University Students’ Intentions to become Accountants: Examination using Fishbein and Ajzen’s Theory

*Erlane K Ghani a, Nur Faezzah Mohamad b, Mazurina Mohd Ali c, Kamaruzzaman Muhammad d, Faculty of Accountancy, Universiti Teknologi MARA, Malaysia,  
*Corresponding Author Email: erlanekg@salam.uitm.edu.my

This study aims to examine the factors influencing accounting students to become accountants. Specifically, this study examines the influence of three factors namely, personal attributes, persons prompted career path and career exposure on students’ intention to become accountants. Using a questionnaire survey on 330 first and final year accounting students of a public university in Malaysia, the results show that personal attributes and career exposure significantly influence the students’ intention to become accountants. However, the result of this study shows that a persons prompted career path is not a significant factor in influencing their intention to become accountants. The findings in this study implicate that students’ interest in accounting plays a significant role in their preference to be in the accounting profession. Therefore, educators in the universities need to play an important role in nurturing the students’ interest to become accountants. This can be done by implementing creative teaching and learning environments to gain students’ interest and ensure that the accounting knowledge can be delivered effectively.

**Key words:** Personal attributes, persons prompted career path, career exposure, students’ intention, accounting profession.

**Introduction**

The accounting profession is not new in Malaysia. To become a certified public accountant (CPA) in Malaysia, the accounting graduates from public universities are required to become members of the Malaysian Institute of Accountants (MIA). At present, MIA only recognizes accounting graduates who graduate from the public universities or from professional accounting studies such as the Chartered Institute of Management Accountants (CIMA),
Malaysian Association of Certified Public Accountants (MACPA) and Association of Chartered Certified Accountants (ACCA). That is, MIA only accepts candidates for membership who hold the relevant academic qualification listed under the Accountants Act 1967.

In 1995, the Malaysian government targeted and expected that the number of professional accountants in the country would reach 65,000 by 2020 (Sani, 2016; Bernama, 2017; Pim, 2017). The high number of professionals is expected to help boost the country’s economy and business environment (Zakaria, Fauzi & Hassan, 2012). However, statistics have shown that the number of professional accountants registered with the MIA increased from 33,000 in 2015 to 36,000 in 2017. With just one year away from 2020, the number of professional accountants is still far behind the target despite the high number of accounting graduates produced by the universities in Malaysia.

To achieve the target of 65,000 certified accountants, the government has encouraged universities to provide education at the highest level for their students so that they can contribute to the nation’s economic well-being (Ghani & Muhammad, 2019). This has put pressure on Malaysian universities to increase the number of qualified accounting graduates and meet the nation’s expectation. Universities need to ensure that their accounting graduates are of high quality and are equipped with the necessary knowledge, skills and values. The universities also have the responsibility of instilling the importance of the accounting profession to their accounting students. The ability of the universities to provide quality accounting graduates that can meet contemporary demands will reflect their educational process success. However, studies have shown that accounting graduates would rather opt for other professions due to higher salaries and interest, (Ghani, Tarmezi, Muhammad, Mohd Ali & Nabilah, 2019) or accounting graduates are not aware of the opportunities and benefits of being a professional accountant (Nasir, Ghani & Said, 2009; Marangoz & Var, 2018). This is alarming as the target of 65,000 professional accountants would be more unachievable.

This study aims to examine students’ intention to become professional accountants using the Fishbien and Ajzen’s theory. Specifically, this study examines the factors influencing the students’ intention to become professional accountants. The findings of this study will serve as a point of reference for the government, universities and professional bodies to formulate appropriate ways to sustain accounting students and develop them into professional accountants. The next section reviews the related literature, followed by the presentation of the research framework and hypotheses of this study. The subsequent section outlines the research methodology, followed by the results and discussions. The final section concludes this study.
Literature Review

A large body of the existing accounting literature address the concerns of the accounting profession. Several studies have argued that the professional accounting bodies are facing ongoing challenges in retaining accounting graduates (Albrecht & Sack, 2000; Tan & Laswad, 2006; Inglis, Shelly, Morley & De Lange, 2011). One of the challenges faced by the accounting profession is the increased competition within the accounting profession for traditional reporting, audit services and the broadening accounting-related services (Inglis et al., 2011). The challenges escalate with the emergence of the non-accounting regulated competitors. Although there are greater work opportunities for the accounting profession, there have been cases where accounting graduates have opted to leave the accounting profession for alternative career paths (Velayutham & Rahman, 2000).

Within the accounting literature, there are several studies that have examined career choice in the accounting discipline. These studies show that students tend to choose accounting as their career due to earning potential and career opportunities (Tan & Laswad, 2006). Similarly, students choose accounting as a profession because they perceive accountants to experience faster than average employment growth (Dibabe, Wubie & Wondmagegn, 2015). Many studies have identified job availability, opportunities for advancement, job security and financial compensation also influence students to choose the accounting profession (Horowitz & Riley, 1990; Said, Ghani, Hashim & Nasir, 2014; Zakaria et al., 2012). On the other hand, there are studies that have argued that society often perceives accountants as “number crunchers”, with an emphasis on numerical accuracy, routine recording and calculations. Of consequence, this has led the students opting not to choose the accounting profession (McDowall & Jackling, 2010).

