

**Student's Intention and Perception towards Pursuing
Advanced Accounting Program**

**¹Anis Barieyah Mat Bahari, ²Wan Mardiyatul Miza Wan Tahir &
³Nurhazrina Mat Rahim**

^{1,2}Universiti Teknologi MARA Pahang
Bandar Pusat Jengka, Pahang.

³Universiti Teknologi MARA Kampus Puncak Alam
Puncak Alam, Selangor.

e-mail: ¹anisbarieyah@pahang.uitm.edu.my,
²mardiyatul@pahang.uitm.edu.my, ³hazrina@salam.uitm.edu.my

Abstract Professional accountants also known as Chartered Accountants and/or Malaysia Institute of Accountant (MIA) members must at least hold a bachelor's degree from a local university or have passed a professional examination and become a member of a professional body. However, Bumiputra graduates in accounting advanced programs have decreased over the years. This paper aims to identify the factors influencing Malay accounting diploma students to pursue studies in bachelor degree programs or to sit for professional qualification examination in accountancy. In addition, the paper also examines the relationship between students' perception and their intention to pursue bachelor and professional accounting programs. Questionnaires have been developed and distributed among students of Diploma of Accountancy from Universiti Teknologi MARA (UiTM). The findings show that 81% of the respondents intend to pursue a degree in accountancy, while the remaining believes that this program is too difficult. In addition, majority of the respondents have the intention to enroll in professional programs. Most of them favour Association of Chartered Certified Accountants (ACCA), due to the job opportunities available for the certified members. This study provides evidence of the significant influence of students' perception towards their intention in pursuing higher level education in accounting programs.

Keywords Advanced accounting program; Bumiputra; students' intention.

1 Introduction

Lack of professional and qualified Malay accountants has been the subject of ongoing debate in Malaysia. Statistics provided by Association of Chartered Certified Accountant (ACCA) in 2008 stated that, only 12.3% of professional accountants in Malaysia were Bumiputra as cited by Assistant Minister of Industrial Development and Community Service, Datuk Peter Nansian Ngusie (“Malaysia Needs”, 2013). According to the President of Malaysia Advisory Committee of Association of Chartered Certified Accountants (ACCA) Malaysia, in 2009 from 25,000 accountants in Malaysia, only 600 were qualified as accountants as many of the accountancy graduates were without the required skills and standards to qualify as accountants. In 2020, Malaysia needs 60,000 qualified accountants to boost its economy and this profession will not be affected even though the country is in an economic crisis (Ahsan, 2014). However, more than half of this figure is yet to be achieved (Lanson, 2010).

Apparently, negative perceptions on accounting career demoralize students to undertake higher level education in accounting programs (Hardin, O’Bryan & Quirin, 2000). Some anecdotes include the long hours work, various assignments, strict deadlines, work load stress and dateline pressures. Prior studies such as by Myburgh (2005), Noorain (2009), Zyl and De Villiers (2011) and Bahari, Tahir and Rahim (2012) indicated that people’s perceptions had an important influence on their career decisions and vice versa. Therefore, positive perception on accounting course as well as the profession itself will ensure that it continuously attracts many potential students to enroll in accounting courses. In addition, the lack of qualified accountants in Malaysia according to the Managing Partner for KPMG Malaysia is also due to the high demand of this profession from other countries. He believed that the education provided in Malaysia is globally recognized.

Despite the many students who have graduated as accountants, the country still lacks professionals in the field. As such, Malaysia Institute of Accountant (MIA) President Datuk Mohd Nasir Ahmad reiterated that a shortage of accounting professionals will continue in the short and medium term (In Pursuit, 2011). In order to become an accountant, a person should possess at least advanced accounting or professionals qualifications. Hence, students who

intend to be an accountant need to plan and decide their journey in the accounting field and career very early in their studies.

Hence, this study is conducted to examine the perceptions that influence diploma accounting students' intention to pursue their studies in advanced accounting programs. The findings from this study provide valuable information to the universities and Ministry of Higher Learning in offering suitable training and motivation courses for potential candidates.

