

Factors Influencing the Personal Interest, and Behavioural Intention to become an Accountant in Malaysia

Haslinah Muhamad, Ong Tze San, Maheran Binti Hj Katan and Soh Wei Ni

To Link this Article: <http://dx.doi.org/10.6007/IJARBSS/v10-i2/7005>

DOI:10.6007/IJARBSS/v10-i2/7005

Received: 19 January 2020, **Revised:** 01 February 2020, **Accepted:** 12 February 2020

Published Online: 29 February 2020

In-Text Citation: (Muhamad et al., 2020)

To Cite this Article: Muhamad, H., San, O. T., Katan, M. B. H., & Ni, S. W. (2020). Factors Influencing the Personal Interest, and Behavioural Intention to become an Accountant in Malaysia. *International Journal of Academic Research in Business and Social Sciences*, 10(2), 773–785.

Copyright: © 2020 The Author(s)

Published by Human Resource Management Academic Research Society (www.hrmars.com)

This article is published under the Creative Commons Attribution (CC BY 4.0) license. Anyone may reproduce, distribute, translate and create derivative works of this article (for both commercial and non-commercial purposes), subject to full attribution to the original publication and authors. The full terms of this license may be seen

at: <http://creativecommons.org/licenses/by/4.0/legalcode>

Vol. 10, No. 2, 2020, Pg. 773 - 785

<http://hrmars.com/index.php/pages/detail/IJARBSS>

JOURNAL HOMEPAGE

Full Terms & Conditions of access and use can be found at
<http://hrmars.com/index.php/pages/detail/publication-ethics>

Factors Influencing the Personal Interest, and Behavioural Intention to become an Accountant in Malaysia

Haslinah Muhamad¹, Ong Tze San², Maheran Binti Hj Katan³ and Soh Wei Ni⁴

^{1,2,4}Department of Accounting and Finance, Faculty of Economics and Management, Universiti Putra Malaysia, Serdang, Selangor, Malaysia, ³Universiti Teknologi MARA, Kampus Bandaraya Melaka, 110 Off Jalan Hang Tuah, 75300, Melaka, Malaysia

Abstract

Based on low-interest figures among accounting graduates toward the accounting profession, this study tries to identify the factors that influence an accounting student's career choice decision making in Malaysian public universities. By using the Social Cognitive Career Theory (SCCT) and Theory of Reasoned Action (TRA), this research tried to examine the influence of self-efficacy beliefs (technical and soft skills), perception about the accounting profession (image of accounting profession) and social behaviour to personal interest, consequently affect the behavioural intention to become an accountant. This research utilized an online Google survey with a total of 243 useable responses collected from undergraduate accounting students studying in Public Universities. IBM SPSS statistic version 22 and WarpPLS version 6 have been used to run the multi regression test. All hypotheses, except H1 and H3, were supported. It can be concluded that students' soft skill self-efficacy and social influence have a positive effect on personal interest in pursuing accounting as a major. Social influence and personal interest also have a positive effect on behavioral intentions on pursuing accounting as a major. The findings of this study convey practical implications to the effective recruitment of the accounting profession in order to secure the supply of qualified professional accountants. Accounting educators can play their role as an influence agent to promote the profession, enhance self-efficacy belief and personal interest.

Keywords: Accounting Students' Career Choice, Social Cognitive Career Theory, Theory of Reasoned Action.

Introduction

Malaysia has its work cut out if it is to produce 60,000 accountants by 2020 as part of the profession's contribution to the Economic Transformation Program (ETP). Launched in 2010, the ETP was part of

Malaysia's National Transformation Program, whose goal is to elevate the country to developed nation status by 2020. In order to meet that ambition, Malaysia will need to almost double the number of accountants. The government and stakeholders in the profession acknowledge that accountancy is one of the key areas where the country is significantly under-served, and the public and private sectors need to ensure that the demand-driven by Malaysia's steady and strong economic growth is met. There are currently just over 33,000 members registered with the Malaysian Institute of Accountants (MIA) even now we are in the first quarter of the year 2020. As a national accountancy body, the MIA is working together with all the relevant stakeholders to ensure there is an adequate supply of qualified accountants in Malaysia.