The theory of reasoned action developed by Fishbien and Ajzen (1975) has been used by many studies in the behavioural field to explain acts that are performed based on behavioural intentions while intention is determined by the individual’s attitude and subjective norms in relation to the behaviour. Attitude is described as the personal feelings of someone in affecting their behaviour either in a positive, or negative condition. Subjective norm is defined as the belief where a specific person or group, thinks he/she should or should not perform such behaviour (Fishbein & Ajzen, 1975). A study by Felton, Dimnik, and Northey (1995) indicated that attitudes towards the act or behaviour relate to the individual’s personal factors while subjective norms relate to the individual’s social influence.

Within the accounting discipline, studies have applied the theory of Fishbien and Ajzen (e.g. Amin, Rahman, & Ramayah, 2009; Felton, Dimnik & Northey, 1995; Jackling, de Lange, Philips & Sewell, 2012; Law & Yuen, 2012; Law, 2010). A study by Felton et al. (1995) used the theory of Reasoned Action model to predict the choice of a chartered accountant career.
among graduating business students. Their findings stated that the attitude towards a chartered accountant career is significant with the business students’ decision to pursue a chartered accounting career. A study conducted by Law (2010) in Hong Kong indicated that intrinsic factors and parental influence are important in influencing the decisions of accounting students’ in selecting a career in public accounting. According to Amin et al. (2009), attitude and subjective norms have a significant affect towards students’ intention to enter Islamic accounting courses in Malaysia. According to Law and Yuen (2012), intrinsic interest and parental influence are important in predicting Hong Kong students choosing an accounting major. Jackling et al. (2012) noted that there are positive attitude towards choosing accounting as a career among local and international students in Australia.

A group of studies have identified several factors that influence students’ intention to become professional accountants. One of the factors is personal belief, which can strongly influence a person’s behaviour in the selected matter of interest. The personal beliefs in this study are intended to investigate and measure the students’ interest in accounting. Most of the previous studies have revealed that the main influence in career choice is self-interest of the student. According to Ahmad, Ismail and Anantharaman (2015), intrinsic interest is the most influential factor for Malaysian accounting students to pursue a career in the accounting profession. The recent study by Ng, Lai, Su, Yap, Teoh and Lee (2017) found that intrinsic motivation is parallel to the students’ choice of career path and it is contributed to by the interest in calculation and accounting subjects among private university students in Malaysia. Zotorvie (2016) discovered that the personal interest of the respondents is one of the determinants in their career choice where the students’ interest in calculation subjects, and their ambitions to be an accountant, happen to be the main considerations in their career decision among students of the Institute of Chartered Accountants in Ghana.

Muhamad, Mohd Salleh and Mohd Nordin (2016) noted that accounting students’ perceived interest arose from career opportunities, great interest in calculation, and a career match with their ability, as the main keys for their career choice decision. Sugahara, Boland and Cilloni (2008), in their study among a variety of nationality groups in Australia, found that the intrinsic value of students is significant to the choice of an accounting major. Students are unlikely to choose an accounting major if they do not possess an intrinsic value of the accounting profession. Hence, personal beliefs are positively associated with a student’s intention to become accountants. Therefore, the following hypothesis is proposed:

\[ H1 – There \text{ } is \text{ } a \text{ } significant \text{ } positive \text{ } relationship \text{ } between \text{ } personal \text{ } beliefs \text{ } and \text{ } a \text{ } student’s \text{ } intention \text{ } to \text{ } become \text{ } an \text{ } accountant \]

Another factor is a career influencer. Studies have shown that career influencer’s such as parents and siblings are always the most influential people on a student’s career. Other than
families career influencers can be friends, educators, media, public/society and career counsellors; previous literatures support this theory. Odia and Ogiedu (2013) discovered that counsellors, parents and friends exert a significant influence among accounting students in choosing accounting. Family members who are working in an accounting position, such as accountants and auditors, play a major part in influencing school students to study accounting at university (Jaaffar, Syed Ibrahim, Mohd Pauzi, Shamsudin, Karim, Ahmad & Muhammad, 2017). The influence from parents, teachers, peers and career advisors are significant to the Iranian students’ decision to major in accounting (Dalcı, Arasli, Tumer & Baradarani, 2013). Jackling et al. (2012) proved that parents and peers influence Australian and international students’ career choice the most.

Family members, especially students’ mothers, have a great influence to students’ career choice since they can provide support, guidance and encouragement to their children (Muhamad et al., 2016). Public university students in Malaysia mostly attained their career influence from family, society and their educators (Nasir et al., 2009). Hence, career influencers are positively associated with a student’s intention to become an accountant. Therefore, the following hypothesis is proposed:

**H2 – There is a significant positive relationship between career influencers and a student’s intention to become an accountant**

Career exposure is seen as a stage for students to gather information about potential careers. The exposure of careers can be a major guideline for students to choose their career path. Universities and professional bodies are responsible for giving students guidance and exposure to help them select their career. Career exposure is found to have a positive relationship towards career path among accounting students in private universities in Malaysia, where respondents are likely to agree with the fact that career exposure made through universities and with involvement of professional bodies is adequate in promoting the accounting profession (Ng et al., 2017). More than half of the respondents from Malaysian public universities where found to have an experience in attending career exposure activities, with the most exposure obtained from professional accounting bodies and lecturers (Ghani et al., 2008).

