

# Accounting as a Choice of Academic Program

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## ABSTRACT

*The objective of this study is to examine the factors that influence students to choose accounting as their academic program. Utilising the Theory of Reasoned Action, the study predicted that students' intention to choose accounting as their academic program is influenced by their attitude towards accounting subject and subjective norm. Data were collected via survey of which approximately 400 sets questionnaire were sent to accounting students of Universiti Teknologi MARA Kelantan. From this amount, 340 students responded with the response rate of 85.0 percent. The results were analyzed using SPSS 17 and from the findings, it can be concluded that both attitude towards accounting program and subjective norms are positively related in influencing students' decision to choose accounting as an academic program. The findings provide useful insights for policy makers, accounting professional bodies and higher learning institutions in formulating strategies to promote the accounting program to tertiary students.*

**Keywords:** *Accounting program, Theory of Reasoned Action, intention, attitudes, subjective norms.*

## INTRODUCTION

Globalisation and internalisation have broadened economic landscape into impropriety, complexity and volatility. To keep abreast with the

current development, the world seriously needs more experts for the resolution, knowledge and innovation. Thus, accountants who are integral to business and economies are seen to be the best profession able to face these new challenges. This scenario therefore raises tremendous demand for accountants. However, the existing number of qualified accountants is far behind the required number. For example, China requires in excess of 500,000 professional accountants and this will take decades for the world to have this number appropriately trained (Accountants Today, November 2008). The situation might be exacerbated for Malaysia as the country is a target for industries and companies desperate for accountants, specifically those who possess the required talent (Accountants Today, May 2008).

In the late 1990s the accounting program experienced drastic decline in the number of students' enrolment (Albrecht & Sack, 2000). The shortage was attributed to many reasons such as nature of accounting subjects, perilous future of the profession and corporate scandals. Generally, the accounting subject was viewed as difficult, dull and boring apart from the perception that the profession did not guarantee lucrative income (Keneley, 2009). In addition, the successive corporate scandals and malfeasance to great extent had tarnished the accounting profession and thus lead to accusations that accountants were lacking of integrity. This accusation damaged the accountants' reputation in the eyes of the public and thus discouraged students from pursuing studies in this discipline. Nevertheless, accountants are needed to fuel the growing economy. They possess a broad array of skills and knowledge and without them, the nation is unable to face stiff economic pressure. In pursuit of this, more accountants should be produced. This issue is becoming a great concern world-widely and Malaysia is not spared either. Additionally, the current phenomenon triggers scholars and researchers to identify factors that influence students to choose accounting as their academic program.

In predicting people's decision and behaviour, many studies have utilised Theory of Reasoned Action (TRA) (Zhang, 2007; Cohen & Hanno, 1993). The TRA model provides a social psychological framework which has been proven useful in explaining many types of behaviour (Sheppard, Hartwick & Warshaw, 1988; Ajzen & Fishbein, 1980). The model has been suggested as a useful framework for examining the variables affecting the choice of academic program (Cohen & Hanno, 1993; Strader & Katz, 1990).



According to TRA, human behavior is directly motivated by the intention to perform the behavior (Ajzen & Fishbein, 1980). The stronger the intention, the more likely the behavior will be performed. Additionally, the theory holds that the intention is determined by their attitude and subjective norms. Attitudes are made up of a person's salient beliefs that the behavior leads to certain outcomes, either positive or negative. These beliefs are acquired from experience, outside information and inner feeling. The beliefs are then rated for the probability that engaging in the behavior will produce the believed outcome (belief strength). On the other hand, subjective norms are the product of normative belief. The normative belief is the belief that others such as family, peers and teachers want ones to perform and they are motivated to comply with these referent groups.

Despite the fact that accountants' shortage is a worldwide concern, majority of studies were conducted in the western countries, while local studies remain scarce. Therefore, this situation motivates the study to explore this issue within the context of Malaysia as there may not be 'one size fits all' solutions. In light of the above issue and following previous studies, this study aimed to adopt the TRA model and examine two objectives. The first objective was to examine the influence of attitude towards accounting program and students' intention to choose accounting as the academic program. Meanwhile, the second objective was to examine the influence of subjective norms on students' intention to choose accounting as the academic program.

## **METHODOLOGY**

### **Sampling and Data Collection**

The data were collected through a questionnaire distributed to Diploma in Accountancy students of Universiti Teknologi MARA Kelantan. There were 704 students from this program as of 31st May 2010. Approximately 400 sets of survey instrument were randomly distributed and 340 students responded, represented by 85.0 % response rate. The survey instrument is a seven-page questionnaire with two parts. Part A elicited demographic profile of the respondent which included gender, the semester they were in, parents' occupation, parents' income and level of education. Part B consisted

of 36 questions representing measures of intention (2 questions); outcome evaluations (12 questions); behavioural beliefs (12 questions); motivation to comply (5 questions) and normative beliefs (5 questions). Each question was evaluated using seven-point Likert scale. The outcomes evaluations were based on respondent's perception of accountants' career outcomes. Meanwhile, important referents referred to those who could motivate the students' to comply with their choice, which included parents, teachers, counsellors, peers, colleagues and etc. The measurements were elicited from previous studies (Cohen & Hanno, 1993; Zhang & Felton, 2007; Dimnik & Northey, 1995).

