

# MANAGEMENT & ACCOUNTING REVIEW

Volume 18 No. 1  
April 2019

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## Accounting Graduates: Are they Still Accountants?

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### ABSTRACT

*This study examined accounting graduates of a public university in Malaysia. Specifically, this study examined whether accounting graduates of a public university in Malaysia are in the accounting profession or whether they are in a profession that is not related to accounting. This study also determined whether age and gender influence the accounting graduates' profession. Using a questionnaire survey on 1003 accounting graduates, this study shows that most of the accounting graduates are working as accountants or accounting related positions in various industries. Surprisingly, this study also shows an alarming sign of accounting graduates not in the accounting profession. This study further shows that gender and age influence the profession of accounting graduates. The findings in this study provide some awareness on accounting graduates' choice of profession. This study provides some understanding to the management in public universities to sustain accounting graduates in the accounting profession.*

**Keywords:** *Graduates, accounting, age, gender*

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#### ARTICLE INFO

**Article History:**

*Received: 17 May 2018*

*Accepted: 15 September 2018*

*Available online: 30 April 2019*

## INTRODUCTION

Due to the advances and globalisation of the economy and the business environment, there have been calls for greater emphasis on professionalism in various fields. To meet the needs of the global economic development coupled with the challenges faced currently, there is a need for more experts for knowledge and innovation (Zakaria, Fauzi & Hassan, 2012). The accounting profession is not an exception to such challenges as global economic development depends on informed decisions in financial statements (Umar, 2014). Accountants in general can venture into a range of activities such as accounting, auditing, taxation and management accounting.

The accounting profession is not new in Malaysia. In 1995, the Minister of Education had announced the need for 50,000 certified accountants by the year 2020. Subsequently, Abdullah (2001) and Ramly (2006) have noted that the number of certified accountants must be further increased to 65,000. To become a certified public accountant (CPA), 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 have graduated from public universities or from professional accounting studies such as the Chartered Institute of Management Accountants (CIMA), the Malaysian Association of Certified Public Accountants (MACPA) and the 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.

To achieve the aim of the 65000 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. This has put pressure on Malaysian universities to play their role in increasing the number of qualified accounting graduates and meet the nation's expectation. The universities need to ensure that their accounting graduates are of high quality and equipped with the necessary knowledge, skills and values for them to work. The universities also hold the responsibility to instil the importance of the accounting profession to their accounting students. The ability of the universities to provide quality accounting graduates that can meet the contemporary demands would reflect

their success in the educational process. This is consistent with Mauldin, Crain and Mounce (2000, p.4) who state that “the primary objective of accounting programs is to provide sufficient number of graduates who possess substantial accounting knowledge, with strong communication and analytical capabilities demanded by employers”. However, there has been a concern that the accounting graduates may not remain in the accounting profession due to the nature of the profession. This is because some have viewed the accounting profession as boring and difficult despite being lucrative, interesting and promising (Said, Ghani, Hashim & Mohd Nasir, 2004; Nasir, Ghani & Said, 2009; Zakaria et al, 2012). In this case, the move of the accounting graduates to another profession would deter the increase in the number of accountants in Malaysia and consequently, fail to meet the 65,000 certified accountants needed in 2020.

This study examined accounting graduates in a public university in Malaysia. Specifically, this study examined whether accounting graduates are in the accounting profession or have left the accounting profession. If this study shows that there are accounting graduates that have left the accounting profession, then this study will determine the reasons for that. The findings in this study could assist the universities to identify strategies in hindering accounting graduates from leaving to another profession. The remainder of this paper is structured as follows. The next section reviews the related literature. The following section presents the research framework and hypotheses. The subsequent section outlines the research methodology, followed by the results and discussions. The final section concludes this paper.