1.1 Objectives of the Study

The study aim to fulfil the following objectives:

- i. To identify student's intention and reasons for pursuing studies in Bachelor's Degree and Professional Programs in Accountancy.
- ii. To evaluate the students' perception towards advanced accounting program.
- iii. To ascertain whether there is a relationship between students' perception and their intention to pursue a degree in accounting and/or professional accounting program.

2 Literature Review

Students' intention is defined as students' aspiration (Sugahara, Hiramatsu & Boland, 2009). According to Leung, Lo, Sun and Wong (2012) intention-based model defines intention as state of mind that may direct a person's attention and attention towards a behaviour. Meanwhile, students' perception can be expressed as students' belief (Green & Graybeal, 2011). In addition, a study conducted by McDowall and Jackling (2010) highlighted students' perception as students' attitude. Thus in this paper, the students' perception refers to students' belief and attitudes, whereas students' intention refers to students' state of mind in pursuing their studies in advanced accounting program.

Understanding students' intentions in pursuing their studies to higher level of accounting courses is an important step to attract students to accounting courses. Beside intention, students' perception on advanced accounting programs and professional courses may undermine students' intention in pursuing their studies.

Those who had previous knowledge on accounting may have intention to pursue to advanced accounting programs. Sugahara et al. (2009) stated that those who had majored in accounting subject in secondary school tend to have intention to pursue to higher accountancy level. Meanwhile, high cost in learning accounting will shift the intention of the students to be professional accountants (Sugahara et al., 2009).

Notably, understanding students' perception in accounting may help educators and faculties to understand the needs and motivation of the students majoring in accounting to pursue accounting programs. Thus, may help shape and create future accountants in the accounting profession. Job availability can also influence students' perception in majoring in accounting (Myburgh, 2005; Noorain, 2009; Zyl & De Villiers, 2011; Bahari, Tahir & Rahim, 2012). In addition, Germanou and Hassall, (2009) concluded that job security too influences students' perception to further their accounting study from the fundamental level to higher accounting level. Alongside job availability, better career prospect, career satisfaction and being well respected by public are among the reasons influencing students to pursue to advanced accounting programs (Noorain, 2009; Hashim, Embong & Shaari, 2012). According to Noorain (2009) and Bahari et al. (2012), students perceived that those who possessed professional qualification will have better career prospects, highly demanded in job market, being recognized internationally and being paid well by employer. Moreover, as part of better career prospects, those who were in chartered accountant major in South Africa perceived that job satisfaction was one of the factors for them to be in professional programs (Zyl & De Villiers, 2011). Nonetheless, negative perceptions on accounting subject itself may demotivate students from pursuing higher level of education in accounting. Accounting is boring, precise, number crunching, difficult and rules memorizing knowledge are the common excuses for the students to shift away their intention in learning accounting (Sugahara et al., 2009; Noorain, 2009; McDowall & Jackling, 2010).

In spite of the above influencing factors on students' perception, some studies examined the relationship some of the above factors towards accounting profession and program. Sugahara et al. (2009) surveyed 13 accounting schools and analysed 349 respondents and found that the students were willing to be professional accountants if they have interest in becoming

professional accountants. Students' positive attitudes play an important role towards accounting profession (McDowall & Jackling, 2010). Moreover, Germanou and Hassall (2009) found that positive perception on the accounting profession leads to positive intention to pursue a career in accounting. However, Noorain (2009) indicated that students' perception does not affect students' perception in pursuing accounting professional programs because students have little knowledge and exposure pertaining the professional programs.

Based on the above literature, many of the studies examined the relationship of the students' perception to accounting profession or career. While Noorain's (2009) study found insignificant relationship between students' perception and intention to pursue accounting professional programs. Hence, this paper will attempt to meet the first and second objectives on ascertaining students' intention to pursue advanced accounting programs and their perception on accounting advanced programs. Further, the paper examines the relationship between students' perception with students' intention to pursue advanced accounting programs either in degree or professional programs.

The study differs from other studies as it was conducted using all Bumiputra sample. The results may help the government to formulate suitable strategy in order to increase the number of professional Bumiputra accountants.

