

## The Relationship between Students' Perception and Intention to Pursue Accounting Advanced Program

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### ABSTRACT

*This proposed paper aims to identify the relationship between students' perception and their intention to pursue in Bachelor and Professional accounting program. Therefore, to achieve the objective, questionnaires are developed and distributed among students of Diploma in Accountancy from UiTM. Logistic regression has been used to identify the existence of the relationship. It is expected that this paper will provide an insight view whether the students' perceptions affect their intention to pursue study in accounting advanced program.*

**Keywords:** *Accountancy Advanced Program; Education; Perception*

### Introduction

Prior studies indicate that people's perceptions have an important influence on their career decisions. 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 course. In addition, the Managing Partner for KPMG Malaysia informs that the lack of qualified accountants in Malaysia is due to high demand of this profession from other countries. Therefore, he believed that the education provided in Malaysia is globally recognized. Although there are many students who have continued graduating as accountants, the country still lacks professionals in the field. According to President of Malaysia Advisory Committee of Association of Chartered Certified Accountants (ACCA) Malaysia in 2009, from 25,000 accountants in Malaysia currently, only 600 are qualified accountants. There are many graduates but without the required skills and standards to qualify. In 2020, Malaysia needs 60,000 qualified accountants to boost economy and this profession will not be affected even though the country is in economic crisis. However, more than half of this figure is yet to achieve (Lanson, 2010).

Thus, this study is conducted to examine the perceptions that influence the diploma accounting students' intention to pursue in accounting advanced program. It is expected that this paper will provide a valuable information to the universities and Ministry of Higher Learning to offer suitable training and motivation for the potential candidate.

### Research Objectives

The objective of this study is to ascertain whether there is a relationship between students' perception and their intention to pursue degree in accounting and/or professional accounting program.

### Literature Review

Students' perception can be expressed as students' belief (Green & Graybeal, 2011). In addition, a study done by McDowall and Jackling, (2010) highlighted the students' perception as students' attitude. Thus, the students' perception for this study is students' belief and attitudes towards the intention to further their study to advanced accounting program. Meanwhile students' intention was defined as students' aspiration (Sugahara et al., 2009). According to Leung et al. (2012) intention-based model defined intention as state of

mind that may direct a person's attention and attention towards a behavior. For this study, students' intention is referring to state of mind of students in pursuing their study to advanced accounting program.

Understanding students' perception in accounting may help educators and faculties to understand the needs and motivation of students in majoring accounting. Thus, it may lead in molding and creating the future accountants in accounting profession and career. However, students' perceptions can be positive and negative. The positive perception may influence students to in-depth their accounting knowledge to higher accounting level and in accounting career (Germanou et al., 2009).

A common factor that may vary the students' perception towards advancing their intention to higher accounting level was job availability, marketability and security. Job availability also influenced the students' perception in majoring into accounting programme (Myburgh, 2005, Noorain, 2009 & Bahari et al. 2012). In addition, Germanou et al.(2009) concluded that job security too lead the students' perception to further their accounting study from fundamental level to higher accounting level. Alongside on job availability, better career prospect, have more satisfaction in career and well respected by public were among students's belief in pursuing to accounting advanced program (Noorain, 2009 & Hashim et al., 2012). On top of that, besides pursuing to degree level, some students may have the intention to pursue to professional levels as they have their own perceptions. Universiti Teknologi MARA (UiTM) also becomes a service provider for professional programs such as ACCA, CIMA and CPA. According to Noorain (2009) and Bahari et al. (2009), 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.

Without exception, negative perceptions on accounting subject itself may demotivate students to pursue to higher accounting level. 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 factor 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 found that the students were willing to be professional accountants if they have interest in becoming professional accountants. Positive students' attitudes play important role towards accounting profession (McDowall & Jackling, 2010). Moreover, Germanou et al. (2009) found that positive perception on the accounting profession lead to positive intention to pursue accounting career. However, Noorain (2009) indicated that students' perception did not affect students in pursuing to accounting professional programs.

Based on the above literature, many of the studies examined the relationship of the students' perception to accounting profession or career except for Noorain (2009) but her study found insignificant relationship of students' perception with intention to pursue to accounting professional program. Hence, this paper will attempt to ascertain relationship between students' perception with students' intention to pursue study to advanced accounting program either into degree or professional program. The diagram of the paper can be illustrated as follow:

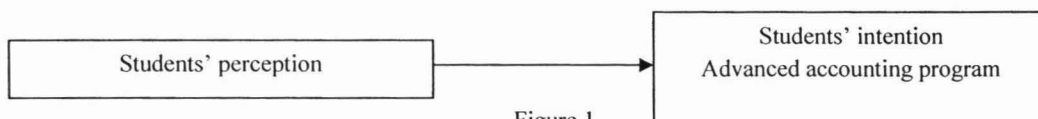


Figure 1

## Research Methodology

This research was conducted by distribution of questionnaire to accounting students. 259 questionnaires were distributed among Diploma in Accountancy students at Universiti Teknologi MARA Pahang. The research instrument was a structured questionnaire constructed in English and was adopted from Noorain (2009). The questionnaire consists of 3 sections. Section A tap on the demographic profile of the respondents. Section B assessed respondents' intention to further their studies in accounting advanced program which is bachelor program or professional program. The last section (Section C) tapped on respondents' perception towards both bachelor program and professional program. Four-point likert scale ranging from strongly disagree (1) to strongly agree (4) was used to measure the extent of respondents agreement towards statement on

accounting advanced program. Descriptive statistic and logistic regression were used to analyze and to ascertain the relationship between respondents' perception towards accounting advanced program and their intention to further studies.