## LITERATURE REVIEW

A large body of the accounting literature has addressed the concerns of the accounting profession. These studies have evidenced that students perceive the accounting profession as boring, tedious and a monotonous number-crunching job (Cohen & Hanno, 1993; Fisher & Murphy, 1995; Albrecht & Sack, 2000). Accountants are often being portrayed as uninteresting, monotonous, boring, somber and expressionless (Bryne & Willis, 2005). In addition, the accounting profession is often being described as mundane, repetitive and boring which involves mathematics and attention to detail

(Hashim, Embong & Shaari, 2012). However, with the existence of the electronic media as well as efforts from related bodies, the accounting profession has become more known and the stereotypical negative image of the profession has ceased (Hashim et al., 2012).

Several studies have argued that professional accounting bodies are facing on-going 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 increased competition within the accounting profession for traditional reporting and audit services and the broadening of accounting-related services (Inglis et al., 2011). The challenges escalate with the emergence of 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 profession for alternative career paths (Velayutham & Rahman, 2000).

Within the accounting literature, there are several studies that have examined career choice in the discipline. These studies show that students tend to choose accounting as their career due to earnings 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, job opportunities for advancement, job security and financial compensation as also influencing the students to choose the accounting profession (Horowitz & Riley, 1990; Said et al., 2014; Zakaria et al., 2012). On the other hand, there are studies that have argued that the society often perceives the workload of accountants as “number crunchers” which emphasis on numerical accuracy, routine recording and calculations. Of consequence, this has led the students to opt not to choose the accounting profession (McDowall & Jackling, 2010).

Hashim, Embong and Shaari (2012) noted that students tend not to choose the accounting profession due to more attractive career alternatives, decreased salary levels, misinformation on the accounting profession and students are more willing to go for risky majors. Studies have also shown that students may not choose to be in the accounting profession due to their interest in what society perceives to be more creative, rewarding

and a people-oriented career (Wells, 2005; Bryne, Willis & Burke, 2012). However, these studies have relied on students that have or have not started their accounting studies (such as Tan & Laswad, 2009; Uyar & Kuzey, 2011; Ahinful, Paintsil & Danquah, 2012; Dibabe et al., 2015). In addition, several studies have found that students tend to choose accounting as their career choice due to family influence (Tan & Laswad, 2009). Arguably, students who have decided to study accounting due to family influence may change their career upon graduation. This could be attributed to their realisation of their real interest, and therefore, leave the accounting profession for another. It would be interesting to determine the reasons as to why accounting students leave the profession if any. Therefore, the following research question is posed.

RQ: *What are the reasons that lead to accounting graduates to not be in the accounting profession?*

Studies in the education literature have also examined the association between personal factors such as gender and career choice in the accounting profession. These studies provide mixed findings. For example: Bryne and Flood (2005) found that there is no significant difference between female and male students on their perception of the accounting profession. In contrast, Mauldin et al. (2000), Bryne and Willis (2005) and Majdi, Ghani and Abu Bakar (2016) found that female students have a more positive perception on accounting students compared to male students. These studies however, were conducted using secondary school students as respondents (Hashim et al., 2012; Aransi, 2018) or undergraduate students (Bryne and Flood, 2005) or long distance students (Tan & Laswad, 2009). There is yet a study that has used accounting graduates in examining the association between gender and the profession that the accounting graduates are in. Therefore, following null research hypothesis was developed:

H1: *There is no significant association between accounting graduates' gender and the profession that they are in.*

Despite the large number of studies that have examined the factors influencing students' choice of career (Cohen & Hanno, 1993; Fisher & Murphy, 1995; Albrecht & Sack, 2000; Aransi, 2018), there is yet a study that has examined the association between age and choice of profession

among students, particularly in the accounting discipline. One possible reason could be due to the studies being conducted on a group of a sample of a similar age. Another possible reason could be that the students have not or currently taking the accounting course during the study period, resulting in a very minimum age gap. Since this study was conducted on a sample of students that have graduated, thus there is in existence a large age gap due to the different graduation year. Therefore, this study developed the second null research hypothesis:

**H2:** *There is no significant association between accounting graduates' age and the profession that they are in.*

## RESEARCH DESIGN

### Sample Selection

The accounting graduates in a bachelor's in accountancy programme at a Malaysian public university were chosen as the sample. The accounting graduates were selected regardless where they were located. A twenty-year period was chosen to allow enough response time for this study. In addition, this study would be able to determine the trend of the accounting graduates' choice of profession. One thousand and three respondents participated in this study. The respondents were then divided into three groups. The first group was the accounting graduates that were in the accounting profession. This group was attached to accounting and audit firms. The second group represented accounting graduates who were attached as accountants or accounting related positions in various industries. The last group represented accounting graduates who are not in the accounting profession at all.