3 Methodology

The data were drawn from part 1 to part 6 students of Diploma in Accountancy at Universiti Teknologi MARA (UiTM) Pahang. UiTM students were chosen as the respondents because of their status as Bumiputra. A random sample was carried out to 259.

The research instrument was a structured questionnaire adopted from Noorain (2009). The questionnaire consists of 3 sections. Section A taps on the demographic profile of the respondents. Section B assesses respondents' intention to further their studies in accounting advanced programs. The last section (Section C) taps on respondents' perception towards both bachelor programs and professional programs. Four-point likert scale ranging from strongly disagree (1) to strongly agree (4) was used to measure the extent of respondents' agreement towards statements on

accounting advanced programs. Descriptive statistics and logistic regression were used to analyze and to ascertain the relationship between respondents' perception towards accounting advanced programs and their intention to further studies. Basically, the framework to assess the third objective is as the following:

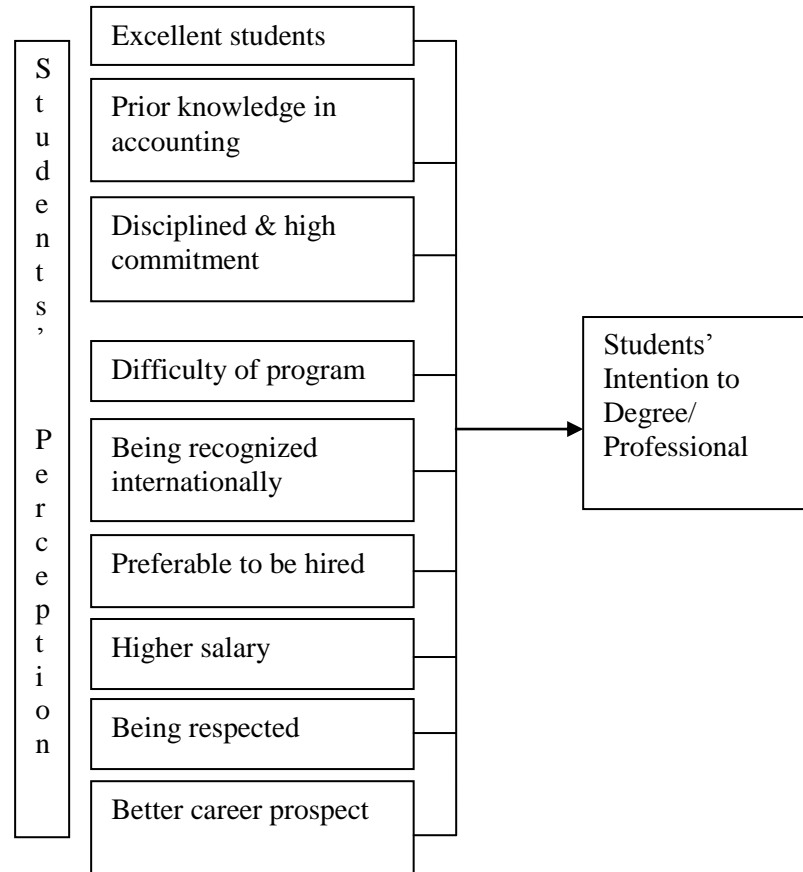


Figure 1: Framework on Relationship between Students' Perception and Students' Intention

4 Results and Discussion

Below are the findings and discussion of the results.

4.1 Demographic

The results of demographic analysis are presented in Table 1.

Demographic categories	Frequency	%
Gender		
Male	88	34.0
Female	171	66.0
Age		
18 – 20	169	65.3
21 – 24	89	34.3
25 and above	1	0.4
Semester		
1	49	18.9
2	72	27.8
3	34	13.1
4	9	3.5
5	13	5.0
6	82	31.7
Basic Accounting Knowledge		
No Basic	96	37.1
SPM	152	58.7
LCCI	6	2.3
Matriculation	3	1.2
No Answer	2	0.8

Majority of the respondents are female (66%) and age 20 and below (65.3%). It was found that the highest number of respondents (82) is from semester 6 which is the final semester students. Then it was followed by semester 2 students (72) and semester 1 students (49). The least number of respondents is from semester 4 students. Majority of the respondents, who enrolled in the Diploma in Accountancy at UiTM Pahang, have basic accounting knowledge either during their secondary school or matriculation. Only 37.1% of the respondents did not have basic knowledge in accounting.