According to Muhamad et al. (2016), approaches such as courses, workshops, seminars and placement programs in universities must be in line with the needs of the students, to ensure they get the right information about the accounting profession. Said et al. (2004) discovered that their respondents prefer a career as a public accountant as a result of their involvement in attending career exposure activities conducted by professional bodies. Hutaibat (2012) implied that the collaboration between professional bodies and academic institutions could
influence students’ career path. Hence, career exposure is positively associated with a student’s intention to become an accountant. Therefore, the following hypothesis is proposed:

**H3 – There is a significant positive relationship between career exposure and a student’s intention to become an accountant**

**Research Design**

**Sample Selection**

This study chose students enrolled in accounting courses from four public universities in Malaysia. These students were selected as the accounting degree provides them the basic qualification to become accountants in Malaysia. More specifically, the students are first and final year undergraduate students who are currently pursuing accounting courses. The first year accounting students are chosen because, arguably, this group has limited, if any, exposure on what an accounting career is and what it has to offer. Therefore, their perceptions towards an accounting career may be clouded by the lack of understanding of this career. The final year students are chosen because, arguably, after being exposed to the accounting process and environment for a certain period of time in university, their understanding on an accounting career would be clearer. Using the sample size recommended by Tabachnick and Fidell (2013), this study takes a sample of 400 students.

**Research Instrument**

This study utilizes a questionnaire as the research instrument. The questions in the questionnaire are adapted from previous literature studies and modified to suit the objectives of this study (Ghani et al., 2008; Hutaibat, 2012; Odia & Ogiedu, 2013). The final questionnaire in this study consisted of three (3) sections. The first section (Section A) asked the respondents about their demographic information. There are 6 questions in this section and it required the respondents to tick the boxes provided to indicate their gender, mode of the study, current year of study, reasons for studying accounting, most preferred career and their intention to pursue a professional qualification.

In Section B, the respondents were asked about their perceptions on their intention to become accountants. In the last section, Section C, the respondents were asked about their perceptions on factors influencing them to become accountants and it comprised 3 parts. Part I (personal beliefs) consisted of 5 statements, part II (career influencers) consisted of 5 statements, and part III (career exposure) consisted of 5 statements. In these 3 parts, the respondents were required to express their thoughts on any element that they think is important in influencing them to enter the accounting profession.
Data Collection

Four hundred questionnaires were distributed randomly to undergraduate students in the Faculties of Accountancy of the four public universities. The questionnaires were distributed via a messaging application that provided a survey link to the students during normal class hours. With the help of lecturers and students from the respective universities, the questionnaire survey link was successfully distributed via the messaging application to the respondents. Once the survey links were opened by the respondents, they can immediately fill out the questionnaire and submit their answers as soon as the survey was completed. To maintain the confidentiality of the data, the respondents’ details, such as name and student identification number, were not required. Out of the 400 questionnaires distributed, 330 completed questionnaires were completed and returned, resulting in a response rate of 83%.

Results and Discussion

Students’ Intention to become Accountants

Table 1 presents the descriptive analysis of the undergraduate accounting students’ intention to become accountants. The score acquired for each of the statements (SI1 to SI10) was averaged to generate the mean scores as displayed in the table above. The means obtained for each statement were sorted from highest to smallest value, as shown in Table 1, to determine the level of agreement among the respondents towards those statements. The mean for all statements are between the values of 3.55 and 4.39. They can be divided into two categories of means, where the first category is the top 5 highest means which have values above 4.00, while the second category is a group of means with values below 4.00.

Table 1: Rank of Statements for Students’ Intention to become an Accountant

<table>
<thead>
<tr>
<th>Rank</th>
<th>Code</th>
<th>Statement</th>
<th>Mean</th>
<th>Std Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>SI2</td>
<td>I believe that accounting is a well-respected profession</td>
<td>4.39</td>
<td>0.70</td>
</tr>
<tr>
<td>2</td>
<td>SI5</td>
<td>I want to be an experienced person in this accounting profession</td>
<td>4.29</td>
<td>0.84</td>
</tr>
<tr>
<td>3</td>
<td>SI9</td>
<td>For me, the ability to handle and cope with work pressure is important for an accountant</td>
<td>4.28</td>
<td>0.81</td>
</tr>
<tr>
<td>4</td>
<td>SI4</td>
<td>I am aware that there is a great job market demand in this profession</td>
<td>4.22</td>
<td>0.81</td>
</tr>
<tr>
<td>5</td>
<td>SI1</td>
<td>For me, being an accountant has a lot of prestige</td>
<td>4.13</td>
<td>0.77</td>
</tr>
<tr>
<td>6</td>
<td>SI3</td>
<td>I am interested in accounting</td>
<td>3.92</td>
<td>0.97</td>
</tr>
</tbody>
</table>
The first category consists of the highest rated statements which are SI2, SI5, SI9, SI4 and SI1 with the mean values of 4.39 ± 0.70, 4.29 ± 0.84, 4.28 ± 0.81, 4.22 ± 0.81, and 4.13 ± 0.77. On average, the respondents agreed that the accounting profession is a well-respected profession and has a lot of prestige. The respondents expressed their agreement with regards to the statement “I want to be an experienced person in this accounting profession.” They are also aware that the accounting profession has great market demand and requires the ability to cope with work pressure.

