students may self motivate themselves to achieve their goals including their personal standards. Many researchers have identified that the choice of accounting also influence by student's interest (Odia and Ogiedu, 2013). Students can motivate in the subject when they know the ability for study accounting. It is supported by Saeman and Crooker (1999) as students tend to choose accounting career when they see accounting as interesting subject. However, Pecjak and Kosir (2007) examine that there is differences between personality and motivational factors in the kind of career decision making process. The study documented that lack of motivation from students may gives difficulties for students to make choices. Due on that reason, some students believe accounting to be too number oriented and not interesting anymore (Odia and Ogiedu, 2013). Thus the possibitily for students to further in this career choice may be low. On the other hand, the fact show that a very powerful motivation may comes from family members. Anguelova (no date), concludes that parent may gives major influences for students in order to make career choices. Therefore, contradict results appeared and show positive sign that this career are good to be employed.

### **Interest/Ambition**

In general, there are many universities and colleges that offer undergraduate business degrees around the world particularly in western world. This includes the accounting course as a major (Jackling and Calero, 2006). Students join or choose to major in accounting normally as a result of their interests in that particular area or ambitions since secondary school. In Malaysia, most of the students that major in accounting are those from the art stream in secondary school and have sat for the Principle of Accounting paper in the Malaysian Certificate of Education. However some are from the science stream with basic accounting foundation from their foundation study, pre-university course, matriculation or others. As a professional accountant, the career covers a more broaden areas of financial planning, assurance services and management services, not only the repetitive and routine tasks. Therefore, a much broader perspectives on the accountant's work are needed by those who intend to pursue an accounting career (Jackling and Calero, 2006).

A study by Jackling and Calero (2006) found that students who studied accounting at secondary school level tend to choose accounting as their career if compared to those who never study accounting at secondary school level. This may due to the interest of the students in accounting course and the ambition that has been developed since secondary school level. The researchers also found that students who enjoyed the topics in the accounting area and satisfied with the course intend to undertake career in accounting. Their result suggest that intention of the students to become a professional accountant is particularly due to their genuine interest in the accounting field and not because of any extrinsic rewards such as good salary and other promotional opportunities. Therefore, the findings show that the interest of the students in accounting filed is related to the university education choices.

Furthermore, according to Geiger and Ogilby (2000), individual instructors play a major role in influencing students to major in accounting. This shows that the accounting students rely on the

information given by the instructors or those who are experts in that area in choosing accounting as their major. The results of Geiger and Ogilby (2000) study indicate that the students with intention to major in accounting perceived the course more positively compared to non-accounting majors. Besides, their results also show weakened perceptions at the end of the accounting course as compared to beginning of the semester due to increase indication of boredom with the accounting course. This can affect the intention of the accounting students to continue with the professional course and become the professional accountant or opt for other career. Besides, Jackling and Calero (2006) also suggest that the role of the accounting educators are important at the first year level in determining the intentions of students to become a professional accountant as the satisfaction in the accounting course was the most significant predictor.

Churchman (2013) has examined the factors that influence students' intention to enter the accounting profession by attracting the best and brightest students. The Structural Equation Modelling (SEM) was utilized in this study and the result showed that positive attitudes toward the accounting profession are significant in affecting accounting majors' intention. This shows that if the students do not have any interest in accounting subject areas, they may neither opt for the accounting major nor as a professional accountant in the future. In another study, Meyer (2007) has investigated about the continuing professional education and its impact on the practices and careers of certified public accountants. Bartlett's Test was performed to test hypothesis and it was found that certified public accountants have a positive attitude towards continuing professional education. In another area, Hunsinger and Smith (2008) studied about the factors that influence information systems undergraduates to pursue IT certification. The researchers used Hierarchical multiple regression as data analysis technique and behavioural intention as mediating variable. The results indicated that attitude towards the behaviour is significantly and positively related with the intention to pursue IT certification.

### ***Reference Group (Parent)***

The influence of others on the career aspirations is vital especially the parental educational background, parental encouragement and parental influence. The study by Byrne, Willis and Burke (2012) documented that most of their respondents who are the school leavers, agreed that parents are the most influential referent on their career decisions although not considered very influential. They believed that a person's perception of social pressure is a function of that individual's belief on the specific referent (parents/teachers) will approve or disapprove of a particular career. A reference group is defined by Bearden and Etzel (1982) as a person or group of people that meaningfully affects an individual's behavior. Previous researchers confirmed that referent group such as parents, parents' occupation, teachers, counselor and friends could affect student's career choice (Pimpa, 2004; Byre *et al.*, 2012; Mauldin *et al.*, 2000).