## **OPERATIONALIZATION OF VARIABLES**

### **Intention to Choose Accounting Program**

The respondents in the study were accounting students and therefore they had already performed the action of choosing accounting as the academic programme. Following the suggestion of Cohen and Hanno (1993), surrogate measures of intention were used to evaluate their intentions related to their decision to choose accounting program. The two surrogate measures of intention used in the current study are "How likely is it that you will graduate with accounting program?" and "How likely is it that you will be working in accounting in five years?" Even though these two questions do not represent a direct measure of the intention to choose accounting as an academic program, they do indeed provide an assessment on the intentions towards behaviours that are consistent with choosing the accounting program (Cohen & Hanno, 1993). However, the results using these two measures of intention are similar. Therefore, for the purpose of this study, only the results using the first measure will be reported.

### **Attitudes Towards Outcomes**

The attitudes towards outcomes were measured by 12 outcomes. The following were the outcomes with the decision to choose an academic program listed in the questionnaire: 1) good long term earnings; 2) advancement opportunities; 3) variety in the work; 4) chance to make a contribution; 5) flexibility of career options; 6) high job security; 7) social prestige; 8) structured career path; 9) exciting profession; 10) chance to



work with numbers; 11) large amount of class work; and 12) difficult and intensive program. Each outcome was assessed on a 7-point Likert scale anchored by the endpoints “extremely bad” and “extremely good”. In the succeeding section, respondents were required to rate their beliefs regarding the likelihood of those outcomes to materialize in the event that they choose accounting as their academic program from extremely unlikely (1) to extremely likely (7). Each outcome score was then multiplied with the likelihood of the outcome to occur before all the twelve products were summed up to form the measure of attitude towards the choice of accounting as an academic program. The score was in the range between 12 (1 x 12 x 1) and 588 (7 x 12 x 7).

## **Subjective Norms**

Subjective norms are the product of normative belief and motivation to comply. The normative belief is conceptualised as the respondents’ perceive that other people or referents such as family, peers and teachers want them to choose accounting program. On a likert scale of 1 to 7 (1= extremely unlikely, 7= extremely likely), respondents were asked to indicate the referents, who encouraged them to choose accounting programme. Meanwhile, the motivation to comply was conceptualised as the extent to which the respondents follow the referents expectation. Also, by using a likert scale of 1 to 7 (1= extremely unlikely, 7= extremely likely), the respondents were required to state the extent they had followed the referents. Similar to the attitude, the score of normative belief and motivation to comply were categorized into 3 levels namely low (less than 33.33 %), average (33.33 % – 66.67 %) and high (more than 66.68 %). Next, the score of normative belief was multiplied by the score of motivation to comply for each referent and summed to form the score for subjective norm. On the other hand, to obtain the measure for subjective norm, each score on the motivation to comply with important referents was multiplied with the corresponding score on normative belief. Five important referents highlighted in previous studies were used in the study namely family, friends, other students, advisor/ counsellor and teachers. First, respondents were required to indicate how much they care whether each referent approved or disapproved their choice of academic program on a 7-point Likert scale (1 = not at all and 7 = very much). Later, they were asked to assess the likelihood that each referent thought that they should

choose accounting as their academic program (1 = extremely unlikely and 7 = extremely likely). The score was in the range between 5 (5 x 1 x 1) and 245 (5 x 7 x 7).

## **Development of Hypotheses**

The theoretical framework developed for the current study was based on TRA (Ajzen & Fishbein, 1980). The behaviour of interest here was students' decision to choose accounting as their academic program. The TRA predicted that both attitude and subjective norm will influence the intention to perform a particular behaviour. In addition, the theory states that human beings normally behave in a sensible manner, after taking into consideration all the implications of their action (Ajzen & Fishbein, 1975).

Based on the model of TRA and following previous studies (Jackling & Keneley, 2009; Felton et al., 1995; Cohen & Hanno, 1993) this study predicted that the students' attitudes towards accounting program would influence their intention in choosing accounting program. As such, the following hypothesis was proposed.

**H<sub>1</sub>:** Attitudes towards the accounting program are positively related to intention to choose accounting program.