The second category recorded neutral responses from the respondents since the mean value is below 4.00 but higher than 3.00. The statements are SI3, SI10, SI7, SI8, and SI6 with the mean value of 3.92 ± 0.97, 3.87 ± 0.89, 3.81 ± 0.84, 3.67 ± 0.88, and 3.55 ± 0.95. Looking at the first three mean values, it can be seen that the respondents almost agree with the statements “I am interested in accounting profession since it offers a high paying job”, “I believe that I can achieve job satisfaction in the accounting profession” and “I definitely can apply my accounting knowledge in this accounting profession.” However, the lowest two means indicate that the respondents have a medium tendency to agree with using their technical skills ability in accounting and using their accounting degree qualifications to enter the accounting profession.

**Personal Beliefs**

Table 2 shows the descriptive analysis for the perceptions on the personal beliefs of the undergraduate accounting students. Five statements were used to measure the respondents’ agreement on personal beliefs. The mean for all the statements is between the values of 3.70 and 4.14. The highest mean score is for statement PF5 with the mean of 4.14 ± 0.80, followed by PF2 with the mean of 4.01 ± 0.92 and PF1 with the mean of 3.89 ± 1.00. These three
statements are interrelated because the levels of agreement are quite high. This implies that the respondents, who are good in calculation, will tend to have a high interest in the accounting field. This finding might be led by the respondent’s personal interest towards the accounting subject itself. For statement PF3 and PF4, each of the statements obtained the means of 3.82 ± 1.00 and 3.70 ± 1.04 respectively. The respondents are almost in agreement with both statements, they may enjoy being an accountant and they are willing to spend more time in studying accounting. Generally, all of the statements for the personal beliefs are marked with positive perspectives among the respondents.

**Table 2:** Perception on Personal Beliefs

<table>
<thead>
<tr>
<th>Code</th>
<th>Statement</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>PB1</td>
<td>I personally like accounting</td>
<td></td>
</tr>
<tr>
<td>PB2</td>
<td>For me, accounting is an interesting field</td>
<td></td>
</tr>
<tr>
<td>PB3</td>
<td>I would enjoy being an accountant</td>
<td>Odia and Ogiedu (2013)</td>
</tr>
<tr>
<td>PB4</td>
<td>I am willing to spend a lot of time studying accounting</td>
<td></td>
</tr>
<tr>
<td>PB5</td>
<td>I can do better in calculation</td>
<td></td>
</tr>
</tbody>
</table>

*C = Personal Beliefs

**Career Influencers**

Table 3 shows the descriptive analysis on the career influencers from the undergraduate accounting students’ perspective. Five statements were used to measure the respondents’ agreement on career influencers. The mean for all statements is between the values of 2.97 and 3.66. The highest means in this aspect are for CI1 and CI2 with mean values of 3.66 ± 1.07 and 3.63 ± 1.01, respectively. This suggests that the respondents’ families, friends and educators are high influencers in their career choice. Meanwhile the medium mean goes to statements CI4 and CI5, with the mean values of 3.23 ± 1.14 and 3.13 ± 1.17. This indicates that the public or society and career counsellors have a slight influence on the respondents in choosing their career. The lowest mean value of 2.97 ± 1.11 belongs to CI3. The respondents reflected their disagreement with this statement since the mean is between ‘disagree’ to ‘neither agree nor disagree’. This can be extrapolated to mean that media portrayal has less influence towards the respondents’ career choice.
### Table 3: Descriptive Statistic for Perception on Career Influencer

<table>
<thead>
<tr>
<th>Code</th>
<th>Statement</th>
<th>Mean</th>
<th>Std Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>CI1</td>
<td>My family and friends have a high influence on my career decision</td>
<td>3.66</td>
<td>1.07</td>
</tr>
<tr>
<td>CI2</td>
<td>I am strongly influenced by educators on my choice of career</td>
<td>3.63</td>
<td>1.01</td>
</tr>
<tr>
<td>CI3</td>
<td>I am strongly influenced by media on my choice of career</td>
<td>2.97</td>
<td>1.11</td>
</tr>
<tr>
<td>CI4</td>
<td>I am strongly influenced by public/society on my choice of career</td>
<td>3.23</td>
<td>1.14</td>
</tr>
<tr>
<td>CI5</td>
<td>I am strongly influenced by career counsellors on my choice of career</td>
<td>3.13</td>
<td>1.17</td>
</tr>
</tbody>
</table>

*CI = Career Influencers

### Career Exposure

Table 4 shows the descriptive analysis on career exposure from the undergraduate accounting students’ perspective. Five (5) statements were used to measure the respondents’ agreement on career exposure. The means for all statements is between the values of 3.71 and 4.19. The highest mean of this career exposure perception is for statement CE1 with a mean value of 4.19 ± 0.79, followed by CE4 with a mean value of 3.98 ± 0.94 and CE5 with a mean value of 3.92 ± 0.96. From these statements, it can be seen that the awareness of the respondents regarding the existence of professional bodies, job opportunities, and support from the professional bodies to accounting students, are the key factors for the respondents to get career exposure about the accounting profession.