Jackling, Lange, Philips and Sewell (2012) stated that parents of both Australian and international accounting students play the most influence on the career choice of their children. This may due to the life experience of the parents, their educational background and other forces. The researchers studied the motivations factors of Australian and international students in studying accounting and choosing accounting as a profession. As a whole, the perception of the parents as well as the students' views of the profession influence the students' career choice (Zyl and Villiers, 2011).

A study by Tan and Laswad (2006) on the factors that impact the students' intention to major in accounting or non-accounting discipline has documented that the referents' perceptions play an important role. Using the theory of planned behavior on the sample of 1,009 business students, the researchers found that parents were the only stronger influence on the students' intentions to major in accounting compared to the intentions of students to major in non-accounting area. This result shows that the students tend to value the important opinions particularly their parents' in choosing their major and consequently in their career choice. Therefore, the parent opinions can become a major factor influencing the decisions of the accounting students to pursue the career as a professional accountant. As parents are the person that responsible to raise their children, they absolutely want their children to have a better career in future. Their opinions on the career choice may help their children to make a better decision. Hence, the influence of the parents may affect the intention of the accounting students to pursue the professional accounting career.

Besides that, Byrne *et al.* (2012) investigated the relative importance of factors impact on the school leaves' career decision by conducting a survey on 410 students. The variables were tested by ANOVA and Kruskal-Wallis analysis. The result showed that among referents, parents and subject teachers plays the most significant role in students' decisions to pursue in accounting career. Furthermore, Odia *et al.* (2013) examined the factors affecting student's career choice of accounting. T-test and multiple linear regressions (MLR) are used to analyse the data. The results indicated that male accounting students are more influenced by referent factors than female. In addition, the result indicated that counselors, parents and friends tend to have more influence than parents' occupation and fellow students.

### **Opportunity**

Students opinion may be differ with the views of people who have worked. They may be not capable to imagine what they will go through after they finish their study. In addition, most university students lately cannot exactly describe work of accountants, their responsibilities or the opportunities offered in the accounting profession. Personal beliefs (attitude towards the behavior) defined as 'the degree to which a person has a favourable or unfavourable evaluation or appraisal of the behaviour in question,' (Ajzen, 1991, p. 188). According to Azjen (1991), it is a product's probability of the expected outcome which is belief likelihood, and the outcome's desirability which is outcome evaluation. Besides, personal beliefs are the beliefs about the possible outcomes related with the behaviour of interest (Ajzen, 1991, 2005).

Prior studies have shown that the perceptions and stereotypes that people have are important factors that influence career decisions (Holland, 1973). Employment opportunities abound for graduating accounting majors (Warrick *et al.*, 2007). Students unfamiliar with the contemporary accounting environment may result in the wrong people being interested in an accounting career as well as creating an 'occupational reality shock' (Dean *et al.*, 1988) for graduates commencing employment in accounting. As the need for these accounting graduates increases, the perceptions of the accounting graduates themselves about future opportunities is of importance. Accounting opens doors in every type of business in the real world. The demand for accounting career appears to be rising and exceed the supply. The opportunity in today's industry is better than ever for accounting graduates. A variety job opportunities opened to accountants can be range from practice to industry, practice to government and practice to education sector. They have a choice to be a professional like Accountant, Auditor, Tax Advisor, Investment Analyst, Financial Analyst, Personal Financial Planning, Forensic Accounting, Credit Analyst, Cost Accountant, Controller, Business Consultant, Financial Planner, Government Accountant and Educator. They are also able to become a partner in an accounting firm, to pursue a career in finance or corporate management or even to become an entrepreneur. Students preferred the opportunities offered by public and private accounting (Warrick *et al.*, 2007).

In 2012, from ACCA survey, ACCA students and affiliates confirms that ACCA membership brings not only financial rewards, but also valuable support from employers and the opportunity to follow a wide variety of fulfilling career paths. According to Malaysian Institute of Accountants (MIA), to date MIA has 29559 members. The demand for accountants will continue to grow from time to time. Governmental accounting was considered to offer less opportunity for using creativity, challenging students intellectually, allowing independent work, and being an enjoyable position in which to work than either public or private accounting (Warrick *et al.*, 2007).