Public universities are making huge strides in building the profession in the country, working closely with the government, academic partners such as professional bodies (ACCA, ICAEW, etc.) as well as regulatory bodies like MIA. There are currently have more than 4,000 undergraduates accounting students in Malaysia Public universities. While not all of these will end up as professional accountants, several empirical research claims that only 30 percent of accounting graduates are actually practicing accounting (Dibabe, Wubie and Wondmagegn, 2015; Mustapha and Hassan, 2012; Lanson, 2010) and only 28.2% of accounting graduates are interested to build a career as professional accountants (Mustapha and Hassan, 2012). Based on the low figures among graduates who are interested in the profession, this study tries to identify the factors that influence accounting student's career choice decision making in Malaysian public universities.

There are a few theories explaining the career choice of decision making. Among the theory are Social Cognitive Career Theory (SCCT) and Theory of Reasoned Action (TRA). Social cognitive career theory (SCCT) is a relatively new theory that is aimed at explaining three interrelated aspects of career development: (1) how basic academic and career interests develop, (2) how educational and career choices are made, and (3) how academic and career success is obtained (Lent, Brown, & Hackett, 2006). This study focuses on how a career choice is made. Three intricately linked variables—self-efficacy beliefs, outcome expectations, and goals—serve as the basic building blocks of SCCT. Self-efficacy refers to an individual's personal beliefs about his or her capabilities to perform particular behaviors or courses of action. Outcome expectations refer to beliefs about the consequences or outcomes of performing particular behaviors. Personal goals may be defined as one's intentions to engage in a particular activity or to attain a certain level of performance.

SCCT's Career Choice Model

Arising largely through self-efficacy and outcome expectations, career-related interests foster particular educational and occupational choice goals. SCCT posits conditions that increase the probability that people will be able to pursue their interests as well as conditions where interests may need to be compromised in making career-related choices. Collectively labeled "environmental influences", this refer to the levels of support (e.g., family financial and emotional support), barriers (e.g., lack of finances, inadequate levels of education), and opportunities available to the individual. Simply put, SCCT hypothesizes that interests will be a more potent predictor on the types of choices people make under supportive rather than under more restrictive environmental conditions. Under the latter conditions, one's interests may need to be bypassed or compromised in favor of more pragmatic, pressing, or culturally acceptable considerations.

Theory of Reasoned Action (TRA)

The Theory of Reasoned Action (TRA) suggests that a person's behavior is determined by their intention to perform the behavior and that this intention is, in turn, a function of their attitude towards the behavior and subjective norms (Fishbein and Ajzen, 1975). The best predictor of behavior is intention or instrumentality (a belief that the behavior will lead to the intended outcome). Instrumentality is determined by three things: their attitude toward the specific behavior, their subjective norms, and their perceived behavioral control. The more favorable the attitude, the subjective norms and the greater the perceived control, the stronger the person's intention to perform the behavior.

According to TRA, if people evaluate the suggested behavior as positive (attitude) and if they think others want them to perform the behavior (subjective norm), this results in a higher intention (motivation) and this makes them more likely to perform the behavior. A high correlation of attitudes and subjective norms to behavioral intention and to behavior has been confirmed in many studies (Sheppard et al., 1998). However, the results of some studies gesture to a limitation of this theory: behavioral intention does not always lead to actual behavior. Research on the combination of the two theories (SCCT and TRA) is seldom to be investigated and being studied in Malaysia. These reasons become a motivation to replicate the study.

Literature Reviews

Research Model and Hypotheses

The current research was produced from the conceptual framework of the Social Cognitive Career Theory (SCCT) which was evolved and extended from Albert Bandura's general Social Learning Theory (SLT). SCCT focuses on three primary cognitive-person variables of career development including self-efficacy, outcome expectations, and personal goals. In an earlier study, Brown and Lent (1996) suggested that career choices and educational interests are developed from self-efficacy beliefs and expectations, and they stress the essentiality of students' beliefs about their achievement capabilities, the reasons of selecting specific fields, the initial career, faulty self-efficacy, and the ability to enter or succeed in college. In essence, person, environment, and behaviour variables mutually influence each other through complex linkages and Lent et al. (2000) went further and developed a conceptual framework for those individuals who had experience occupational choice difficulties. Lent et al. (2017), in a subsequent study, examined the social-cognitive factors that are able to predict academic satisfaction. The results of their research support conceptual factors of a social-cognitive model where academic goal progress, self-efficacy, and environmental support individually and collectively predict academic satisfaction among engineering majors.

The Theory of Reasoned Action (TRA) as proposed by Ajzen and Fishbein (1980) is a well-developed and widely applied behavioral model focused on personal interest and social influence (Djatej, Chen, Eriksen and Zhou, 2015). The TRA also draws its roots in Vroom's (1964) Expectancy Theory; the notion that career choice could be explained by an individual's belief that certain career would lead to defined outcomes weighted by his expectation of those outcomes.

