

**A THEORY OF REASONED ACTION MODEL: APPLIED SCIENCE
MRSM STUDENT'S ATTITUDE
TOWARDS ACCOUNTANT AS A CAREER.**

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ABSTRACT

Expectancy theory serves as a theoretical foundation for many studies to understand the factors that affect the students to choose or to reject any career. This model would easily identify the respondent's desired accounting career outcome, their believed on the attractiveness of the outcome and their effort they willing to spend in order to be an accountant. The finding was in contrary with the theory. The attitude between students who choose accountancy career and students who did not choose accountancy career were similar because they are exposed to the same information as they in the same streams.

KEYWORDS: Accounting, Expectancy theory, MRSM Students

INTRODUCTION

Today, the profession is facing challenges where the best students are choosing other majors. Williams (2000) indicates that the first challenge for the profession is attracting more of the right students. The earlier findings by Dezoort, Lord and Cargile (1997) and findings by Bailey (1994) as quote by Maudlin, Crain and Mounce (2000) outline that one reason for this decline is that students perceive non-business discipline as more relevant to future economic trends and employment opportunities. One of the factors that may lead to this outcome is lack of information given to the students. Cory (1992), supported this notion, where he mentioned that little information which related to accounting profession available to high school students. Furthermore, the negative images portrayed by the media on accountants contribute to decreasing 'best and brightest' student's entry to accounting program. Concern on both quality and quantity of accounting students has been expressed in the public accounting profession due to current trend where the Universities have to lower the entrance requirement to attract students to the faculty.

Luscombe (1988,1989) as quoted by Felton, Buhr and Northey (1994), pointed out that due to lack of effort to recruit the students in their early stage, many students have negative perception and viewed accounting profession as a dull work, heavy demands and low starting salaries. These trends must be a major concern to accounting educators, who share a common interest with practitioners in their desire to attract and retain high caliber students in accounting programs.

According to Friedlan (1995), since there are radical changes in the profession in the last decade, the students starting to shift to other profession to avoid stereotype of the profession. Due to old styles of teaching method and out of date syllabus, accounting courses that give students the “wrong” perceptions of accounting may contribute to the “right” people choosing non-accounting careers and the “wrong” people becoming accountants. According to Baldwin and Ingram (1991) the meaning of attracting “wrong” students is selecting students who prefer computation and memorization but dislike analysis and evaluation skills that should be posse by accountants in today’s complex business environment.

One solution to increase the number of ‘best and brightest’ Bumiputra students into the profession is to attract students in the boarding school. The researcher selected Maktab Rendah Sains MARA (MRSM) in this study. MRSM was selected because it is an elite boarding school and all 17 MRSMs in Malaysia have achieved excellent result for Sijil Pelajaran Malaysia (SPM) examination since its establishment in 1970. The selection criterion for Form 1 and Form 4 students is among the toughest in the country. In addition, the passing rate for Principle of Accounts or PA subject for SPM in the year 2000 was 99.6%, which was among the highest in the country.

MRSM has 2 streams, namely Pure Science and Applied Science. Students who are in the Applied Science stream choose PA to substitute it with Biology. Before the students decide which stream to choose, they are given information on career prospect of these 2 streams. Normally, for Applied Science Students, they are told that one of many career prospects for doing PA is to become an accountant. However, in MRSM, Applied Science stream is not popular with only 521 (11.74%) out of 4,439 students choosing Applied Science Stream. This is an alarming fact for the accountancy profession.

OBJECTIVES OF THE STUDY

The objective of this study is to determine student’s attitude towards accountant as a career.

LITERATURE REVIEW

Expectancy theory is developed by Vroom in 1964 and served as a theoretical foundation for many studies, such as psychology, organizational behaviour and accounting (Felton, Dimnik and Northey, 1995). Felton, Dimnik and Northey (1995), suggested that if the profession are to attract “the brightest and the best” student, the profession’s policy-makers should understand the factors that affect the students to choose or to reject accountancy career. According to Chen and Hoshower, 1998: -

Expectancy models are explanations of human behaviour that cast a person as an active, thinking, predicting creature in their environment. Human continuously evaluates the outcomes of his or her behaviour and subjectively assesses the likelihood that each of his or her possible actions will lead to various outcomes. This theory is comprised of two related models: the valence model and the force model.