### Table 4: Descriptive Statistic for Perception on Career Exposure

<table>
<thead>
<tr>
<th>Code</th>
<th>Statement</th>
<th>Mean</th>
<th>Std Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>CE1</td>
<td>I am aware of the existence of professional bodies and qualifications for accounting students</td>
<td>4.19</td>
<td>0.79</td>
</tr>
<tr>
<td>CE2</td>
<td>I am given real case studies in the university</td>
<td>3.83</td>
<td>0.85</td>
</tr>
<tr>
<td>CE3</td>
<td>Seminars and workshops in accounting are provided at universities</td>
<td>3.71</td>
<td>0.98</td>
</tr>
<tr>
<td>CE4</td>
<td>There are plenty of job opportunities for accounting students</td>
<td>3.98</td>
<td>0.94</td>
</tr>
<tr>
<td>CE5</td>
<td>There is support from the professional bodies to accounting students</td>
<td>3.92</td>
<td>0.96</td>
</tr>
</tbody>
</table>

*CE = Career Exposure*
Statements CE2 and CE3 have a mean value of 3.83 ± 0.85 and 3.71 ± 0.98, respectively. The respondents’ perception towards career exposure from university is slightly lower than the exposure that they get from professional bodies and the demand in the job market. Even though the means for both of statements are low compared to other statements, the respondents are aware that real case studies, seminars and workshops provided in universities do expose them to accounting careers.

Reliability Test

In determining the perception on factors influencing undergraduate accounting students’ decisions to enter the accounting profession, this study used several statements. Ten statements are related to the students’ intention to become accountants, fifteen statements are related to the factors influencing students’ intentions, which consisted of (in equal parts), personal beliefs, career influencers and career exposure. All of the statements were used to determine the respondents’ perceptions, provided that these statements are reliable or consistent. Consistency in the statements within each dimension depends on the correlation between these questions. If the correlation is high, the statements are consistent (reliable) and vice versa. Reliability tests were then carried out on the statements of each variable and the results are summarized in Table 5.

Table 5: Cronbach’s Alpha by Dimension

<table>
<thead>
<tr>
<th>Dimension</th>
<th>No of statements</th>
<th>Cronbach’s Alpha</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overall</td>
<td>25</td>
<td>0.914</td>
</tr>
<tr>
<td>Students’ Intention (SI)</td>
<td>10</td>
<td>0.872</td>
</tr>
<tr>
<td>Personal Beliefs (PB)</td>
<td>5</td>
<td>0.881</td>
</tr>
<tr>
<td>Career Influencers (CI)</td>
<td>5</td>
<td>0.831</td>
</tr>
<tr>
<td>Career Exposure (CE)</td>
<td>5</td>
<td>0.745</td>
</tr>
</tbody>
</table>

As shown in Table 5, the overall Cronbach’s Alpha values for all 25 statements in this study are high, with an overall value of 0.914 and a value of 0.872 for perception on the students’ intention to become accountants. Cronbach’s Alpha values for the subscales are 0.881 (personal beliefs), 0.831 (career influencers) and 0.745 (career exposure). These results imply that the various statements reliably measured the perceptions of the respondents on the three factors in affecting their decisions to enter the accounting profession.

Normality Test

A normality test was used in determining whether the sample data has been drawn from a normally distributed population with some tolerance. For this study, a normality test of data
can be explained by using skewness and kurtosis. This test was carried out on both the
dependent and independent variables. Normality test for the dependent variable is presented
in Table 6. According to Boise (2003), the assumption for the skewness of normal
distribution data is if the value is close to zero, while the kurtosis value is assumed to be
normal if it does not exceed 3.0. Table 6 shows that the skewness is -0.811 while the kurtosis
value is 1.669. In the normal Q-Q plot, the data shows an approximate straight line. The
normal distribution reflects good fit to the data. The data points were relatively close to the
normal distribution line.

Table 6: Normality Test for Dependent Variable

<table>
<thead>
<tr>
<th>Statistics</th>
<th>Mean</th>
<th>Std. Deviation</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Skewness</th>
<th>Kurtosis</th>
</tr>
</thead>
<tbody>
<tr>
<td>Students’ Intention (S1)</td>
<td>4.01</td>
<td>0.58</td>
<td>1.50</td>
<td>5.00</td>
<td>-0.811</td>
<td>1.669</td>
</tr>
</tbody>
</table>

The findings are in line with the box-and-whisker plot and histogram as shown in Figure 1
and Figure 2 respectively. In this study, the value of skewness is less than 0, hence, the
distribution is a slightly negative skewed distribution. On the other hand, the value of kurtosis
is more than 0, so the distribution is heavy-tailed and is called as a leptokurtic distribution.
The pattern can be clearly seen in Figure 3. As a result, a normal distribution of data is
assumed for the dependent variable.