Likewise, following the model of TRA and previous studies that subjective norms are significantly related to intention to choose academic program (Cohen & Hanno, 1993; Zhang, 2007; and Jackling & Keneley, 2009), this study formulated the following hypothesis.

**H<sub>2</sub>:** Subjective norms are positively related to students' intention to choose accounting program.

Figure 1 presents the TRA framework used in this study.

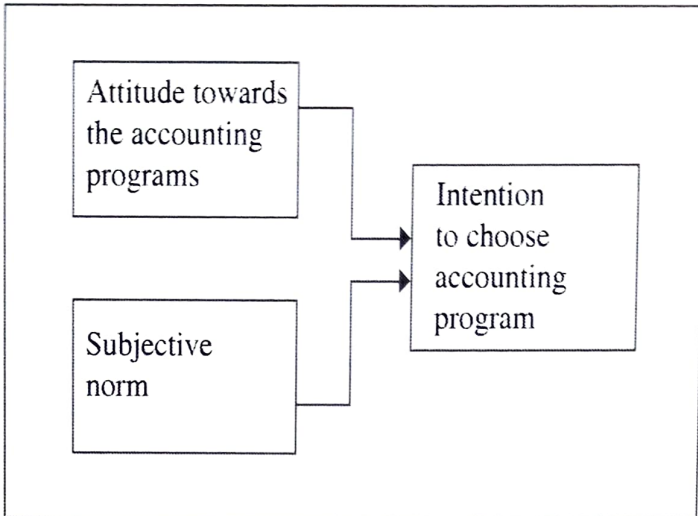


Figure 1: Theoretical Framework

## RESULTS AND DISCUSSIONS

### Demographic Profile of Respondents

A total of 400 accounting students of Universiti Teknologi MARA Kelantan were asked to complete the questionnaire. From this amount, 340 students responded, representing 85 percent response rate. Of the 340 respondents, 242 or 71.2% were female and 98 or 28.8% were male. Meanwhile, the highest group of respondents that participated in this survey was from semester 3 with a total of 105 or 69.3 %, followed by semester 1 with a total of 99 or 29.2%, part 5 with a total of 52 or 15.3%, part 2 with a total of 31 or 9.1%, semester 4 with a total of 22 or 6.5%, semester 6 with a total of 20 or 5.9%, and lastly part 7 with a total of 11 or 3.0%. The results indicated that 59.2 % or 200 respondents had accounting background before joining UiTM while 40.5 % or 137 respondents did not have any knowledge and background of accounting.

### Reliability Test

The study performed reliability tests on 4 variables namely outcome behavior, behavioral beliefs, motivation to comply and normative belief. The results indicated that the Cronbach's alpha coefficients for the outcome behavior, behavioral beliefs, motivation to comply and normative belief were .93, .91, .87 and .91 respectively. The reliability test indicated that



the responses were very good and excellent (Hair et al., 2006). Hence, no removal of items was required.

## **DESCRIPTIVE STATISTICS**

### **Attitudes**

The results were categorized into 3 levels of scores namely low (less than 33.33 %), average (33.33 % – 66.67 %) and high (more than 66.68 %). The behavioural belief indicated that the students obtained high score with regard to good long term earnings (5.74). Others were advancement opportunities (5.47), variety in the work (5.46), chance to make a contribution (5.32), flexibility of career options (5.44), high job security (5.40), social prestige (5.24), structured career path (5.35), exciting profession (5.49), chance to work with numbers (5.33), large amount of class work (5.11) and difficult and intensive program (4.87).

Meanwhile, the outcome evaluation indicated that the students obtained high score with regard to good long term earnings (5.61), followed by advancement opportunities (5.53), variety in the work (5.66), chance to make a contribution (5.40), flexibility of career options (5.44), high job security (5.51), social prestige (5.12), structured career path (5.38), exciting profession (5.62), chance to work with numbers (5.45), large amount of class work (5.02) and difficult and intensive program (4.67). The results also indicated that the mean score of attitudes (i.e. behavioural belief multiplied by outcome evaluation) were 32.20 with regard to good long term earnings, advancement opportunities (30.25), variety in the work (30.90), chance to make a contribution (28.73), flexibility of career options (29.59), high job security (29.75), social prestige (26.83), structured career path (28.78), exciting profession (30.85), chance to work with numbers (29.05), large amount of class work (25.65) and difficult and intensive program (22.74). The total score for attitudes was 355.91 or 60.53 % ( $355.91/588 \times 100$ ), representing an average score. The results are depicted in Table 1.