### **Salary Scale**

Salary is defined as the payment, specifically remuneration received by an employee for his services to a company based on their contributed working hours (Moy and Lee, 2002). The researchers from previous studies show that salary is an important factor for the accounting students to choose accounting as a carrier (Said *et al.*, 2004) In Malaysia, the students in accounting course basically will be graduated after 4 years of struggles in their university. After graduated, they will shift to a new life as a professional person. They expect to get a post that suit their requirement and the salary will be appropriate with their qualification. Hashim, Ghani, Said and MohdNasir (2003) also found that accountancy students agree that salary is an important factor in the accounting profession and in Malaysia, an accountant's yearly salary range between MYR50,000 to MYR80,000 for a qualified finance professional who has three to five years

experiences (Working in Malaysia, n.d.). Accountancy students perceived accounting as a career and the level of starting salary they expect from this profession (Hashim *et al.*, 2003). As a fresh graduate, they will expect that accounting career will give them an exposure with the appropriate salary. How much the starting salary expected by them when they join the workforce? According to Ghani and Said, (2009) the students were aware and realistic of the starting salary for fresh accounting graduates. Although in the long run, accountants are perceived to earn high earning income, starting salary are often lower than other business occupations (Ghani and Said, 2009). Hashim *et al.* (2003) reported that the starting salary for an accountant should be between RM 1,001 to RM 2,000 per month. Most of the students perceived the starting salary for accounting graduates should be between RM 2,001 and RM 3,000 (41.9%) (Ghani and Said, 2009). In recent years, the starting salary for accounting graduates should be more than RM 2,000 since the expenditure and cost of living especially in the big cities is currently very high.

Hutaibat (2012) has investigated the perceptions of accounting students' interest in the management accounting profession. The researcher used data analysis and the results indicated that job opportunities and income is the most important factor that encourages the students' interest in management accounting profession. In addition, Mustapha and Hassan (2012) studied accounting students' perception on pursuing professional examination. The Multiple Linear Regression results showed that salary has a positive and significant relationship between the students' perception and their intention to pursue their career in the profession. On the other hand, Jackling *et al.* (2006) determined the important factors that influence first year students' intention to become accountants using Logistic regression model technique. However surprisingly, the results revealed that the salary did not have a significant influence on students to become an accountant. For first year students, extrinsic rewards may be viewed as more important aspects in their career selection, towards completion of their course. After holding a college degree in accounting, many accountants hunt for additional certification. Holding a certification shows the accountants have more knowledge, skills and abilities to succeed. If they become a member of a professional accounting body, the salary will definitely have an increment. Ghani and Said (2009) reported that the students also provide indication that in the long run however, the accounting career promises high reward. Ghani and Said (2009) added a body of the literature has indicated that students associate an accounting career with high financial rewards. From ACCA survey in 2012, they said that accountancy provides career security, but it also generates financial rewards. ACCA qualifications enable individuals to earn high salaries and bonuses. ACCA students and affiliates receive very attractive and rising salaries as they progress through their studies towards their qualification (ACCA, 2012).

### 3. Methodology of research

There were many articles, journals, analyst reports and various published materials gathered from the internet web sites relates to the accounting career papers. Based on the data and information collected, and discussion from previous section, the following theoretical framework is proposed.