Figure 1. Normal Q-Q Plot
A normality test for the independent variables is shown in Table 7. The value of skewness for all variables ranged from -0.876 to -0.096. The values are less than 1, thus indicating that the data is slightly skewed. A positive skewness indicates too many low scores in the distribution, whereas negative values indicate a build-up of high scores. The values of kurtosis for all the independent variables in this study ranged from -0.297 to 1.134. The negative values indicate a flat and light-tailed distribution, whereas the positive values indicate a pointy and heavy tailed distribution. Based on the overall test of normality for the
independent variables, it can be assumed that all the data or variables were normally distributed.

Table 7: Normality Test for Independent Variables

<table>
<thead>
<tr>
<th></th>
<th>Mean</th>
<th>Std. Deviation</th>
<th>Skewness</th>
<th>Kurtosis</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Beliefs (PB)</td>
<td>3.91</td>
<td>0.79</td>
<td>-0.876</td>
<td>1.134</td>
</tr>
<tr>
<td>Career Influencers (CI)</td>
<td>3.33</td>
<td>0.85</td>
<td>-0.096</td>
<td>-0.297</td>
</tr>
<tr>
<td>Career Exposure (CE)</td>
<td>3.93</td>
<td>0.64</td>
<td>-0.424</td>
<td>0.359</td>
</tr>
</tbody>
</table>

Correlation Analysis

Since the data was normally distributed, the relationships between variables was measured using a parametric statistic of Pearson Correlation (Pearson Product-Moment Correlation Coefficient). The way to conduct this analysis is by measuring the linear relationship between two variables and looking at the connection of the variables with every hypothesis to test its association. Table 8 exhibits the associations between the independent variables of personal beliefs, career influencers and career exposure with the dependent variable of students’ intention to become an accountant.

Table 8: Correlations

<table>
<thead>
<tr>
<th></th>
<th>SI</th>
<th>PF</th>
<th>PP</th>
<th>CE</th>
</tr>
</thead>
<tbody>
<tr>
<td>SI</td>
<td>Pearson Correlation Sig. (2-tailed)</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PB</td>
<td>Pearson Correlation Sig. (2-tailed)</td>
<td>0.690**</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>0.000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CI</td>
<td>Pearson Correlation Sig. (2-tailed)</td>
<td>0.333**</td>
<td>0.319**</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>0.000</td>
<td>0.000</td>
<td>1</td>
</tr>
</tbody>
</table>
| CE    | Pearson Correlation Sig. (2-tailed) | 0.596**  | 0.484**  | 0.350**   | 1
|       |          | 0.000    | 0.000    | 0.000     | 1

**.Correlation is significant at the 0.01 level (2-tailed).
SI = Students’ Intention
PF = Personal Beliefs
CI = Career Influencers
CE = Career Exposure

Table 8 indicates that the dependent variable has a medium correlation with career influencers with values of r = 0.333 at a 0.01 significance level. The dependant variable has a strong correlation with personal beliefs and career exposure with their respective values of r =
0.690 and 0.596 at 0.01 significance levels. Overall, the dependant variable is positively correlated with each of the component factors (personal beliefs, career influencers and career exposure).

A study by Ng et al. (2017) found an almost similar positive correlation between three factors, known as intrinsic motivation, influence of third parties and career exposure with career path. The correlation between students’ intention and career influencers is higher in this study (0.333) as compared to Ng et al.’s study (0.182) for the influence of third parties. This difference could be due to dissimilar study population and the number of independent variables in their study. Ng et al.’s study was conducted to investigate factors that influence accounting students’ preference toward career paths among accounting students in Malaysian private universities. There were four factors included in their study, which were intrinsic motivation, extrinsic motivation, influence of third parties, and career exposure. Their population was only from accounting students in Malaysian private universities and they used four independent variables with the additional factor of extrinsic motivation.

**Regression Analysis**

The regression model for this study comprised three independent variables which are personal beliefs, career influencers and career exposure. Hence, multiple regression analysis was conducted based on the following model:

\[
Y_i = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \epsilon_i
\]

That is:

Students’ Intention (\(Y_i\)) = \(\beta_0\) + \(\beta_1\)Personal Beliefs + \(\beta_2\)Career Influencers + \(\beta_3\)Career Exposure + \(\epsilon_i\)

Where:

\(\beta_0\) is the estimated average value of \(Y\) (in this case, the dependent variable, i.e. students’ intention) when the value of \(X\) (in this case, the independent variables, i.e. personal beliefs, career influencers and career exposure) is zero.

\(\beta_1\) is the estimated change in the average value of the students’ intention which is resulted from the change per unit of the personal beliefs.

\(\beta_2\) is the estimated change in the average value of the students’ intention which is resulted from the change per unit of the career influencers.

\(\beta_3\) is the estimated change in the average value of the students’ intention which is resulted from the change per unit of the career exposure.
The strength of a linear relationship between the dependent variable and each of the independent variables (correlation coefficient) is determined by using Pearson’s correlation matrix generated from SPSS. Hence, the regression equation model for this study is:

Students’ Intention = 1.248 + 0.378 (Personal Beliefs) + 0.037 (Career Influencers) + 0.296 (Career Exposure) + εi

In this study, the multiple regression analysis was carried out to examine the relationship between the dependent variable (students’ intention) and the independent variables (personal beliefs, career influencers and career exposure). Prior to carrying out the regression analysis, it is important to ensure the significance of the independent variables which are used in predicting the dependent variable (Pallant, 2010). In this context, based on the ANOVA in Table 9, F(3,326) = 142.828, p < 0.01, it can be assumed that there is sufficient evidence for this study which is indicated by at least one independent variable influencing the dependent variable (i.e. students’ intention).

