

Conceptual Framework of the Accounting Course for Non-Accounting Students

Muhammad Nazmy Mifzal Badrul Hurrairi¹, Nursyazwani Mohd Fuzi², Mohamad Rohieszan Ramdan³, and Sabrinah Adam⁴

^{1, 2, 4}Faculty of Management, Universiti Teknologi Malaysia, 81310 Johor Bahru, Johor, Malaysia, ³Faculty of Management and Economics, Sultan Azlan Shah Campus, Universiti Pendidikan Sultan Idris (UPSI), 35900 Tanjong Malim, Perak Malaysia

Corresponding Author Email: nursyazwani.mohdfuzi@utm.my

To Link this Article: <http://dx.doi.org/10.6007/IJARBSS/v14-i12/24197> DOI:10.6007/IJARBSS/v14-i12/24197

Published Date: 18 December 2024

Abstract

The purpose of this study is to investigate the perception of accounting course among non-accounting students in Universiti Malaya (UM). The main factors influencing students' perceptions include career prospects, program structure, and examination structure. The research was conducted using online surveys among UM students to obtain respondents. Multiple regression analysis was conducted using the Statistical Package for the Social Sciences (SPSS) to analyze the data. The course focuses on how accounting affects business operations and strategic decisions and helps students recognize the importance of financial knowledge in their respective fields. The study concludes that this study bridges the knowledge gap and equips non-accounting students with important skills for their careers.

Keywords: Accounting Course, Career Prospects, Program Structure, Examination Structure, Non-Accounting Students

Introduction

Choosing a diploma and degree program is an important decision for most students. The reason for this is that the diploma and degree program chosen will be crucial to the student's future life. Accounting is one of the most popular and important business subjects. Every student should be able to deal with facts and figures. Since students who do not major in accounting usually take at least some accounting-related courses, such as accounting fundamentals, cost accounting, financial statement analysis and others, it is important to consider how they perceive this course. Students who do not study accounting may feel that accounting is a difficult, tedious, uninteresting, or boring subject. However, there are few small studies that have looked at how non-accounting students perceive the accounting course. This study examines how non-accounting students perceive the accounting course.

In the past, accounting mainly focused on simplifying, evaluating and interpreting the results of financial information (Rajeevan, 2020). Accounting skills are important for both accounting students and non-accountants (Abu Bakar, Amirul, Ripain, Ab Fatah, & Bosi, 2020). Accounting courses designed for non-accounting students are also common according to Rajeevan (2020) and do not promote critical thinking. Illias, Yaso, Abd Rahman, and Abd Razak (2009) found in their study that fewer and fewer students are choosing to major in accounting. In the worst-case scenario, fewer students chose to major in accounting, both quantitatively and qualitatively. This could affect the motivation, perceived relevance and interest, and confidence of students who choose to major in accounting.

This article is organized as follows. The literature review is presented in the perception of non-accounting students, while the proposed conceptual framework is described in the methodology. Finally, the conclusion is drawn based on this study.

Literature Review

Perception of Non-Accounting Students

Career Prospects

In the age of globalization, technical and industrial growth is on the rise and competition for jobs is fierce. Which field to choose in order to get a job and have a successful career is one of the most important considerations students need to make during their academic journey. (Bhat & Khan, 2023). Career prospects include the range of opportunities, job stability, salary potential, and professional growth that is possible in the accounting field. These include factors such as the demand for accountants, labor market conditions, industry trends, and the potential for career advancement. It is widely believed that an individual's career choice is a complex phenomenon that is difficult to predict and understand (Owusu, Bekoe, Okyere, & Welbeck, 2019). According to Owusu et al. (2019), college graduates often choose careers related to their fields of study. Therefore, a student's career prospects strongly depend on their choice of major. According to Owusu et al. (2019), the decision of non-accounting students to pursue a particular field of study is strongly influenced by career prospects.

Students are usually motivated by a job that is highly valued and respected in their community. The majority of respondents indicated that accountants ranked last in job prospects, behind doctors, dentists, architects, engineers and scientists. For example, Elsayed (2022) examined the attitudes of Australian students and found that accounting students rated accountants differently than non-accounting students (6th and 10th respectively). Compared to legal, engineering and medical professions, the accounting profession was held in lower regard in society in another study conducted in New Zealand by Elsayed (2022). In Elsayed's (2022) study conducted in Ireland, the accounting profession was ranked fifth among accounting students and seventh among non-accountants. Based on the literature studies, the following hypothesis is put forward:

Hypothesis 1: Career prospects have a significant influence on accounting majors.

Programme Structure

Research has shown that the quality of students' educational experiences is highly dependent on how they perceive the course and how well they perform academically. According to a survey on students' perception of the course, they found it boring (Abu Bakar et al., 2020).

According to Abu Bakar et al. (2020), among the many factors contributing to students' poor performance are their inadequate course preparation and ineffective course design. According to Abu Bakar et al. (2020), another important element that influences students' perception is the content relevance of the accounting program. The curriculum, available courses, teaching strategies, and overall framework of the accounting program are referred to as the program structure. This includes factors such as the variety and depth of courses, hands-on training opportunities, integration of real-world examples, and alignment with industry standards. The existing education system is a good way for students to think and learn, but it does not teach them how to do things (Rajeevan, 2020). The accounting program currently has a framework that focuses on classroom education. Students cannot develop into strategic business partners or critical thinkers using this structure. This is because they have access to state-of-the-art technology, today's students are less tolerant of traditional accounting teaching methods (Rajeevan, 2020). Therefore, the perception of those who have not studied accounting tends to be more positive when the content is related to their field. To provide quality control feedback to institutions, most universities require students to complete a course evaluation and answer questions about the curriculum. Based on the literature review, the following hypothesis is proposed:

Hypothesis 2: Program structure has a significant impact on accounting courses.