### Research Instrument

This study used a questionnaire survey as the research instrument. The questionnaire was developed based on a review of previous literature. The questionnaire was designed to capture all the information required to meet the objectives of the study. The questionnaire consisted of two sections. Section A requested the respondents' demographic profile, such as age, gender, education level, and working sector. In this section too, the respondents were asked to identify the type of job they had in mind

before pursuing their studies the type of employment includes accounting graduates who are working in accounting and audit firms, accounting graduates who are working as accountants and accounting related positions in various industries and accounting graduates who are not in the accounting profession.

Section B related to the respondents' past and current employment. In this section, the respondents were asked to identify how they found employment after obtaining their first degree, what was the main reason for the time gap between obtaining their degree and first employment, how many companies have they worked in since their first graduation and is their first job related to the accounting profession. The respondents were also asked to identify whether their current job is related to the accounting profession such as auditing, accounting and taxation.

### **Data Collection**

An electronic questionnaire was used in this study because it is easier to administer as the data collected was automatically entered into a spreadsheet. The questionnaires were distributed to the accounting graduates through social media such as Facebook and WhatsApp. The message containing the questionnaire's URL address was sent through personal message as well as disseminated as a public post on personal and group walls. The data collection for this study was conducted over a four-month period. Due to the nature of data collection using the social media, this study could not determine the exact number of questionnaires distributed to potential respondents. In total, 1003 participated in this study. The data collected was then analysed using the SPSS.

## **RESULTS AND DISCUSSION**

### **Demographic Profile**

Table 1 presents the descriptive statistics of the demographic profile of the respondents in this study. Table 1, panel A shows that 1003 respondents participated in this study. Out of the 1003, 736 of the respondents were female whilst the remaining 267 respondents, male. Panel B of Table 1 shows that more than half of the respondents were below 30 years of age

representing 50.7%. Two hundred and forty-nine respondents (24.8%) were between 30 to 40 years of age. The remaining 24.4% of the respondents were above 40 years of age.

**Table 1**

**Panel A: Respondents' Gender**

<b>Gender</b>	<b>Frequency</b>	<b>Percent</b>
Male	267	26.6
Female	736	73.4
Total	1003	100.0

**Panel B: Respondents' Age**

<b>Age</b>	<b>Frequency</b>	<b>Percent</b>
Below 30 years	509	50.7
Between 30 to 40 years	249	24.8
Above 40 years old	245	24.4
Total	1003	100.0

**Accounting Graduates' Profession**

Table 2 presents the accounting graduates' profession. As shown in Table 2, out of the 1003 respondents, only 283 of the respondents were working in the accounting or auditing firms that provide various accounting related services such as accounting, auditing and taxation. The results also show that more than half of the respondents (51.6%) were working as accountants or accounting-related posts in various industries such as oil and gas, telecommunication, manufacturing and retail. Most of the respondents who were working the accounting and audit firms responded to their interest in the accounting profession to be the reason. There were also respondents that responded that they were working in the accounting and audit firms due to the need to get the MIA qualification to become a CPA.

Surprisingly, there were accounting graduates who were not in the accounting profession. The result shows that 202 or 20.1% of the respondents preferred to be involved in other professions such as entertainment, education and consultancy. Such a result is alarming, considering the number of accounting graduates who are expected to be in the accounting profession but have opted to not be in this profession is large.