## Findings

Table 1 : Demographic results

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

The results of demographic analysis are presented in Table 1. Majority of the respondents are female (66%) and age 20 and below (65.3%). It was found that highest number of respondent (82) is from semester 8 which is the final semester students. Then it was followed by semester 2 students (49) and semester 1 students (49). Least number of respondents is from semester 4 students. Majority of respondents who enroll the Diploma in Accountancy at UiTM Pahang have basic accounting knowledge either during their secondary school or matriculation. Only 37.1 percent respondents do not have basic knowledge in accounting.

Table 2 : Intention of Respondents to pursue degree

Intention	Frequency	%
Yes	251	96.9
No	8	3.1

Table 2 presents the intention of respondents to pursue degree program. Almost all respondents (96.9 %) have the intention to pursue degree with only 3.1 percent have no intention to do so. The result is slightly different for intention to pursue professional program which is presented in Table 3. Only 71 percent students interested to pursue professional program. 71 respondents have no intention to pursue professional program and the remaining 4 respondents did not indicate their intention.

Table 3 : Intention of Respondents to pursue Professional Program

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

Table 4 shows the perception of respondents towards accounting advanced program. Based on the result, only half of the respondents (55.7%) perceived that only excellent students are able to pursue their studies to degree/professional level with mean of 2.64. Similar result is also obtained for the second statement. Only 60.8 percent respondents perceived that accounting advanced program is only suitable for students with a strong foundation in accounting. Almost all respondents (99.3 %) agreed that professional qualifications are recognized at international level. Furthermore, the same result is also obtained for item C7. Further, 95.2 percent respondents agreed that degree / professional graduates are able to obtain higher salary than diploma graduates. They also perceived that professional qualified will have a better prospect in career (95.3 %). Not only that, 91 percent of respondents perceived that degree programs / professional are more difficult than diploma program. The respondents also perceived that degree or professional graduates are preferable to be hired than diploma graduate (86.9%) which in line with study done by Myburgh (2005), Noorain (2009) and Bahari et al. (2012) and this program is only suitable for disciplined and highly committed students (81.7%). However, only 76.9 percents respondents perceived that professional qualified accountant is more respected than a degree qualified. This finding supported the study done by Noorain (2009) and Hashim et al.(2012).

Table 4 : 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
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								

From the above result on students' perception and students' intention, logistic regression analysis was carried out to ascertain the relationship between these two results. Table 5 present the result of logistic regression analysis with perception as independent variable and intention to pursue degree as dependent variable. It was found that the perceived employability of the respondents and better career prospect by having degree / professional qualification significantly affect the intention to pursue degree (Sig. value .01). In addition, the perceived level of difficulties that they will face by pursuing degree / professional level than diploma also significantly affect their intention to pursue degree (Sig. value .08). These findings indicate that good future career opportunity and complexity of accounting subject may influence the students in advancing their study to advanced accounting level.

Table 5 : 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

Table 6 present the result of logistic regression analysis with perception as independent variable and intention to pursue professional as dependent variable. The result shows the perception that degree programs/ professional is only suitable for disciplined and highly committed students significantly affect the intention to pursue professional program. In addition, similar to the above results, perceived better career prospect also affect the intention to further professional program. The finding may suggest that, fond to accounting subject may lead to unquestionable commitments and efforts of students in facing the thrills of learning the accounting subject at professional level. And again, better career prospect also affects the students' intention to extent their study in accounting advanced level.

Table 6 : 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

## Conclusions and Recommendations

In summary, the samples of the study are students who enrolled in Diploma in Accountancy in UiTM Pahang. From gender perspective, the sample is dominated by female compared to male students. On the other hand, those who studied Diploma in Accountancy in UiTM majority have fundamental accounting knowledge during their secondary school or matriculation. In assessing the intention of the students, almost all students plan to further their study to degree level and more than seventy percent plan to further their study in professional accounting program. From logistic regression analysis, majority of the students perceived that bright future career, easily being employed in job market and being paid higher salary undermines their intention to pursue study in advanced accounting level. Not only that, the students also considered those who possessed professional qualification will be well respected and being recognized internationally before planning their study to higher accounting level. The issue of good academic performance, complexity of accounting subject to be learned and determination in learning accounting subject also affect students' intention in pursuing their study to advanced accounting level. The main attributes which influenced the attitude of students to further their study in advanced accounting level are due to greater job employability and virtuous career satisfaction. On top of that, the perceived respectable image as accountants by the public is significant for students to pursue their study in higher accounting program. The perceptions of the professional accounting subject is complex and suitable for those who are committed and disciplined also affect the students' intention to further their study in advanced accounting level.

Thus, this study ascertain the significant effect of students' perception towards intention of student in pursuing to higher accounting program which is in contrary with the study done by Noorain (2009) found that perception of student is insignificant in students' intention to further study in professional accounting program. This study also may give some ideas that more aggressive promotions and announcements must be done especially by faculties, educators, professional accounting bodies through electronic and printed media on the career path and career development in accounting. The faculties and educators can also highlight several captains of industry who possessed advanced accounting qualifications by inviting them to share their moments and experience. 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 dissemination's trend. So that, the students' perception and mindset can be mended and it is hoped this means of communication may trigger the students' interest in learning accounting. Besides, the students should be exposed on the different approaches of teaching and learning accounting to make the subject as a fun and interesting course in order to shift away the image of accounting subject as boring and dry either in class or outdoor.

This study does not deviate from limitations. First, the study was conducted only on a small number of accounting students, particularly in UiTM Pahang where the result 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 area for further study where greater sample size is recommended. Then, it is suggested that to assess the relationship on students' perception on which professional accounting program will be preferable by accounting students in Malaysia.

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