Examination Structure

According to Abu Bakar et al. (2020), who found that the performance index set by the lecturer has a negative impact on students' academic performance, it is important to develop more uniform and standardized assessment measures that can be used by all lecturers to avoid bias. In other words, the instructor tends to be more lenient with non-accounting students while being more rigorous with accounting students. To assess the academic success of their students, instructors should offer exams in a variety of formats. For example, teachers often use multiple-choice questions (MCQs) as a typical test format because they are reliable, valid, and easy to score (Abu Bakar et al., 2020). However, it has been found that there is a statistically significant relationship between students' MCQ performance and their essay test scores. Based on the literature review, the following hypothesis is put forward:

Hypothesis 3: Examination structure has a significant effect on accounting majors.

Research Methodology

This research has used a quantitative research approach that aims to investigate the influence between independent variables on dependent variables (accounting course). The respondents in this study were selected from students of different faculties of Universiti Malaya (UM). The questionnaires are distributed to the respondents via an online platform, Google Forms. Therefore, an online Google Form was created for the respondent and the information obtained from the respondent will be kept private and confidential for the purpose of this study.

A Proposed Conceptual Framework

Figure 1 outlines the conceptual framework of this study. The independent variables of this study are non-accounting student' perceptions (career prospects, programme structure, and examination structure), while the accounting course is the dependent variable.

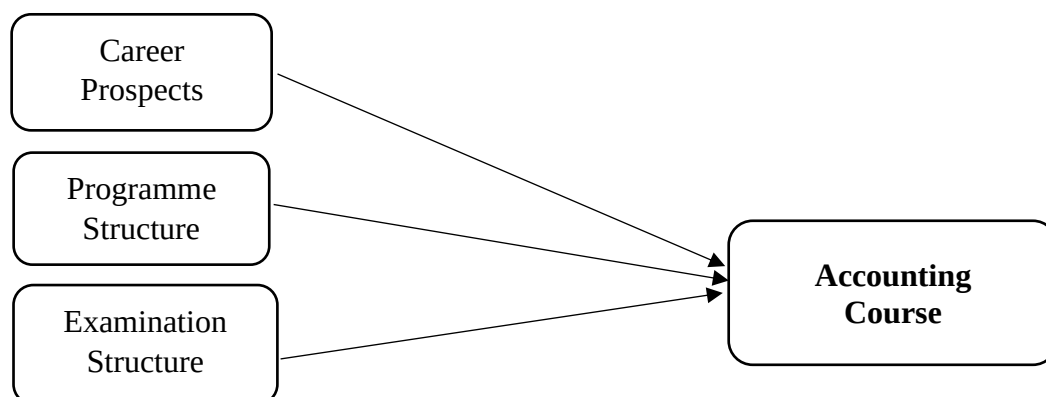


Figure 1. The Proposed Conceptual Framework

Research hypotheses of the study:

H1 Career prospects have a significant influence on accounting majors.

H2 Program structure has a significant impact on accounting courses.

H3 Examination structure has a significant effect on accounting majors.

Conclusion

The relationships for this study were supported and accepted for career prospects and program structure. This confirms that a significant influence exists between the perceptions of non-accounting students and the accounting program at UM. The study accomplished its objectives, but there are some limitations that were noted. These limitations should be considered in future studies. The first limitation of the study was the small sample size, which was limited to the non-accounting students at UM. The sample size needs to be increased in order to obtain better results, opinions, and responses. Perhaps further research on the same topic over a longer period of time is needed as time is limited and therefore only 112 respondents could be collected for this study.

References

- Abu Bakar, M. A. A., Amirul, S. M., Ripain, N., Ab Fatah, N. S., & Bosi, M. K. (2020). A preliminary analysis of non-accounting students' perception towards introductory accounting course among private institutions in Sabah. *Malaysian Journal of Business and Economics*, 2(12), 1-11.
- Bhat, M. A., & Khan, S. T. (2023). Determinants of accounting students' decision to pursue career as ACCA-certified accountants: A case study of Omani students. *Management & Sustainability: An Arab Review*, Vol. ahead-of-print No. ahead-of-print. doi: 10.1108/MSAR-09-2022-0043
- Elsayed, N. (2022). Belief perseverance in students' perceptions of accounting in a distance-learning environment: Evidence from a GCC university. *Journal of Accounting in Emerging Economies*, Vol. ahead-of-print No. ahead-of-print. doi: 10.1108/JAEE-12-2021-0406
- Illias, A., Yasoa, M. R., Abd Rahman, R., & Abd Razak, M. Z. (2009). The study of students' perception towards Principle of Accounting (PA): A survey among business students. *International Business Education Journal*, 2, 53-66.
- Owusu, G. M. Y., Bekoe, R. A., Okyere, S. A., & Welbeck, E. E. (2019). What influences the course major decision of accounting and non-accounting students? *Journal of International Education in Business*, 12(1), 26-42. doi: 10.1108/JIEB-02-2018-0004
- Rajeevan, S. (2020). Accounting: The teaching, the practice and what is missing. *Journal of Management*, 17(1/2), 15-37.
- Samsuri, A. S., Tengku Arifin, T. R. B., & Hussin, S. (2016). Perception of undergraduate accounting students towards professional accounting career. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 6(3), 78-88. doi: 10.6007/ijarafms/v6-i3/2173
- Tan, L. M., Laswad, F., & Chua, F. (2022). Bridging the employability skills gap: Going beyond classroom walls. *Pacific Accounting Review*, 34(2), 225-248. doi: 10.1108/PAR-04-2021-0050