Table 9: ANOVA

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>Df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>62.404</td>
<td>3</td>
<td>20.801</td>
<td>142.828</td>
<td>0.000</td>
</tr>
<tr>
<td>Residual</td>
<td>47.479</td>
<td>326</td>
<td>0.146</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>109.883</td>
<td>329</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Dependent Variable: Students’ Intention
b. Predictors: (Constant), Personal Beliefs, Career Influencers, Career Exposure

Table 10: Regression Analysis

<table>
<thead>
<tr>
<th>B</th>
<th>t-stat</th>
<th>p-value</th>
<th>Collinearity Statistics</th>
<th>Tolerance</th>
<th>VIF</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td>1.248</td>
<td>8.730</td>
<td>0.000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Beliefs</td>
<td>0.378</td>
<td>12.143</td>
<td>0.000</td>
<td>0.740</td>
<td>1.351</td>
</tr>
<tr>
<td>Career Influencers</td>
<td>0.037</td>
<td>1.386</td>
<td>0.167</td>
<td>0.848</td>
<td>1.179</td>
</tr>
<tr>
<td>Career Exposure</td>
<td>0.296</td>
<td>7.648</td>
<td>0.000</td>
<td>0.723</td>
<td>1.384</td>
</tr>
</tbody>
</table>

R²: 0.568
Adjusted R²: 0.564

a. Dependent Variable: Students’ Intention

Table 10 displays the overall analysis results of this study. It indicates that the factor of career influencers has a positive but insignificant relationship with the students’ intention to become an accountant, while personal beliefs and career exposure have significant positive relationships with the students’ intention to become an accountant. The table also shows the tolerance and variance inflation factor (VIF) of the collinearity statistics for individual
independent variables. According to Pallant (2016), when the VIF value is less than 10, a variable will show no multicollinearity issues. In this study, the VIF values for all three independent variables are from 1.179 to 1.384 which are below than 10, thus, indicating that all the individual independent variables have no multicollinearity issues. The adjusted $R^2$ as shown in the regression table, refers to the percentages of independent variables in describing the dependent variable. From the table, the adjusted $R^2$ value is 0.564, meaning that 56.4% of the variation within the students’ intention to become an accountant could be described by personal beliefs, career influencers and career exposure.

This study supports hypothesis H1, which suggests a positive significant relationship between personal beliefs and students’ intention to become an accountant. The increase of influence in personal beliefs will increase the chance of the students becoming an accountant. From Table 10, the coefficient value is at 0.378. The p-value of 0.000 ($p < 0.001$) indicates a positive significant relationship between personal beliefs and the students’ intention to become an accountant. This finding shows a positive significant relationship between personal beliefs and the students’ intention to become an accountant, which means that an increase in personal beliefs will significantly increase the influence on the students to become an accountant and thus, H1 is supported. The result is consistent with previous studies (Ahmad et al., 2015; Muhamad et al., 2016; Ng et al., 2017; Sugahara et al., 2008; Zotorvie, 2016) where a significant relationship was found between students’ interest and their career choice in accounting. This indicates that students tend to choose a career as accountants when they personally like accounting, think that accounting is an interesting field, and are good at calculation. The tendency of accounting students to become accountants is high when it is influenced by their personal factors. The finding suggests that undergraduate accounting students from Malaysian public universities put a high possibility in entering the accounting profession depending on their personal beliefs. When the students have positive personal perceptions such as good interest in accounting, positive perceptions on accounting careers, willingness to spend more time on their career and high interest in calculation subjects, the inclination to be an accountant among them becomes greater.

Hypothesis H2 suggests a significant relationship between career influencers and the students’ intention to become an accountant. The increase of influence of career influencers will increase the chances of the students becoming accountants. From Table 10, the coefficient value is very low at 0.037 and is insignificant. The p-value of 0.167 ($p > 0.05$) indicates that it is too far from significance. This indicates that the influence of career influencers towards the students’ intention is positively lowly correlated with the respondents’ inclinations to become an accountant. Such a result indicates that there is a positive but little, if any correlation, and the variable is not significant with the respondents’ intention to become an accountant. Thus, H2 is rejected. The coefficient value is very low and the p-value is 0.167, which means that there is no significant relationship between career
influencers and the students’ intention to become an accountant among undergraduate accounting students of public universities. The respondents in this study indicated that the third parties do not influence them to choose accountancy as a career. The results are dissimilar with previous studies (Dalcı et al., 2013; Ghani et al., 2008; Jaaffar et al., 2017; Jackling et al., 2012; Muhamad et al., 2016; Odia & Ogiedu, 2013) who found that families, friends, educators, public or society and media exert a significant influence in prompting students in their career choice.