The TRA has been widely used to explain individual behavior in human resources (Powell and Goulet, 1996), social psychology (Trafimow and Miller, 1996), technology adoption (Karahanna et al., 1999) and information systems (Trower et al., 1995, Zhang, 2007, Joshi and Kuhn, 2011, Sathapornvajana and Watanapa, 2012), Also, it has been applied to explain occupational intentions (Arnold et al.,

2006), specifically, examined interest in the health professions. In addition, Zhang (2007), and Joshi and Kuhn (2011) investigated students' intention to major in information systems.

This research is not the first research that had used the Theory of Reasoned Action (TRA) model to investigate a business student's choice of a career in Chartered Accountancy (CA). Felton, Dimnik, and Northey, (1995) has been using it in Canada, Solikhah, (2014) in Indonesia, Santos, Moura, and Almeida (2018); Alzgool (2019); Muhammad, Saoula, Issa & Ahmed (2019) in Brazil. The studies focus on investigating the factors that influence the behavioral intention of the students to follow a career in the accounting area. The limited number of papers that have applied the theory of reasoned action with different focus to research of business decision making indicates that there may well be opportunities for future research (Southey, 2011).

Proposed Research Model

This research develops the Research Model based on two theories which are Social Cognitive Career Theory (SCCT) and Theory of Reasoned Action (TRA). Three intricately linked variables—self-efficacy beliefs, outcome expectations, and goals—serve as the basic building blocks of SCCT. Self-efficacy refers to an individual's personal beliefs about his or her capabilities to perform particular behaviors or courses of action. Outcome expectations refer to beliefs about the consequences or outcomes of performing particular behaviors. Personal goals may be defined as one's intentions to engage in a particular activity or to attain a certain level of performance.

The TRA suggests that one's behavioral intention is collectively shaped by his/her attitude and subjective norms. By applying the TRA model, an individual's intention to pursue an accounting major/career is determined by two main components: personal interest (attitude towards accounting) and social influence (perceived subjective norm). Personal interest is formed by one's perception of the accounting profession and one's accounting-related self-efficacy (from SCCT). Social influence, on the other hand, is configured by one's perceptions of his/her significant others' evaluations of accounting as a major/career. Accordingly, we posit a research model for this study which is illustrated in Figure 1 and justified in the following paragraphs.

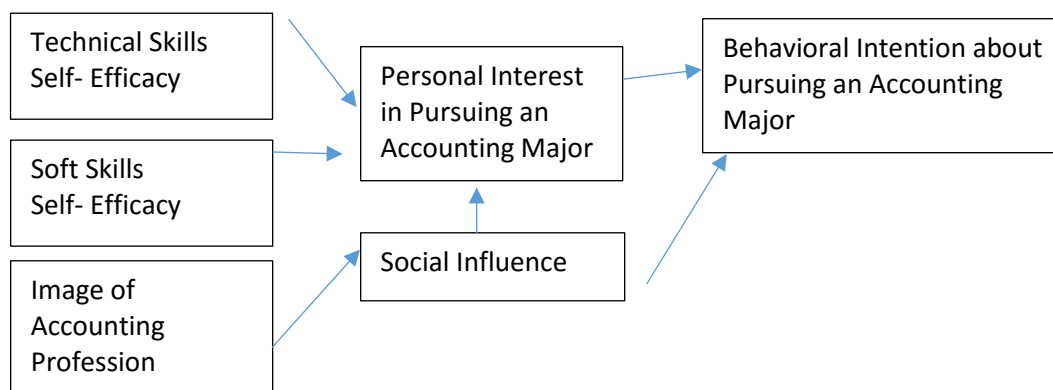


Figure 1-Research model

Self-efficacy refers to an individual's personal beliefs about his/her ability to successfully perform or accomplish a task. Social psychology literature suggests that one's self-efficacy is the primary determinant of goal setting, activity choice, willingness to expend effort, and persistence (Bandura, 1977). Prior studies also show that self-efficacy forms an individual's interest/attitude (Guskey, 1988;

Busch, 1995) and influences his/her academic and career-related choice and performance (Hackett and Lent, 1992; Sadri and Robertson, 1993; Khalid, Islam & Ahmed (2019). In this study, accounting self-efficacy is defined as an individual's belief that he/she is proficient in skills that are necessary to become an accounting major. We examine whether a student's personal interest to major in accounting is influenced by his/her efficacy beliefs. Whether a student with a strong accounting-related self-efficacy perceives few barriers and is more confident in his/her ability to undertake and persist in the accounting coursework, has a favourable attitude and has a stronger personal interest in an accounting major.