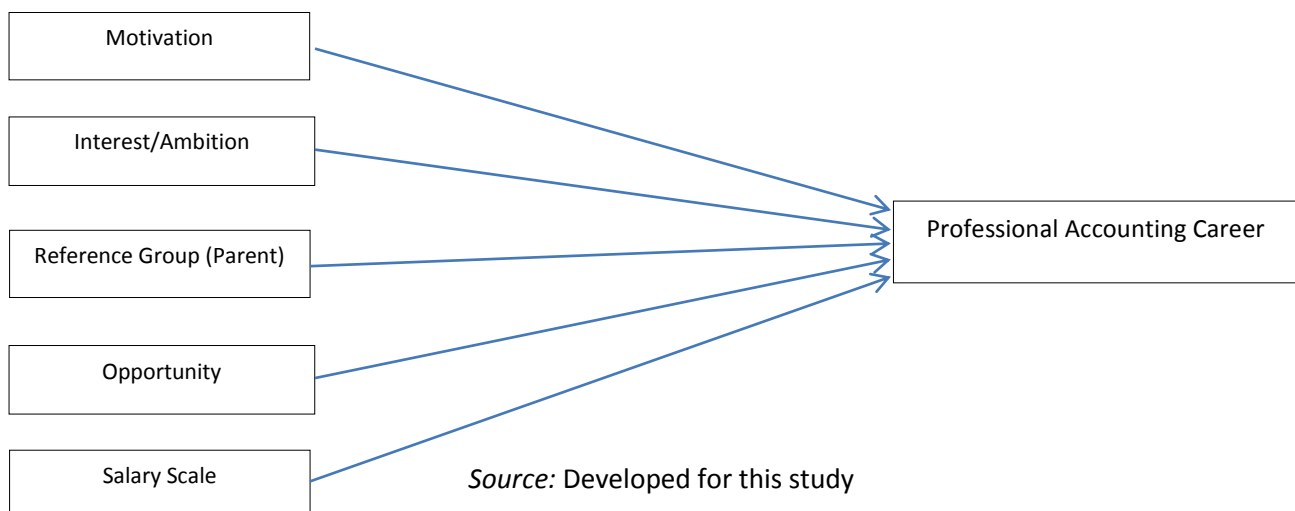


Figure 1. Theoretical framework

This study proposes the following hypotheses bases on the above past studies:

H<sub>1</sub>: There is a relationship between motivation and perception among undergraduate accounting students towards professional accounting career.

H<sub>2</sub>: There is a relationship between interest/ambition and perception among undergraduate accounting students towards professional accounting career.

H<sub>3</sub>: There is a relationship between reference group (parent) and perception among undergraduate accounting students towards professional accounting career.

H<sub>4</sub>: There is a relationship between opportunity and perception among undergraduate accounting students towards professional accounting career.

H<sub>5</sub>: There is a relationship between salary scale and perception among undergraduate accounting students towards professional accounting career.

#### **4. Discussions and conclusions**

Overall, students have the strongest belief on becoming a professional accountant that will provide job opportunity followed by job security, challenging and dynamic environment, and high social status to their future career. These beliefs will bring motivation for students toward a professional accountant.

Most of the accounting undergraduate students believed that professional accountant would have better career prospects, highly demanded in job market, and being recognized internationally and being paid well by the employer. With all these benefits surrounded by becoming a professional accountant, it becomes a driver and motivators for accounting students to achieve professional level.

By scrutinizing the past studies, the significance of influence of reference groups is mediated by culture of difference country. However, according to Tan *et al.* (2006), found that the international students (mainly Chinese) placed more value on the advice of parents, other relatives, friends and career advisors than domestic students (New Zealanders). Although the reference groups are not significant factor impact students' intention to pursue professional accountant, students are tended to be more influenced by their parents and family members. Based on the result, counselor has the least influence on student's intention to pursue professional accountant.

It is noted that several determinants may give strong influence for the students to pursue on professional accounting career. Extensive studies can be explored to find out the most factors that could give higher impact on students' perception. Overall, the findings of this study could bring the implications to university's accounting educators, academic advisors and professional accounting bodies.

It is suggested that the university's accounting educators to utilize teaching methods that foster student self-efficacy and establish a belief that the student can further on this area. By this, the students will have positive influence and feel motivate to pursue their career as a professional accountant. Furthermore, the university's accounting educators should provide a robust accounting programme and curriculum mainly in practically-oriented and training to create more interest to students to encourage students to pursue professional accountant after completing their undergraduate accounting degree.

In addition, the academic advisor should provide educational guidance and assistance for undergraduate accounting students such as recommending professional courses and planning schedules in future career. However, this must be done based on the students' preference in accounting fields. Moreover, the academic advisor can actively promote and provide information as well as benefits about being the professional accountants to the students and subsequently to have a positively influence in their perception and attract them to pursue professional accountant.

The professional accounting bodies such as ACCA and CPA also could play their roles such as focus on offering relevant courses, seminars and campaigns to attract more accounting students who are of higher concern on job security and job opportunity. Generally, the gain of professional certificates is a good way to enhance the students' knowledge, skills and abilities to fit the changes in development of accounting profession. Therefore, the professional accounting bodies should create the relevant events to enhance the awareness of students and inform students of ways the professional certificates can be used to manage one's career and remain marketable in workplace.



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