4.2 The students' intentions to pursue study in Bachelor Degree and Professional Programs in Accountancy.

Part B evaluates the intention of students to pursue study in advanced programs. Table 2 presents the respondents' intention to pursue degree programs.

Table 2 : Intention of Respondents to pursue degree

Intention	Frequency	%
Yes	251	96.9
No	8	3.1

Almost all respondents (96.9 %) have the intention to pursue a degree, while only 3.1% have no intention to do so. Majority of the students, who plan to pursue a degree, have intention to do so since their secondary school (66.3%). This result supports Sugahara's et al. (2009) findings that secondary school students who majored in accounting subject, will show high tendency to pursue higher accountancy courses. In fact, some of them have built their interest during their diploma in accounting program (28.9%). Later on, those who have the intention to pursue to degree level were required to indicate on the preferred degree programs which they plan to join in the future. Table 3 below reveals the students' preferred degree programs.

Table 3 : Preferred Degree Programs

	Frequency	Percent
Bachelor in Accounting	210	83.7
Bachelor in Business Studies	15	6.0
Bachelor in Islamic Banking	7	2.8
Education	10	4.0
Others	9	3.5
Total	251	100.0

As shown in Table 3, surprisingly, many of the students are interested to further their studies in Bachelor in Accounting (BIAC). Only 16.4% choose to pursue Bachelor in Business Studies, Bachelor in Islamic Banking, Education and others. Likewise, there is a small number of students who did not intend to pursue a bachelor's degree. Table 4 shows the results of the students who have no intention to pursue a degree program.

Table 4 : Reasons for not choosing BIAC

	Frequency	Percent
Difficult	21	51.2
Diploma Result Unsatisfactory	8	19.5
Not Interested	5	12.2
Others	4	9.8
No answer	3	7.3
Total	41	100.0

Table 4 shows that 51% of the students who did not have the intention to pursue degree programs stated that accounting course is difficult. This is similar to the findings of Sugahara et al.(2009), Noorain (2009), McDowall and Jackling, 2010 which also found that negative perception in accounting, such as accounting subject is difficult, will affect students' intention to proceed to advanced level. However, 19% of the students believed that their current diploma results may not qualify them to pursue a degree program. Based on the findings, although, the students have the intention to further their studies to higher level, some of them have the intention to major in different courses other than accounting. Furthermore, some students felt that learning accounting in the degree level is difficult considering their low academic achievement. Thus, these may be the reasons for the lack of Malay accountants in the industry, because in order to qualify as an accountant the students must at least possess a degree in accounting.

In addition, students were also asked on their intention to pursue professional programs. The results are summarized in Table 5.

Table 5 : Intention of Respondents to Pursue Professional Program

Intention	Frequency	%
Yes	184	71.0
No	71	27.4
No Answer	4	1.5

Interestingly, 71% of the diploma students have the intention to pursue a professional program as compared to a degree (96.9%) program. This may suggest that announcement regarding professional programs is within the reach of the students, which also means that the faculty and educators' efforts in spreading information on professional programs to the students were fruitful. On top of that,

the students were assessed on their reasons for the intention to pursue their studies in professional programs. Table 6 shows the other reasons for pursuing professional programs.

Table 6 : Reason of Pursuing Professional Program

	Frequency	Percent
Career Opportunities	142	54.8
Self-satisfaction	38	14.7
Parents	5	1.9
Others	2	.8
Total	187	72.2

As shown in Table 6, approximately 50% of the students noted that the main reason for their intention to pursue professional program is because they believed that graduates with professional qualification will have better career opportunities compared to those without professional qualification. This result is consistent with the report made by Noorain (2009) that better career prospects may attract students to enroll into professional programs.

4.3 The Students' Perception towards Advanced Accounting Program

This section discusses the findings for the second objective of the study which is the students' perceptions towards advanced accounting program. Table 7 shows the respondents' perception towards accounting advanced programs. The definitions for items C1 to C9 are presented in Table 8.