In Expectancy Theory, each student first uses the valence model and then the force model. In the valence model, the students are given the outcomes of accounting career and the subjective probability that outcomes will occur (Felton, Dimnik and Northey, 1995). Ten possible outcomes are as the followings: -

- a.) Good long-term earnings
- b.) Advancement Opportunity
- c.) Variety in the work
- d.) Chance to make a contribution
- e.) Flexibility of career options
- f.) Job security
- g.) Good Initial earnings
- h.) Plentiful supply of jobs
- i.) Social prestige
- j.) A structured career path

Five point Likert scales used to determine the significance of each factor from 1, strongly Disagree to 5, Strongly Agree. Students who want to be an accountant would believe that accounting career would lead to any outcome in valence model would choose 5 in the Likert scales and a student who believe otherwise would choose 1.

Then, each student evaluates the overall attractiveness of the outcomes as followings (Felton, Dimnik and Northey, 1995): -

- a.) There is a challenge to the work in the first few years
- b.) One is a dynamic advisor to business

- c.) Accountants are trusted business advisors
- d.) Many become presidents or general managers of large businesses

For the overall attractiveness of the outcomes, a student who has strong believe to the statement and want to be an accountant would choose 5 in the Likert scales and a student who believe otherwise would choose 1.

Finally, each student uses the force model to determine the amount of effort the student is willing to exert when choosing accounting career (Felton, Dimnik and Northey, 1995).

- a.) There's no time to relax in the first few years
- b.) There are too many hurdles to qualify
- c.) Earnings of accountants in the first few years are relatively poor
- d.) Accountants have a dull image

In this Force model, the student who choose 5 in the Likert scales would indicate that the students has negative attitude towards accounting career and would not choose accounting as a career.

According to Felton, Dimnik and Northey (1995), by using this model, the person who conducting the research would easily identify the respondent's desired accounting career outcome, their believed on the attractiveness of the outcome and their effort they willing to spend in order to be an accountant. For any person who is promoting the accounting career, based on the findings, they could adjust the student's perception. For example if the students choose 1 in the 5 points Likert scale, which means they were strongly disagree, to this outcome, 'a structured career path', the promoter should easily explain anything which, related to accounting profession career path to inform the students and to adjust their perception. Same thing with the Force model. For example, if the students choose 5 in the 5 points Likert scale, which means they are strongly agree to this statement, 'accountants have a dull image'; the promoter should easily explain anything which are related to accountant job functions and their activities to adjust the students' perception.

Felton, Dimnik and Northey (1995), used this model on Finance and Non-finance university students to know the student's attitude towards becoming a Chartered Accountant. The results suggest that modification of behavioral attitude may be key to attracting more students to the profession. It was suggested a research should be done in introductory accounting courses in secondary school students and test to different group of students. The expected outcome for this research is accounting students should have more positive attitudes towards accountancy career compare to non-accounting students.

RESEARCH METHODOLOGY

The research covered 16 MRSM in Malaysia, which offer Principal of Accounts. A written permission was sought from Bahagian Pendidikan Menengah MARA (BPM) before the researcher did any attempt to contact the MRSM students and the class teachers. The information regarding Form 5, Applied Science MRSM student was also provided to the researcher. Applied Science is an alternative stream to pure science stream. The rationale for choosing Form 5 Applied Science students was, form 5 students, is more matured and more exposed compared to Form 4 students. Most of the Form 5 students have undergone motivation courses and career guidance seminar and as a result, they might have a better view and ideas on their career planning. In contrast, Form 4 students are less sure of their future plans, or may change their minds later and normally cannot clearly classify their own career choice.

Sampling Design

Since the population involved large number of students, Simple Random Sampling was used. Simple random sampling is the basic probability sampling design, and it is incorporated in all other probability sampling designs.

No	MRSM	Population	Sample (50%)
1	Beseri	92	46
2	Jasin	71	36
3	Taiping	44	22
4	Kuantan	42	21
5	Muadzam Shah	42	21
6	Serting	42	21
7	Kuala Berang	29	15
8	PDRM Kulim	27	14
9	Kuala Terengganu	23	12
10	Muar	22	11
11	Pengkalan Chepa	20	10
12	Kota Putra Besut	16	8
13	Kuching	15	8
14	Langkawi	14	7
15	YT Besut	12	6
16	Terendak	10	5
		521	263

Table 1 – Selection of Respondents from the MRSMs.

For the purpose of this study, samples of 263 students were selected out of total 521 students. Each MRSM randomly selected 50% of their students to be the respondent.