Hypotheses

Self-efficacy is divided into two categories which are technical skill and soft skill. Technical skills will measure an individual's belief that he/she is proficient in technical subjects (such as financial accounting and reporting, management accounting, taxation, audit, etc.) including analysis, judgment skills that are necessary to become an accounting major. On the other hand, the soft skills refer to several critical skills that are required in today's accounting profession. These skills have been identified by the Assessment Report on Accounting Program at Public Universities of Malaysia 2016 (Hala Tuju 3). Among the skills are teamwork, written and oral communication. Since technical skills and soft skills are both critical to the accounting study and career, we examine whether they are associated with a student's personal interest in accounting.

H₁: Accounting technical skill self-efficacy is associated with a personal interest in accounting.

H₂: Accounting soft skill self-efficacy is associated with a personal interest in accounting.

By applying the TRA model, personal interest is formed by one's perception on the accounting profession and one's accounting-related self-efficacy (as above). The image of accounting as a desk-bound boring bean-counting work makes the profession unattractive to business students (Malthus and Fowler, 2009). The stereotype of accounting professionals as geeky or antisocial has often been a factor suppressing students' interest in accounting careers (Allen, 2004). Hence accounting careers, despite having greater variety and social interaction, are often misperceived, and this misperception can contribute to the students' less positive attitude towards accounting careers (Francisco et al., 2003). We, therefore, posit that the inaccurate negative stereotypes associated with the accounting careers may negatively affect one's attitudes and personal interest in accounting careers.

H₃: Image of accounting profession is negatively associated with a personal interest in accounting.

One of the essential contributions that the TRA model offers is the inclusion of a social environment as a factor in an individual's career decision making. The TRA recognizes that individuals are influenced by the beliefs of people whom they consider important. Social influence is the influence that an individual attributes to relevant others (salient referents) about preferred behavior. Social influence plays a critical role in determining behaviors in a wide variety of domains, including career choice (Vallerand et al., 1992). In a recent TRA-based study of attraction towards health careers, Arnold et al. (2006) found that beliefs about relevant others' attitudes had strong impacts on one's vocational interest and career choice. Given that college students often lack a well-informed conception about accounting careers, their views and career decisions can be prominently influenced by the people who are important to them.

H₄: Relevant others' beliefs are positively associated with a personal interest in pursuing accounting as a major.

H₅: Relevant others' beliefs are positively associated with an intent to pursue accounting as a major. Personal interest, in this study, refers to an individual's overall view and attitudes about the accounting major. In general, a higher personal interest and a more positive attitude toward accounting is expected to be associated with a greater intention to pursue an accounting major, though the positive correlation may not be perfect and can be affected by other factors such as challenging field of study (Djatej, Chen, Eriksen, Zhou, 2015 ; Muhamad, Salleh and Nordin, 2016)

H₆: Personal interest in accounting is positively associated with intent to pursue accounting as a major.

Research Method

This study had utilized an online Google survey to test the proposed research model. The instrument was adopted from Djatej, Chen, Eriksen and Zhou (2015) to capture each of the constructs identified in our model. The questionnaire had utilized a five-point, Likert- scale ranged from 1="strongly disagree" to 5="strongly agree".

A total of 243 useable responses were collected from undergraduate students who had registered in the 1st to 4th years accounting program offered by nine Public Universities in Malaysia for the year of 2018/19. At the beginning of the semester, instructors had distributed the link of the questionnaire to all accounting students in their accounting classes. We included an email address and matrix number as a means of control, to avoid a repeating response.

IBM SPSS statistic version 22 has been used for running the multi regression test. Additionally, we had also used the Partial Least Squares (PLS), more specifically WarpPLS version 6 as a supplementary to support the result. Table 1 reports the statistics for the constructs. It should be noticed that all individual item loadings had exceeded the 0.7 level of Cronbach's Alpha, indicating the satisfaction of internal consistency reliability (Malhotra and Birks, 2007, p.358). Moreover, Fornell and Larcker (1981) had provided a recommended threshold that composite reliability is above 0.6 and the Average Variance Extracted (AVE) more than 0.5 for the construct internal consistency is evidenced. Taken as a whole, the results of this study suggest discriminant validity, convergent validity, and the reliability of the scales.

