

**UNIVERSITI TEKNOLOGI MARA**

**FACTORS INFLUENCING  
ENTREPRENEURIAL INTENTION  
OF POLYTECHNIC HULU  
TERENGGANU'S ACCOUNTING  
STUDENTS**

**SURIAMI BINTI SULAIMAN**

**Master of Accountancy**

**June 2023**

## ABSTRACT

This study's primary goal is to examine the entrepreneurial intentions of Diploma in Accountancy students in Polytechnic Hulu Terengganu. The study is consistent with the initiative to encourage Malaysian participation in starting a business. As a result, the study used Ajzen's Theory of Planned Behaviour to identify the variables that affect the entrepreneurial intention of Diploma in Accountancy students in Polytechnic Hulu Terengganu. The questionnaire was distributed to all Diploma in Accountancy students in Polytechnic Hulu Terengganu in the form of Google form. A total of 100 responses were analysed to test the hypothesis and meet the study's objectives. The results demonstrate a positive relationship between entrepreneurial intention of Diploma in Accountancy students in Polytechnic Hulu Terengganu with personal attitudes but not for subjective norms and perceived behavioural control. According to the regression analysis, personal attitudes is the best predictor for entrepreneurial intention. In summation, with the aim of increasing students' entrepreneurial interest, the results provided by this study are insightful for entrepreneurial higher educational institutions by enhancing and designing the entrepreneurial course offering as to be more proactive. This study also contributes to theoretical aspect on the relationship between personal attitudes, subjective norms and perceived behaviour control with entrepreneurial intention.

**Keywords:** entrepreneurial intention, personal attitudes, subjective norms and perceived behavioural control, entrepreneurial interest, entrepreneurial course.

## ACKNOWLEDGEMENT

Praise be Allah, The Most Gracious and The Most Merciful for giving me the strength, patience and spirit to complete this dissertation report. It is He who presented the opportunity to pursue my master's degree even though I am currently working and have multiple commitment. Despite the journey being challenging and arduous, Allah surrounded me with a positive group of people who expressed their support, lent me strength, and motivated me to endure. For this, I could never return their kindness.

Secondly, I express my sincere appreciation to my supervisor, Dr. Wan Zurina Nik Abdul Majid for guiding me with her constructive comments and encouragement throughout this journey. Dr Wan Zurina has been very committed, supportive and positive with insightful advice that motivated me to overcome the problems I faced while writing this dissertation.

Thirdly, I express my gratitude to my beloved life-partner, my husband, Azri Bin Mamat and my lovely sons, Muhammad Adam Zafri Bin Azri and Muhammad Aqeef Ziqri Bin Azri. They sacrificed their time, showed great understanding, and provided me with the love and support I needed to complete this journey. This thesis is dedicated to my beloved family members, especially my parents, Sulaiman Bin Ngah and Akmal Binti Ismail and my supportive siblings who have always been there for me to chase my dreams.

A special dedication to all my lecturers and friends in Master AC700 at UITM Kelantan Branch who were very supportive. I thank them for sharing information, opinions, and motivation. Allah alone can repay you for your support and kindness.

## TABLE OF CONTENTS

	<b>Page</b>
<b>AUTHOR'S DECLARATION</b>	<b>ii</b>
<b>ABSTRACT</b>	<b>iii</b>
<b>ACKNOWLEDGEMENT</b>	<b>iv</b>
<b>TABLE OF CONTENTS</b>	<b>v</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 Motivation of the Study	3
1.4 Problem Statement	4
1.5 Research Objectives (RO)	6
1.6 Research Questions (RQ)	6
1.7 Significance of Study	7
1.8 Chapter Organization	7
<b>CHAPTER TWO LITERATURE REVIEW</b>	<b>8</b>
2.1 Introduction	8
2.2 Underpinning theory – Theory of Planned Behaviour (TPB)	8
2.3 Factors Influencing Entrepreneurial Intention of Polytechnic Hulu Terengganu's Accounting Students	10
2.3.1 Entrepreneurial Intention	10
2.3.2 Personal Attitudes	11
2.3.3 Subjective Norms	12
2.3.4 Perceived Behavioural Control (PBC)	13
2.4 Conceptual Framework	14
2.5 Hypothesis Development	15

# CHAPTER ONE

## INTRODUCTION

### 1.1 Introduction

This chapter focuses on introduction and followed by research background. This chapter also discusses on motivation of the study, problem statement, research objectives and research questions. Lastly, the final section discusses on chapter organization.

### 1.2 Research background

Due of its significance for economic growth, job creation, sources of innovation and productivity, entrepreneurship has recently received substantial attention (Adu et al., 2020; Anjum et al., 2022; Bazkiaei et al., 2021; Hassan et al., 2021; Urbano & Aparicio, 2015). As a result, emerging nations like Malaysia encourage students to get involved in entrepreneurship and think about it as a possible career. It is well acknowledged that college students will be a significant source of emerging entrepreneurship in the future. Making entrepreneurship required of all students, regardless of their topic of study, is one way the government is working to instil an entrepreneurial spirit in university students. Entrepreneurship is crucial for employment, economic growth, and finding solutions to social issues like the overabundance of university graduates. It is crucial to understand the elements that affect students' intentions to start a new business or engage in entrepreneurship. Over the past few decades, entrepreneurship has solidified its place as the most potent economic driver. As a result, entrepreneurship has come to be seen as the "panacea to the unemployment problem," or to lower the unemployment rate (Kamaruddin et al., 2017; Ahmad & Xavier, 2012).

Entrepreneurship is a vital component in the economic performance of nations around the globe as it has the capacity to create adequate jobs opportunities that reduce unemployment rates (Adeosun & Shittu, 2022; Kulasagaran, 2010). Entrepreneurship activities also contribute towards the revitalisation of the economy of developed countries and function as the engine of economic progress and job creation in developing countries (Yusof, Sandhu & Jain, 2007). Entrepreneurship can be a procedure to generate new venture and new organization (Tran & Von Korflesh, 2016). Hence, entrepreneurship becomes the main indicator for economic growth since