The class teachers took much effort to randomly select the respondents. To ensure chance of selection of respondents, the teachers in MRSM adopt these methods as described below: -

- a.) A teacher randomly selected a group of students by an arbitrary method on the basis of their performance in Form Four exams and monthly test.
- b.) Randomly selected half population from each class.

Instrumentation

Questionnaires were distributed as research instrument for the gathering of data in this study.

The questionnaire consists of 2 parts, which are: -

- a.) Part A, ask for students opinion on responsibilities of accountant and different accounting bodies to test the level of awareness towards accounting as a profession. Some questions in this section used 5 points Likert scales it is qualitative in nature. Five point Likert scales were used to determine the significance of each factor from 1, not important to 5, very important.
- b.) Part B, ask for demographic details of the students.

Data Analysis Approach

The study was analyzed using descriptive and inferential statistic. The data collected analyzed by using the SPSS (Statistical Package for Social Science) release 10 for the purpose of testing the hypotheses. The ability of this package to perform the statistical test efficiently makes it the preferred choice than other package.

The Hypothesis

The null hypothesis is presented below: -

- H1 : Attitudes of students who intend to choose accountancy career are not different from those who do not intend to choose accountancy career

DATA ANALYSIS AND FINDINGS

Summary of Demographic Profile of Students

The data were collected on initial sample of 263 Form 5, Applied Science MRSM students who will take PA for their SPM examination in the year 2001. The response rate was very encouraging, that is 94.68% (249 respondents). The sample size decreased to 249 due to 14 students from MRSM PDRM Kulim who refused to response without giving any reason. Out of this number, 133 (53.4%) of the respondents are male and 116 (46.6%) of the respondents are female. All respondents are Malay.

The following table shows the details: -

No	MRSM	Sample (50%)	No. of Responses	Responses Rate (%)
1	Beseri	46	46	100
2	Jasin	36	36	100
3	Taiping	22	22	100
4	Kuantan	21	21	100
5	Muadzam Shah	21	21	100
6	Serting	21	21	100
7	Kuala Berang	15	15	100
8	PDRM Kulim	14	0	0
9	Kuala Terengganu	12	12	100
10	Muar	11	11	100
11	Pengkalan Chepa	10	10	100
12	Kota Putra Besut	8	8	100
13	Kuching	8	8	100
14	Langkawi	7	7	100
15	YT Besut	6	6	100
16	Terendak	5	5	100
		263	249	94.68

Table 2 – Response rate

ANALYSIS OF FINDINGS ON STUDENTS ATTITUDE TOWARDS ACCOUNTANCY AS A CAREER

The objective of this study is to look at the student's attitude towards accountancy career between students who choose accountancy career and students who did not choose accountancy career. The questionnaires have 18 questions which are separated into valence model and force model.

Valence model was separated into two, which are outcomes of accountancy career and overall attractiveness of the outcome. Force model is the negative attitude towards accountancy career.

An independent t-test had been carried out to determine whether there is a significant difference on the student's attitude towards accountancy career.

In this part of the questionnaires, 5 point Likert scales was used to determine the significance of each factor from 1, strongly disagree to 5 strongly agree.

The independent t-test was used. The test was based on 95% confidence interval of the mean and the decision rule is to reject the null hypothesis if the p-value is less than 0.05.

	Choose Accountancy career	Did not Choose Accountancy career	p-value
Good long-term earning	3.7566 (3)	3.5464 (2)	0.085
Advancement opportunity	3.3816 (7)	3.2887 (7)	0.443
Variety in the work	2.9211 (10)	2.7938 (10)	0.312
Chance to make a contribution	3.4342 (6)	3.1959 (8)	0.059
Flexibility of career option	3.2171 (9)	3.0206 (9)	0.142
Job Security	3.6447 (5)	3.4742 (4)	0.159
Good Initial earnings	3.6711 (4)	3.5361 (3)	0.287
Plentiful supply of jobs	3.3158 (8)	3.4021 (5)	0.523
Social prestige	4.0855 (1)	3.7732 (1)	0.012 **
A Structured career path	3.7697 (2)	3.3402 (6)	0.000 **

Table 3 – Outcome of Accountancy Career

Referring to table 3, the ranking of the mean between the two groups has no clear difference and there are no opposite difference between students who choose accountancy career and students who did choose accountancy career. This finding was contrary with Felton, Dimnik and Northey (1995), which in their study they

found that a student who wants to be an accountant would believe that accounting career would lead to any outcome in valence model would choose 5 in the Likert scales and a student who believe otherwise would choose 1.