Table 1: Reliability and Validity of the Constructs

	No. of Indicators	Cronbach's Alpha (α)	Composite Reliability	AVE
Technical skill self-efficacy	4	0.740	0.815	0.525
Soft skill self-efficacy	3	0.700	0.631	0.565
Image	5	0.829	0.866	0.524
Social influence	4	0.870	0.899	0.690
Personal interest	2	0.826	0.872	0.773

Findings

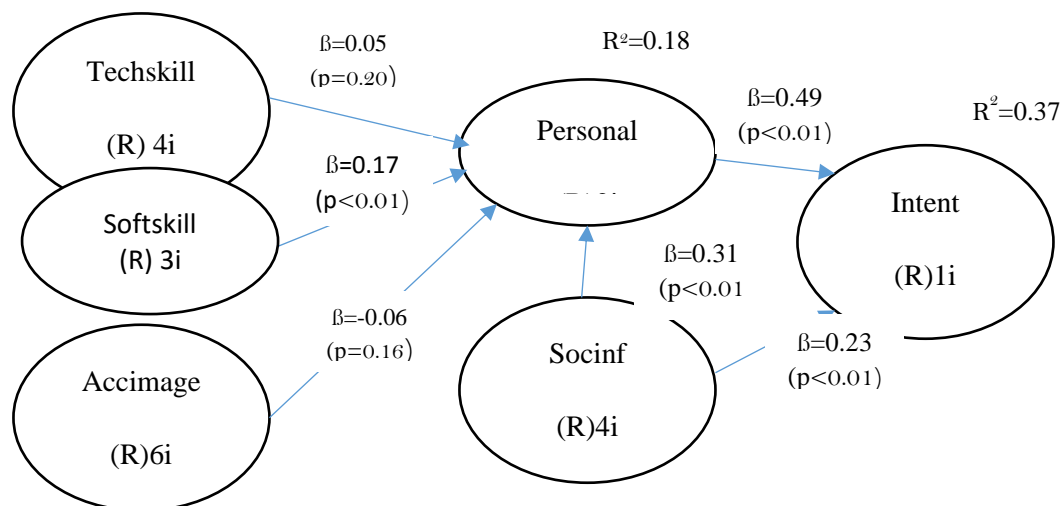


Figure 2: Factors influencing the personal interest, and behavioural intention

The R-square results indicate in Figure 2 shows the model explains a sizeable proportion of the variance in attitude toward pursuing an accounting degree or personal interest in pursuing an accounting major (*represent by "Personal"*) (18%) and behavioral intentions about pursuing an accounting major (*represent by "Intent"*) (37%). All hypotheses, except H1 and H3, were supported. Specifically, no evidences are found to support H1 that technical skill self-efficacy (*represent by "Techskill"*) has an effect on the personal interest in pursuing accounting as major. However, we find support for H2 (path coefficient =.17, significant at <.01) that the students' soft skill self-efficacy (*represent by "softskill"*) has a positive effect on the personal interest in pursuing accounting as a major. With regards to H3, our findings do not have significant support that an image of the accounting profession (*represent by "Accimage"*) is negatively associated with a personal interest in an accounting major. Concerning H4 and H5, we find resounding evidence that social influence (*represent by "Socinf"*) has a positive effect on a student's personal interest in accounting

(path coefficient =.31, significant at <.01), and has positively affect behavioral intentions on pursuing accounting as their major (path coefficient =.23, significant at <.01), as a result, both H4 and H5 are supported. Last of all, a student's personal interest in accounting as a major has a positive effect on his/her behavioral intention on pursuing accounting as a major, which supports H6 (path coefficient =.49, significant at <.01)

Discussion and Conclusion

Overall, our results show that when choosing to major in accounting, students in Malaysia are collectively motivated by accounting-related soft skill self-efficacy and social influence (normative beliefs). More specifically, students who have high confidence in their soft skill ability and who have received encouragement by significant others are more likely to choose accounting as their major. This result is contrasted with Djatej, Chen, Eriksen and Zhou (2015) which shows that soft skill self-efficacy does not positively affect the attitude toward accounting.

The result may be influenced by policymaker, media, and researcher which are focused and emphasized on soft skills. As an example, James and James (2004), posit that in recent times that technical skills alone cannot secure employment. There has been an emerging focus on soft skills around the world as they are deemed to be imperative for organizational productivity (Nealy, 2005; Seetha, 2014). In the United Kingdom, it has been found that organizations have to spend more money to train their underperforming managers with the said soft skills as they are not adequately trained and prepared for the working world (Garwood, 2012). A survey by the Workforce Solutions Group at St. Louis Community College in the United States finds that more than 60% of employers feel that young managers do not have the necessary communication and interpersonal skills which represents an increase of approximately 10% in two years. A large majority of employers concede that today's new graduates are unable to think critically and creatively, solve problems or write well (White, 2013).