**Table 2: Respondents' Profession**

<b>Profession</b>	<b>Frequency</b>	<b>Percent</b>
Practicing Accountants	283	28.2
Non-Practicing Accountants	518	51.6
Non-Accountants	202	20.1
Total	1003	100.0

Since 20.1% of the respondents were not working in the accounting profession, this study proceeded to answer the research question in this study. The respondents were asked on why they chose their profession. Among the reasons provided were:

1. They were offered a better salary in other professions. For example: One of the respondents decided to become a newscaster. Few respondents joined the airline industry to become stewardess. Few respondents become academics either in colleges or universities.
2. They are not interested to be in the accounting profession after undergoing the degree course. Few of the respondents decided to quit the accounting profession due to the nature of job for accountants having to work long hours and on a desk job. Few of the respondents expressed their opinions that they did not expect that the nature of job for accountants to require so much commitment in the office.
3. They do not have a choice. Few respondents noted that they were forced to enrol in the accounting course by either their parents or relatives. One respondent noted that he wanted to enrol for an engineering course in the university, instead he was offered to do the accounting course and he did not have a choice.
4. They decided to quit the accounting profession because of personal matters such becoming a housewife and taking care of parents.

### **Accounting Graduates' Gender and Profession**

Table 3 presents the results of analysis of the accounting graduates' age and their choice of profession. The results show that more male

respondents prefer to work as accountants or accounting related positions in various industries (46.8%) rather than practice accounting and audit firms (27.3%). The remaining 69 or 46.8% respondents opted out of the accounting profession as shown in panel A of Table 2. Similar results are found for female respondents. That is, most of the female respondents are working as accountants or are in accounting-related positions in various industries with 53.4% compared to the female respondents who are attached to the accounting and auditing firms (28.1%). Only 18.1% of the female respondents were not in the accounting profession.

**Table 3: Panel A: Respondents' Gender and Profession**

		Profession			Total
		PA	NPA	NA	
Male	Count	73	125	69	267
	% Within Gender	27.3	46.8	25.8	100.0
Female	Count	210	393	133	736
	% Within Gender	28.5	53.4	18.1	100.0
Total		283	518	202	1003

Compared to the male respondents who were not in the accounting profession, the female respondents were not likely to opt for other professions. Further investigations showed that the respondents who opted out of the accounting profession did it somewhat unintentionally. For example: few of the respondents could not secure a job in the accounting profession that led them to embark on other professions such as education or doing online businesses.

Table 4 shows the results of analysing the three categories of the profession using the Chi-Square analysis. The three categories in this study were respondents who are practicing accountants, respondents who were working as accountants or were in accounting-related posts in various industries and accounting graduates who were not in the accounting profession. This study used the Chi Square test to determine if there is an association between the accounting graduates' gender with their choice of profession that they are currently in. The reasons show that the accounting students' gender does have an association with the profession that they are in with a *p* value of 0.022. Therefore, the null hypothesis 1 that states that there is a no significant association between gender and profession is rejected.

**Table 4: Gender (Male/Female) and Profession (Practicing/Non-Practicing/Non-Accountants)**

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	7.618	4	0.022
Likelihood Ratio	7.352	4	0.025
Linear-by-Linear Association	0.764	1	0.382
N of Valid Cases	1003		

### Accounting Graduates' Age and Profession

This section presents the results of examining the accounting graduates' current job. This study also examined the respondents' age and their profession. The results are shown in Table 5. Table 5 shows that most of the respondents who are 30 years and below opted not to be in the accounting profession (241 representing 47.3%). Out of the 509 who were in the age group of below 30 years, 168 respondents were working in accounting and audit firms, leaving only 100 or 19.6% of the respondents currently working in various industries.

Most of the respondents who were 40 years of age owned small scale accounting and audit firms that catered for SMEs. The results also show a similar trend for respondents in the age group of between 30 to 40 years. That is, slightly more than half of the accounting graduates (55.4%) within the age group between 30 to 40 years were working in the accounting and audit firms. Only about 22.1 of the respondents aged between 30 to 40 years chose to work in accounting and audit firms. Similar to those respondents who were below 30 years old, about 22.4% of them opted to go to other professions. For respondents who were 40 years old, the results show that more of the respondents in this age group prefer to be with accounting and auditing firms (24.5%) compared to respondents working as accountants in various industries (18.8%).