Both groups agree that accountancy career would bring social prestige to them, have advancement opportunity and have flexibility of career option. They slightly disagree to the statement that accountancy career has variety in the work.

The students who choose accountancy career believed that accountancy career have structured career path (rank as number 2) whereas the students who did not choose accountancy career have slightly believed the outcome (rank as number 6). The other outcomes have no big difference, in term of ranking as stated in table 3.

At a glance, the ranking of the mean between the two groups has no clear difference. To prove it, independent t-test was conducted. The result was, out of 10 outcomes tested, only 2 outcomes are significantly different (p-value < 0.05), which are social prestige and a structured career path.

It can be seen that although, both group consider social prestige as their number 1 rank in the outcome of accountancy career but the students who choose accountancy career has higher mean value compare to the students who did not choose accountancy career, which is 4.0855 compare to 3.7732.

	Choose Accountancy career	Did not Choose Accountancy career	p-value
There is a challenge to the work in the first few years	3.8487 (1)	3.5979 (1)	0.042 **
One is a dynamic advisor to business	3.5000 (4)	3.5052 (2)	0.965
Accountants are trusted business advisors	3.6184 (2)	3.4742 (3)	0.255
Many become presidents or general managers of large business	3.5789 (3)	3.1649 (4)	0.002 **

Table 4 – Overall Attractiveness of the Outcome

Referring to table 4, the ranking of the mean between the two groups has no clear difference and there are no opposite difference between students who choose accountancy career and students who did choose accountancy career. This finding was in contrary with Felton, Dimnik and Northey (1995). For the overall

attractiveness of the outcomes, a student who have strong believed to the statement and want to be an accountant would choose 5 in the Likert scales and a student who believes otherwise would choose 1.

Independent t-test was conducted. The result was, out of 4 outcomes tested, 2 outcomes are significantly different ($p\text{-value} < 0.05$), which are there is a challenge to the work in the first few years and many become presidents or general managers of large business.

	Choose Accountancy career	Did not Choose Accountancy career	p-value
There's no time to relax in the first few years	3.0724 (2)	2.9691 (2)	0.442
There are too many hurdles to qualify	3.4276 (1)	3.4845 (1)	0.657
Earnings of accountants in the first few years are relatively poor	2.0658 (3)	2.2062 (3)	0.275
Accountants have a dull image	1.4737 (4)	1.8969 (4)	0.001 **

Table 5 – Negative Attitude Towards Accountancy Career

Felton, Dimnik and Northey (1995), indicates that in Force model, the student who choose 5 in the Likert scales would indicate that the students has negative attitude towards accountancy career and would not choose accountancy as a career.

Referring to table 5, the ranking of the mean between the two groups has no clear difference and there are no opposite difference between students who choose accountancy career and students who did choose accountancy career. As a result, this finding was contrary with Felton, Dimnik and Northey (1995).

Independent t-test was conducted. The result was, out of 4 outcomes tested, 1 outcome is significantly different ($p\text{-value} < 0.05$), which is accountants have a dull image

Overall, there is enough statistical evidence to reject the null hypothesis, for these outcomes: -

- 1.) Social prestige
- 2.) A structured career path
- 3.) There is a challenge to the work in the first few years

- 4.) Many become presidents or general managers of large business
- 5.) Accountants have a dull image

However, there is not enough statistical evidence to infer that there is significant difference on the remaining 13 outcomes.

From the findings, attitude between these two groups have small difference towards accountancy career because they are expose to the same information as they in the same streams. The researcher believes that, if the study was conducted by using respondents from different streams it is expected that the finding might be different.

CONCLUSION

The objective of this study was to look at the student's attitude towards accountancy career between students who choose accountancy career and students who did not choose accountancy career. Overall, there is enough statistical evidence to reject the null hypothesis, for 5 of the outcomes which are social prestige, a structured career path, there is a challenge to the work in the first few years, many become presidents or general managers of large business and accountants have a dull image. However, there is not enough statistical evidence to infer that there is significant difference on the remaining 13 outcomes.

In general, the finding was in contrary with Felton, Dimnik and Northey (1995). The attitude between students who choose accountancy career and students who did not choose accountancy career should be in total opposite as suggested in Valence and Force model. The main reason why these two groups have similar attitude is because they are exposed to the same information as they in the same streams.

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