In Malaysia, the National Graduate Employability Blueprint 2012-2017 stated that Malaysian industries are focused on a specific skill set that the graduates must possess when applying for a job. Consequently, various writers have put an emphasis on soft skills and start to outline a variety of dimensions to represent soft skills such as communication skills, low self-confidence, poor problem-solving skills and poor attitude towards work (Ministry of Education, 2012). The industries had also made a paradigm shift in the 21st century that forced upon the importance of soft skills and that it has become critical even in the technical industries (Seetha, 2014). This confirms the sentiment that equipping graduates with soft skills can make a difference in obtaining and retaining a job that they had been hired for.

The results obtained emphasized on the opinions of professionals in the area, family, teacher, and significant others that are relevant for this decision. Consistent with Djatej, Chen, Eriksen, and Zhou, (2015); Dibabe, Wubie, Wondmagegn (2015); Rababah (2016) Santos, Moura, Almeida, (2018) our results show that relevant others' (family, teacher, close friend and significant others) attitudes influence students' personal interest and major choice in accounting. Students who had receive a more positive encouragement from their relevant others have a higher regard for accounting and,

thus, are more likely to choose accounting as their major. However, Zotorvie, (2016) found that only teachers have an influence on the career choice among accounting while the influence of peers and parents or family members less important.

Responding to the findings discussed above, the people involved in managing accounting programs are urged to take two actions. First, they can actively identify and recruit students with a high soft skill self-efficacy who are expected to have a more positive attitude toward the accounting major. Secondly, accounting programs can stress on the importance of communication and teamwork skills in the success of an accounting major as well as an accounting profession. The training of accounting programs in Public Universities, as well as an assessment of subjects, should include the elements of soft skills. Without ignoring the importance of technical skills, accounting programs should attempt to counter the misconception of those students with superior soft skill self-efficacy that technical skills do not contribute to become a success in accounting. As a matter of fact, a wealth of recent research has demonstrated how significant communication, interpersonal, and teamwork skills are important to the accounting profession as mentioned above.

The results of this study had also provided evidence that relevant others' beliefs are positively associated with one's attitude toward accounting as a major as well as one's intention to pursue accounting as a major. Our results indicate that attitude toward accounting is a crucial determinant of intention to major in accounting; in other words, attitude is a strong predictor of behavioral intention. In light of this conclusion, accounting programs, and the accounting profession, in order to better attract the best and brightest students, should focus on changing the students' attitudes toward accounting by implementing curriculum and activities that will help create a more positive attitude and perception. Precisely, we suggest utilizing accounting career talks as a co-curricular activity and bring together the parents as well as accounting teachers to increase their awareness of the accounting profession and why they should choose accounting as a major.

Practical Contribution, limitation and Suggestion for Future Research

Attracting, hiring and retaining someone who has a genuine interest in the profession will lead to a more positive work environment, happier staff, and more productivity. It's become a challenge to public universities and employers to determine whether the candidate suitable for attending the accounting program offered by universities or to the accounting job offered by employers. When deciding whether a candidate is fit, consider soft skill efficiency such as communication styles as well as personal interest such as beliefs, outlooks, attitudes, and behaviors that are congruent with the profession. It's hard to know who will fit the profession, but parents, friends and accounting educators may influence the candidate intends to become an accountant

This study is limited to testing a few variables only and it presents only 37% of the model. Other variables may influence students' personal interests and major choices in accounting such as the role of social media. Future research may include the impact of social media such as Facebook, Twitter, Instagram on the image of the accounting profession consequently to personal interest towards the profession.

Many students may put salary as the most important factor which influences the future career choice especially when they come from low and medium-income family. This study excludes this factor. Everyone has different needs and ways of life that is why they would think twice when considering a correct and reasonable job. Future research may include the students' perception of the accounting profession as a demanding career (long working hours) with a low salary as this may influence the interest towards the profession.

Acknowledgement

This work was funded and supported by the Grant of Universiti Putra Malaysia [Putra Grant reference number UPM/700-2/1/GP/2017/9582800].