Table 7 : Perception of Respondents towards Accounting Advanced Program

	C1	C2	C3	C4	C5	C6	C7	C8	C9
	%	%	%	%	%	%	%	%	%
Strongly Disagree	5.1	3.5	1.2	1.2	0.0	1.6	0.0	2.0	0.0
Disagree	39.1	35.7	17.2	7.8	0.8	11.5	4.7	21.1	4.7
Agree	42.7	45.9	59.8	49.2	43.8	38.3	40.3	41.0	44.5
Strongly Agree	13.0	14.9	21.9	41.8	55.5	48.6	54.9	35.9	50.8
Mean	2.64	2.72	3.02	3.32	3.55	3.34	3.50	3.11	3.46

Table 8: Definition for Items C1 to C9

Item	Definition
C1	Only excellent students are able to pursue their studies to degree/professional level.
C2	Degree programs/professional is only suitable for students with a strong foundation in accounting
C3	Degree programs/professional is only suitable for disciplined and highly committed students
C4	Degree programs/professional is more difficult than diploma program
C5	Professional qualifications are recognized at international level
C6	Degree/ professional graduates are preferable to be hired than diploma graduate
C7	Degree/ professional graduates are able to be employed with higher salary than diploma graduates
C8	Professional qualified accountant is more respected than a degree qualified
C9	Professional qualified will have a better prospect in career

Table 7 shows that half of the respondents (55.7%) perceived that only excellent students are able to pursue their studies to degree/professional level with the mean of 2.64. Similar result is also obtained for the second statement. About 60.8% of the respondents perceived that advanced accounting programs are only suitable for students with a strong foundation in accounting. Almost all respondents (99.3 %) agreed that professional qualifications are recognized internationally. Furthermore, the same result is also obtained for item C7. Furthermore, 95.2% of the respondents agreed that degree/professional graduates are able to obtain higher salary than diploma graduates. They also perceive that professional qualified accountant will have a better career prospect (95.3 %). Not only that, 91% of the respondents perceive that degree / professional programs are more difficult than diploma program. The respondents also perceive that degree or professional graduates have higher employment opportunities than diploma graduates (86.9%). These findings are in line with the studies done by Myburgh (2005), Noorain (2009), Zyl and de Villiers (2011) and Bahari et al. (2012) that advanced programs are only suitable for disciplined and highly committed students (81.7%). In addition, 76.9% of the respondents perceive professional qualified accountant as more respected than a degree qualified accountant. This finding is supported by the studies done by Noorain (2009) and Hashim et al. (2012).

4.4 The Students' Perception and Their Intention to Pursue Degree in Accounting and/or Professional Accounting Programs

From results on students' perception and students' intention, logistic regression analysis was carried out to ascertain the relationship between these two results. Table 9 presents the results of logistic regression analysis with perception as the independent variable and intention to pursue degree as the dependent variable.

Table 9 : Logistic Regression Analysis for Variables Predicting the Intention to Pursue Degree Program

Variable	B	S.E.	Wald	df	Sig.	Exp(B)
C1	-.41	1.09	.14	1	.70	.66
C2	-1.21	1.10	1.19	1	.27	.29
C3	.71	1.15	.38	1	.53	2.04
C4	1.95	1.14	2.91	1	.08	7.06
C5	6.37	41028.41	.00	1	1.00	587.03
C6	2.60	1.06	6.05	1	.01	13.59
C7	1.17	1.43	.67	1	.41	3.23
C8	.58	.98	.35	1	.55	1.80
C9	4.23	1.67	6.41	1	.01	69.20
Constant	13.54	40192.95	.00	1	1.00	758846.77

It was found that the perceived employability of the respondents and better career prospect by having degree or professional qualification significantly affect the intention to pursue a degree (Sig. value .01). In addition, the perceived level of difficulties of a degree / professional program in comparison to a diploma also significantly affects students' intention to pursue a degree (Sig. value .08). These findings also indicate that good future career opportunity, which is consistent with the findings in Noorain (2009) and Hashim et al. (2012), and complexity of accounting subject may influence the students in advancing their study to advanced accounting level as revealed by Sugahara et al. (2009), Noorain (2009), McDowall and Jackling (2010).