**Table 5: Panel A: Respondents' Age and Profession**

		Profession			Total
		PA	NPA	NA	
<30	Count	168	241	100	509
	% Within	33.0	47.3	19.6	
30-40	Count	55	138	56	249
	% Within	22.1	55.4	22.5	
>40	Count	60	139	46	245
	% Within	24.5	56.7	18.8	
Total		283	518	202	1003

Table 6 shows the results of the Chi Square test in determining if there is an association between the accounting graduates' age and the profession that they are currently in. The results show that the accounting students' gender does have an association with the profession that they are in with a *p* value of 0.010. Therefore, the null hypothesis 2 that states that there is no significant association between age and profession is rejected.

**Table 6: Age (<30/30-40/>40) and Profession (Practicing/Non-Practicing/Non-Accountants)**

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	13.366	4	0.010
Likelihood Ratio	13.455	4	0.009
Linear-by-Linear Association	9.035	1	0.003
N of Valid Cases	1003		

### Further Analysis

This section presents a multinomial logistic regression to provide further analysis on the influence of gender and age on the accounting graduates' choice of profession. Multinomial logistic regression would determine the relationship of the factors examined. Table 7 presents the result of the multinomial logistic regression which shows that gender influences the accounting graduates' choice of profession with a *p*=0.025. The result also shows that age influences the accounting graduates' choice of profession

with a  $p=0.009$ . Such results further indicate and confirm that the two null hypotheses developed in this study should be rejected.

**Table 7: Multinomial Logistic Regression**

Effect	Model fitting criteria	Likelihood ratio tests		
	-2LL	Df	X <sup>2</sup>	Sig.
Intercept	61.289	0	0.000	
Gender	68.670	2	7.382	0.025
Age	74.773	4	13.485	0.009

## CONCLUSION

This study examined the accounting graduates of a public university in Malaysia. The results of this study show that the accounting graduates do not necessarily be in the accounting profession. The results show that the almost half of the accounting graduates were working as accountants or accounting related positions in various industries. There are also accounting graduates that are working or are attached with accounting and auditing firms. Compared to the accounting graduates who were working as accountants or were in accounting related positions in various industries, the number is not as many as the latter. However, such findings reflect the current scenario of the accounting profession in Malaysia.

Surprisingly, there is an alarming sign that there are accounting graduates who are not in the accounting profession. This raises a concern as to why accounting graduates are not in the accounting profession. Few of the respondents noted that the opportunity to do other jobs, setting up a business, parental influence to do accounting and doing things that meet their satisfaction are among the reasons on why accounting graduates left the accounting profession. The findings in this study is consistent with previous studies that perceived the accounting profession as boring, tedious and monotonous number-crunching job (Cohen & Hanno, 1993; Fisher & Murphy, 1995; Albrecht & Sack, 2000) or uninteresting, monotonous, boring, somber and expressionless (Bryne & Willis, 2005). Other accounting graduates have noted the nature of the accounting profession itself demotivates them to continue with the profession. This study also shows that gender and age influence the profession of the accounting graduates. Such

findings are consistent with previous studies such as Mauldin et al. (2000), Bryne and Willis (2005) and Majdi, Ghani and Abu Bakar (2016). This study shows that to a certain extent, these two factors do have an association with the profession that they are in and the association is significant.

This study is not without limitations. First, this study investigated the accounting graduate's profession based on three groups namely, practicing accountants, non-practicing accountants and non-accountants. Therefore, the findings in this study are limited to these groups. Secondly, this study only relied on two factors namely, age and gender in association with the accounting graduates' profession. There are other factors that are not included in this study. Therefore, the generalizability of the findings in this study may be restricted. Finally, this study used a sample of accounting graduates from a public university in Malaysia. Conducting this study using a wider sample may provide more robust findings. The findings in this study could assist universities to identify strategies in hindering accounting graduates from leaving to other professions.

## ACKNOWLEDGMENT

We wish to express our gratitude to the Centre of Strategic Planning and Information and Institute of Research Management and Innovation of Universiti Teknologi MARA for their support and funding.

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