References

- Alzgoool, M. (2019). Nexus between Green HRM and Green Management towards Fostering Green Values. *Management Science Letters*, 9(12), 2073-2082.
- Ministry of Higher Education Malaysia. (2012). *The National graduate employability blueprint 2012-2017*. Serdang: Universiti Putra Malaysia Press.
- Ajzen, I., & Fishbein, M. (1980). *Understanding Attitude and Predicting Social Behavior*. Englewood Cliffs, NJ: Prentice-Hall Inc.
- Allen, C. (2004). Business Students' Perception of the Image of Accounting. *Managerial Auditing Journal*, Vol. 19, No. 2, 235-258.
- Arnold, J., Loan-Clarke, J., Coombs, C., Wilkinson, A., Park, J., & Preston, D. (2006). How Well Can the Theory of Planned Behavior Account for Occupational Intentions? *Journal of Vocational Behavior*, Vol. 69, No. 3; 374-390.
- Bandura, A. (1977). *Self-Efficacy: The Exercise of Control*. New York: Freeman.
- Bandura, A. (1986). *Social foundations of thought and action: A social cognitive theory*. Englewood Cliffs, NJ: Prentice Hall.
- Brown, D., & Lent, W. (1996). A Social Cognitive Framework for Career Choice Counseling. *The Career Development Quarterly*, (Vol. 44, No. 4) 354-356.
- Busch, T. (1995). Gender Differences in Self-Efficacy and Attitudes Toward Computers. *Journal of Educational Computing Research*, Vol. 12, No. 2, 147-158.
- Dibabe, T. M., Wubie, A. W., & Wondmagegn, G. A. (2015). Factors that Affect Students' Career Choice in Accounting: A Case of Bahir Dar University Students. *Research Journal of Finance and Accounting*, 146-153.
- Djatej, A., Chen, Y., Eriksen, S., & Zhou, D. (2015). Understanding Students' Major Choice in Accounting: An Application of The Theory of Reasoned Action. *Global Perspectives on Accounting Education*, 53-72.
- Felton, S., Dimnik, T., & Northey, M. (1995). A theory of Reasoned Action Model of The Chartered Accountant Career Choice. *Journal of Accounting Education*, Vol. 13, No. 1, pp. 1-19.
- Fishbein, M., & Ajzen, I. (1975). *Belief, Attitude, Intention and Behaviour: An Introduction to Theory and Research*. Addison-Wesley, Reading.
- Fornell, C., & Larcker, D. F. (1981). Structural Equation Models with Unobservable Variables and Measurement Error: Algebra and Statistics. *Journal of Marketing Research*, 382-388.

- Francisco, W. H., Noland, T. G., & Kelly, J. A. (2003.). Why Don't Students Major in Accounting? *Southern Business Review* , Vol. 29, No. 1, 37-40.
- Garwood, R. (2012). *Supporting the underperforming manager: Teaching the soft skills that can make all the difference.* . Human Resource Management International Digest, 20(1), 39–42.
- Guskey, T. R. (1988). Teacher Efficacy, Self-concept, and Attitudes Toward the Implementation of Instructional Innovation. *Teaching and Teacher Education* , Vol. 4, No. 1, 63-69.
- Hackett, G., & Lent., R. W. (1992). Theoretical Advances and Current Inquiry in Career Psychology,. In S. D. Brown, & R. W. (eds)., *Handbook of Counseling Psychology, 2nd edition* (pp. 419-451.). Oxford: John Wiley & Sons) .
- James, R. F., & James, M. L. (2004). Teaching career and technical skills in a “mini” business world. *Business Education Forum*.
- Joshi, K. D., & Kuhn., K. (2011). What Determines Interest in An IS Career? An Application of the Theory of Reasoned Action. *Communications of the Association for Information Systems*, 33-158.
- Karahanna, E., Straub, D. W., & Chervany., N. L. (1999). Information Technology Adoption Across Time: A Cross-sectional Comparison of Pre-adoption and Post-adoption Beliefs. . *MIS Quarterly*, Vol. 23, No. 2,183-213.
- Khalid, N., Islam, D. M. Z., & Ahmed, M. R. M. (2019). Sentrepreneurial Training and Organizational Performance: Implications for Future. *Humanities & Social Sciences Reviews*, 7(2), 590-593.
- Larson, J. (2010). Malaysia needs 60,000 accountants. Kuala Lumpur: Utusan Malaysia.
- Lent, R. W., Brown, S. D., & Hackett, G. (2000). Contextual supports and barriers to career choice: A social cognitive analysis. *Journal of Counseling Psychology*, 47, 36–49.
- Lent, R. W., Brown, S. D., & Hackett, G. (2006). Social cognitive career theory. In J.H.Greenhaus, & G.A.Callahan, *Encyclopedia of career development: Volume 2* (pp. 1-12). Publisher: Sage.
- Lent, R. W., Taveira, M., Figuera, P., Dorio, I., Faria, S., & Gonçalves, A. M. (2017). Test of the social cognitive model of well-being in Spanish college students. *Journal of Career Assessment*, 27, 135–143.
- Malhotra, N., & Birks, D. (2007). *Marketing Research: an applied approach: 3rd European Edition*. Harlow, UK.: Pearson Education.
- Malthus, S., & Fowler., C. (2009). Perceptions of Accounting: A Qualitative New Zealand Study. *Pacific Accounting Review*, Vol. 21, Issue 1, 26 - 47.
- Muhamad, H., Salleh, M. M., & Nordin, M. S. (2016). Factors influencing career choice of accounting students in University Putra Malaysia: Qualitative pilot study. *Journal of Advanced Research in Social and Behavioural Sciences* 5, 25-34.
- Mustapha, M., & Hassan, M. H. (2012). Accounting Student's Preception on Pursuing Professional Examination. *International Journal of Education*, Vol. 4, 1-15.
- Muhammad, K., Saoula, O., Issa, M., & Ahmed, U. (2019). Contract Management and Performance Characteristics: An Empirical and Managerial Implication for Indonesia. *Management Science Letters*, 9(8), 1289-1298.
- Nealy, C. (2005). Integrating soft skills through active learning in the management classroom. . *Journal of College Teaching & Learning*, 2(4), 1-6.

