

**UNIVERSITI TEKNOLOGI MARA**

**THE FACTOR  
THAT INFLUENCES  
ACCOUNTING GRADUATES  
TO CHOOSE THE ACCOUNTING FIELD  
AS A CAREER PATH  
IN MALAYSIA**

**AWFIYAH BINTI KHAIRY**

**Master of Accountancy**

**January 2023**

## AUTHOR'S DECLARATION


I declare that the work in this dissertation was carried out in accordance with the regulations of Universiti Teknologi MARA. It is original and the results of my work, unless otherwise indicated or acknowledged as referenced work. This dissertation has not been submitted to any other academic institution or non-academic institution for any degree or qualification.

I, hereby, acknowledge that I have been supplied with the Academic Rules and Regulations for Post Graduate, Universiti Teknologi MARA, regulating the conduct of my study and research.

Name of Student : Awfiyah Binti Khairy  
Student I.D. No. : 2021524873  
Programme : Master of Accountancy – AC700

Faculty : Accountancy

Dissertation Title : THE FACTOR THAT INFLUENCES  
ACCOUNTING GRADUATES TO CHOOSE THE  
ACCOUNTING FIELD AS A CAREER PATH  
IN MALAYSIA

Signature of Student : 

Date : January 2023

## **ABSTRACT**

This study investigates the factors that influence accounting graduates to choose the accounting field as a career path among students from Universiti Teknologi MARA Kelantan Branch (UiTMCK). The main objective of this study analyzed the factors of self-efficacy, personal interest, and social influences that influence the intention of accounting graduates in choosing the accounting career path. The data were analyzed using Statistical Package for the Social Sciences (SPSS) version 27. The results of the regression analysis indicated that there is a significant relationship between the purpose of accounting students and their intention. This study contributes to knowledge in the form of understanding the factors that influence accounting graduates to pursue a career in the accounting field. As a result, the findings of this study can assist professional accounting institutes in analyzing accounting students' interests in accounting jobs. This study also can help an educational institution to provide and improve the accounting course program to enhance their student's interest in accounting fields.

**Keywords:** Career path, Self-efficacy, Personal Interest, Social influence

# TABLE OF CONTENTS

	<b>Page</b>
<b>AUTHOR'S DECLARATION</b>	<b>ii</b>
<b>ABSTRACT</b>	<b>iii</b>
<b>TABLE OF CONTENTS</b>	<b>iv</b>
<b>LIST OF TABLES</b>	<b>viii</b>
<b>LIST OF FIGURES</b>	<b>ix</b>
<b>LIST OF ABBREVIATIONS</b>	<b>x</b>
<b>CHAPTER ONE INTRODUCTION</b>	<b>1</b>
1.1 Introduction	1
1.2 Research Background	1
1.3 Problem Statement	3
1.4 Research Objectives	6
1.4.1 General Objective	6
1.4.2 Specific Objectives	7
1.5 Research Questions	7
1.6 Significance of Study	7
1.7 Scope of the study	8
1.8 Organization of the Study	9

<b>CHAPTER TWO LITERATURE REVIEW</b>	<b>10</b>
2.1 Introduction	10
2.2 Theories of Social Cognitive Career Theory	10
2.3 Conceptual Framework	11
2.4 Dependent Variable	12
2.4.1 Intention of accounting graduates to choose the accounting field as a career path	12
2.5 Independent Variables	12
2.5.1 Self-efficacy	12
2.5.2 Personal interest	13
2.5.3 Social Influence	14
2.6 Hypotheses Development	15
2.6.1 Self-efficacy and the intention of accounting graduates to choose the accounting field as a career path.	15
2.6.2 Personal interest and the intention of accounting graduates to choose the accounting field as a career path	15
2.6.3 Social influence and the intention of accounting graduates to choose the accounting field as a career path	16
2.7 Summary	16
<b>CHAPTER THREE RESEARCH METHODOLOGY</b>	<b>17</b>
3.1 Introduction	17
3.2 Research Design	17
3.3 Population and Sample Selection	18