Table 10 presents the results of logistic regression analysis with perception as the independent variable and intention to pursue professional program as the dependent variable.

Table 10 : Logistic Regression Analysis for Variables Predicting the Intention to Pursue Professional Program

Variable	B	S.E.	Wald	df	Sig.	Exp(B)
C1	-.33	.36	.86	1	.35	.71
C2	-.14	.35	.15	1	.69	.86
C3	.99	.38	6.51	1	.01	2.69
C4	-.54	.59	.85	1	.35	.57
C5	-17.47	40193.09	.00	1	1.00	.00
C6	.08	.50	.03	1	.86	1.09
C7	.93	.77	1.47	1	.22	2.55
C8	-.00	.41	.00	1	.98	.99
C9	1.66	.86	3.67	1	.05	5.29
Constant	19.651	40193.099	.00	1	1.00	3.422E8

The results show the perception that degree or professional programs are only suitable for disciplined and highly committed students significantly affect the intention to pursue professional programs. In addition, similar to the above results, perceived better career prospect also affects the intention to pursue professional programs. The finding seems to suggest that, fondness to accounting subject may lead to unquestionable commitments and efforts of students in facing the thrills of learning the accounting subject at professional level. Furthermore, better career prospect also affects the students' intention to extent their study the advanced level in accounting. This contradicts the findings of Noorain (2009) that there was no relationship between students' perception with the students' decision to pursue professional accounting programs because students lack the knowledge, information or exposure regarding professional accounting programs.

5 Conclusion

The small number of professional Malay accountants in Malaysia calls the attention of the nation to identify the root cause of the problems. Thus, this paper provides insightful analysis of the students' intention and their perception on accounting advanced programs which include Bachelor of Accountancy or professional accountancy programs. The samples of the study are students who enrolled in Diploma in Accountancy at UiTM Pahang. From the gender perspective, the sample is dominated by female compared to male students. Unquestionably, majority of the students who studied

Diploma in Accountancy in UiTM have fundamental accounting knowledge during their secondary school or matriculation. In assessing the intention of the students, almost all students plan to further their studies to a degree level, though some of them believe that this program is too difficult. In addition, more than seventy percent students plan to further their studies in professional accounting programs. Definitely, it is undeniable that Cumulative Grade Point Average (CGPA) performance affects their intention to pursue a professional program.

Majority of the students perceive that bright future career, easily being employed and being paid higher salary undermine their intention to pursue advanced accounting programs. Not only that, the students also perceive those who possess professional qualification will be well respected and recognized internationally. The issue of good academic performance, complexity of accounting subject and determination in learning accounting subject also affect students' intention in pursuing their studies to advanced level in accounting. Other than that, the main attributes which influence the attitude of the students to further their studies in advanced accounting programs are greater job employability and virtuous career satisfaction. Moreover, perception of respectable image as accountants by the public is significant for students to pursue their study in higher accounting programs. Not only the image as an accountant, the professional accounting subject is complex and suitable for those who are committed and disciplined also affect the students' intention to further their studies in advanced accounting. Therefore, the results from this study ascertain the significant effect of students' perception towards their intention to pursue higher accounting programs, which is contrary to the study done by Noorain (2009) which found that students' perception is insignificant in students' intention to further studies in professional accounting programs because the students have little knowledge and exposure pertaining to professional programs. The finding from this study seems to suggest that students now are more exposed to professional bodies and their benefits.

Based on the findings above, the negative perceptions such as the subject difficulty and complexity may reduce students' motivation to pursue to advanced accounting programs. Hence, the positive perceptions and good image such as good career prospects, market employability and job satisfaction should be exposed and shared to students to give ideas and change the mindset of the students. Furthermore, the faculties and educators can also highlight

several captains in the industry, who possessed advanced/professional accounting qualifications by inviting them to share their experiences. Sharing and exchanging news, opinions and good moments such as pictures or testimonies are recommended via internet and more advanced communication gadgets and systems to reflect current information. In addition, any news, stories and alerts regarding accounting and accounting career should be put in notice board or public places to share the information regarding the accounting programs and careers. Besides, the students should be exposed to the different approaches of teaching and learning accounting to make the subject fun and interesting in order to shift away the image of accounting subject as boring and dry. Perhaps, through these efforts, the numbers of students majoring in advanced accounting programs can be increased in the future in order to cater the demands for qualified accountants in Malaysia. As reiterated by Datuk Seri Abdul Wahid Omar to be an accountant is not easy but it is possible (Ahsan, 2014).