- Powell, G. N., & Goulet, L. R. (1996.). Recruiters and Applicants' Reactions to Campus Interviews and Employment Decisions. *Academy of Management Journal*, Vol. 39, No. 6, 1619-1640.
- Sadri, G., & Robertson, I. T. (1993). Self-Efficacy and Work-Related Behavior: A Review and Meta-Analysis. *Applied Psychology: An International Review*, Vol. 42, No. 2, 139-152.
- Santos, E. A., Moura, I. V., & Almeida, L. B. (2018). Students' Intention to pursue a career in Accounting from the Perspective of the theory of Planned Behavior. *Journal of Education and Research in Accounting*, 63-78.
- Sathapornvajana, S., & Watanapa, B. (2012). Factors affecting student's intention to choose IT program. *Procedia Computer Science*, 13; 60 – 67.
- Seetha, N. (2014). Are Soft skills Important in the Workplace? – A Preliminary Investigation in Malaysia. *International Journal of Academic Research in Business and Social Sciences*, 44-56.
- Sheppard, B., Hartwick, J., & Warshaw, P. (1988). The theory of reasoned action: A meta-analysis of past research with recommendations for modifications and future research. *Journal of Consumer Research*, 325-343.
- Solikhah, B. (2014). An application of theory of planned behavior towards CPA career in Indonesia. *International Conference on Accounting Studies 2014, ICAS 2014, 18-19 August 2014, Kuala Lumpur* (pp. 397 – 402). Kuala Lumpur: Procedia - Social and Behavioral Sciences.
- Southey, G. (2011). The theories of reasoned action and planned behaviour applied to business decisions: A selective annotated bibliography. *Journal of New Business Ideas and Trends*, 9(1), 43-50.
- Trafimow, D., & Miller, A. (1996). Predicting and Understanding Mental Practice. *The Journal of Social Psychology*, Vol. 136, No. 2, 173-180.
- Trower, J. K., Willis, G. W., & Dorsett, D. (1995). An Evaluation of Factors Influencing Intentions to Major in Information Systems. *Journal of Information Systems Education*, 206-215.
- Vallerand, R. J., Deshaies, P., Cuerrier, J. P., Pelletier, L. G., & Mongeau, C. (1992). Ajzen and Fishbein's Theory of Reasoned Action as Applied to Moral Behavior: A Confirmatory Analysis. *Journal of Personality and Social Psychology*, Vol. 62, No.1, 98-109.
- Vroom, V. H. (1964). *Work and motivation*. Oxford, England: Wiley.
- Zhang, W. (2007). Why IS: Understanding Undergraduate Students' Intentions to Choose An Information Systems Major. *Journal of Information Systems Education*, Vol. 18, No. 4, 447-458.
- Zotorvie, J. S. (2016). Determinants of Career Choice among Students of Institute of Chartered Accountants (Ghana). *European Scientific Journal November*, 255-274.