The findings suggest that the decisions of undergraduate accounting students in Malaysian public universities to become accountants are not influenced by the career influencers. Career influencers seemed to be an unimportant factor in affecting the accounting student’s career choice. A study conducted by Zotorvie (2016) found that advertisement, peers and parents or family members are less important in influencing the Institute of Chartered Accountants (Ghana) students’ career choice. They discovered that students nowadays are able to make their own decisions on what they want to be without others’ interference. Thus, this supports the findings of this study where career influencers are found to not exert a significant influence because the respondents felt that they are able to make their own decision in career choice. In addition, it can be seen that the respondents value their own interest higher than the recommendations of third parties as seen in the findings from H1. The recommendations by career influencers may not reflect students’ career preference. They may recommend the career which they think has a brighter future for students rather than considering the student’s priorities.

As suggested by H3, there is a positive significant relationship between career exposure and students’ intention to become an accountant. The increase of influence of career exposure will increase the chances of the students becoming accountants. From Table 10, the coefficient value is at 0.296. The p-value of 0.000 (p <0.001) indicates a positive significant relationship between career exposure and students’ intentions to become accountants. This finding shows a positive significant relationship between career exposure and a student’s intention to become an accountant, which means that an increase in career exposure will significantly increase the influence on the students to become accountants and thus, H3 is supported.

The result is support by Hutaibat (2012) who stated that collaborations between professional bodies and academic institutions could influence the students with their career path. The findings of Ng et al. (2017) implied that respondents are likely to agree with the fact that career exposure made through universities, and with the involvement of professional bodies, is adequate in promoting the accounting profession. Said et al. (2004) discovered that their respondents’ preferred career in public accountancy resulted from their involvement in attending career exposure activities conducted by professional bodies. This finding suggests
that accounting students among Malaysian public universities are adequately exposed to career information about the accounting profession. The respondents get more exposure to accounting profession when they know about the professional bodies and qualifications required to be a professional accountant. Awareness regarding job opportunities after finishing undergraduate accounting studies does influence the students to choose an accounting career. Support from professional bodies, as well as universities in certain subjects (e.g. real case studies), and programs (seminar and workshops), are perceived as exposure that makes the respondents interested in becoming accountants. Therefore, the respondents in this study believe that career exposure plays an important role in guiding their decision to an accounting career.

**Summary and Conclusion**

The main purpose of this study is to examine the relationship between each of the factors, personal beliefs, career influencers and career exposure, with the students’ intention to become accountants. The findings of this study revealed that personal beliefs and career exposure significantly contributed to the students’ tendency to become accountants among the undergraduate accounting students in Malaysia’s public universities, while career influencers had no significant influence on the students’ intention to become an accountant.

Personal beliefs in this study reflect the student’s internal factor which is self-interest. Students’ interest and preference in the accounting area will lead them to have an accounting career in the future. They will also be more attracted to the accounting job through what they have learnt in their classes. Interest in joining the accounting profession among students after completing their studies will lead to an increase in the number of future professional accountants in Malaysia.

The function of career exposure is to expose and deliver information about the accounting profession. It also helps to give students the idea of what type of career fits their personality or interest. The findings in this study indicate that career exposure affects the tendency to choose accountancy as a career. To enhance the number of professional accountants in Malaysia, more career exposure opportunities could be provided by the universities and professional bodies. Seminars, workshops and case studies can be good introductions for the students to the accounting profession, as they can give the students a direct experience of how accountants work. Professional bodies can cooperate with educational institutions in promoting the accounting profession and offer support for students to pursue professional qualifications.

As highlighted in the results, the people who supposedly prompt students to their accounting career turned out to be insignificant in influencing the tendency to select the accounting
profession. Career influencers such as family and friends, educators, media, public and society, and career counsellors are insignificant in influencing the students’ decisions on their career choice. The media should participate more in promoting and giving more exposure about the accounting profession, especially on social media. On the other side, family, friends, career counsellors and educators may not have played their role effectively. Under these circumstances, students may not have turned to these people as they believe that they are able to make their own decisions for their career path.

This study is not without limitations. Although the research had achieved its aims, the reader is cautioned that this research has a number of limitations which are to be noted. This study was assessed solely on accounting undergraduate students from selected public universities in Malaysia due to time constraints. So, only four public universities were selected as the sample source.

The second limitation is due to the sensitivity and confidentiality of the data collected. The study was assessed solely based on the perception of the respondents. The respondents of this study might or might not have disclosed the actual truth when answering the questions. Therefore, problems might be encountered due to different perceptions such that the results could lead to biased findings that are in favour of the respondents.

In this study, the majority of the respondents were from the second year of the accounting undergraduate studies. The findings may not be similar if most of the responses were to come from the final year students. There may be significant difference on career preference between the years of study among the students. In this case, the final year students may have more exposure to their career preference as compared to the second year students. Internship experience in the accounting field among final year students may provide a wider picture for them to determine their career in the accounting profession.

In summary, this study shows that undergraduate accounting students in Malaysian public universities have a high tendency to become accountants due to their personal beliefs and participation in career exposure activities. Additionally, the findings in this study could assist educators, universities and professionals to understand the behaviour of the students’ tendency to become accountants. These individuals and groups could implement a way to increase the number of accountants in Malaysia since the country is far behind from its’ targeted number of registered professional accountants.
REFERENCES


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