This study is not without limitations. First, the study was conducted only on a small number of accounting students, particularly in UiTM Pahang where the results cannot be generalized for the whole population of accounting students in Malaysia. Next, this is a cross sectional study where the responses and results may be bias in different time frame and respondents. The paper may shed some lights on areas for future studies where greater sample size is recommended. Then, it is suggested that future studies investigate professional accounting programs that are preferred by accounting students in Malaysia.

6 References

- Ahsan, A.A. (2014, April 10). Malaysia perlu 60,000 akauntan bertauliah. *MalaysiaGazette*, pp.1. Retrieved from <http://malaysiagazette.com>.
- Allen, C.L. (2004). Business students' perception of the image of accounting. *Managerial Auditing Journal*, 19(2), 235 – 257.
- Bahari, A.B., Tahir, W.M.W., & Rahim, N.M. (2012). Factors influencing accountancy diploma students' intention to pursue accounting advanced program. *Proceedings of KONAKA 2012*, pp. 60-65.

- Germanou, E., & Hassall, T. (2009), Students' perceptions of accounting profession: work value approach. *Asian Review of Accounting*, 17(2), 136 – 148.
- Goh, P.S.C. (2005). *Perceptions of learning environments, learning approaches, and learning outcomes: A study of private higher education students in Malaysia from twinning programmes*. Doctor of Music (D.Education). Retrieved from digital.library.adelaide.edu.au. (2440/37753).
- Green, B.P., & Graybeal, P. (2011). An exploratory study of the effect of professional internships on students' perception of the importance of employment traits. *Journal of Education for Business*, 86, 100-110.
- Hardin, J.R., O'Bryan, D., & Quirin, J.J. (2000). Accounting versus engineering, law, and medicine: Perceptions of influential high school teachers. *Advances in Accounting*, 17, 205-220.
- Hashim, H.M., Embong, A.M., & Shaari, Z.H. (2012). Perceptions on accounting career: A study among the secondary school students in a regional Kelantan State. *World Academy of Science, Engineering and Technology*, 72, 1577 – 1580.
- In pursuit of excellence. (October, 2011). *Accountants Today*, 24(7), 6-10
- Lanson, J. (2010, August 10). Malaysia needs 60,000 accountants. *Utusan Malaysia*, Retrieved from <http://www.utusan.com.my/>
- Leung, K.Y., Lo, C.T., Sun, H., & Wong, K.F. (2012). Factors influencing engineering students' intention to participate in on-campus entrepreneurial activities. *Journal of Entrepreneurship Education*, 15, 1 – 19.
- Malaysia needs 60,000 qualified accountants by 2020. (2013, April 22). *New Sarawak Tribune*. Retrieved from <http://www.newsarawaktribune.com>
- McDowall, T., & Jackling, B. (2010). Attitudes towards the accounting profession: An Australian perspective. *Asian Review of Accounting*, 18(1), 30 – 49.

- Myburgh, J.E. (2005). An empirical analysis of career choice factors that influence first-year accounting students at the University of Pretoria: A cross-racial study. *Meditari Accountancy Research*, 13(2), 35 – 48.
- Noorain, O. (2009). Factors influencing the Diploma in Accounting (DIA) students' decision to pursue professional accounting programmes. *Master Dissertation Universiti Utara Malaysia*, 1 -63.
- Sugahara, S., Hiramatsu, K., & Boland, G. (2009). The factors influencing accounting school students' career intention to become a Certified Public Accountant in Japan. *Asian Review of Accounting*, 17(1), 5 – 22.
- Zyl, C., & De Villiers, C. (2011), Why some students choose to become chartered accountants (and others do not). *Meditari Accountancy Research*, 19(1/2), 56 – 74.