Table 1: Behavioural Belief, Outcome Evaluation and Attitude

	Behavioural Belief (BB) (Mean)	Outcome Evaluation (OE) (Mean)	Attitude (Mean BB x Mean OE)
Good long term earnings	5.74	5.61	32.20
Advancement opportunities	5.47	5.53	30.25
Variety in the work	5.46	5.66	30.90
Chance to make a contribution	5.32	5.40	28.73
Flexibility of career options	5.44	5.44	29.59
High job security	5.40	5.51	29.75
Social prestige	5.24	5.12	26.83
Structured career path	5.35	5.38	28.78
Exciting profession	5.49	5.62	30.85
Chance to work with numbers	5.33	5.45	29.05
Large amount of class work	5.11	5.02	25.65
Difficult and intensive program	4.87	4.67	22.74
Total score for attitudes toward accounting program			355.91

## Subjective Norms

The results showed that all scores of the normative belief were high with the highest referent group was the family (5.37), followed by teachers (5.19), friends (5.11), advisor/ counsellor (5.07) and peers (4.90). Likewise, the level of all scores for motivation to comply was also high. Additionally, the results indicated that the respondents were more likely motivated to comply with the referent groups, with the highest group was the family (5.40), followed by advisor/counsellor (5.06), teachers (5.01), friends (4.63) and peers (4.37). Meanwhile, the highest score for subjective norms (i.e. normative belief multiplied by motivation to comply) was the family (29.00), followed by teachers (26.00), advisor/ counsellor (25.65), friends (23.66) and peers (21.41). Hence, the results indicated that family followed by teachers, advisor/ counsellor, friends and peers were the referent groups who influenced the respondents' decisions to choose accounting program. Similarly, the respondents were more likely to comply with the expectation of their family, followed by the advisor/ counsellor, teachers, friends and peers. Consequently, the score for subjective norms was 129.91 or 53.02 % ( $129.91/245 \times 100$ ) representing an average score. The results are depicted in Table 2.

Table 2: Normative Belief, Motivation to Comply and Subjective Norm

Referent Group	Normative Belief (NB) (Mean)	Motivation to Comply(MC) (Mean)	Subjective Norm (Mean NB x Mean MC)
Family	5.37	5.40	29.00
Friends	5.11	4.63	23.66
Peers	4.90	4.37	21.41
Advisor/ counsellor	5.07	5.06	25.65
Teachers	5.19	5.01	26.00
Total score for subjective norms			129.91

### Intention

The TRA model outlines that intention is the immediate determinant of actual behaviour. It is a function of two basic determinants that are personal in nature (i.e. attitudes) and the other reflecting social influence (i.e. subjective norms) (Fishbein & Ajzen, 1975). In the present study, as all the respondents already chose accounting as their academic program, two surrogates measures as suggested by Cohen and Hanno (1993) were used to represent the intention.

The first intention measure was the likelihood that the respondents graduate with accounting program. Meanwhile, the second intention measure was the likelihood that the respondents work in accounting profession for five years. Both intention scores were categorized into three levels namely weak, moderate and good. The study set 3 as the cut-off point to represent weak intention. The moderate score was set at 4, while the score of 5 to 7 was considered good.

The results indicated that for the first intention measure; 12 respondents (0 + 6 + 6 = 12) had the score of 3 and below, representing 3.5% of the population (12/340 x 100), 50 respondents or 14.7% had a moderate score, while 278 respondents (63 + 84 + 131) or 81.8 %, (278/340 x 100) obtained a good score. Whilst, for the second intention measure; 25 respondents (4 + 7 + 14 = 25) obtained the score of 3 and below; representing 7.4% (25/340 x 100) of the population. In addition, 68 respondents or 20% had a moderate score, while the remaining 247 respondents or 72.6 % obtained a good score.



The results showed that, even though all respondents in the present study had chosen accounting as their academic choice there were a number of students who were uncertain whether they will graduate with accounting program. Even if they were confident that they would be able to complete the program, there was no assurance that they would pursue in accounting profession. These findings may partially explain why there is still a shortage of accountants in Malaysia despite the fact that the students' enrolment is increasing in the accounting program, widely offered by public and private institutions of higher learning.

Table 3: Respondents' Intention Score

Measures for Intention	Score						
	1	2	3	4	5	6	7
The likelihood of graduating with accounting program	0	6	6	50	63	84	131
The likelihood of working in accounting profession in five years	4	7	14	68	61	78	108

n=340

## Correlations Analysis

The Pearson correlation test was carried out to analyze the correlation between intention, attitude and subjective norm. The results indicated that attitude was significantly and positively correlated with intention ( $p < 0.01$ ,  $r = .62$ ). Likewise, the results also showed that subjective norm was significantly and positively correlated with intention ( $p < 0.01$ ,  $r = 0.40$ ). Meanwhile, the correlation between the independent variables namely attitude and subjective norms was also significant ( $p < 0.01$ ,  $r = .53$ ). Thus, the results indicated that the attitude and subjective norm were highly predictive of the intention to choose accounting as an academic program. In addition, both of the relationships were positive, showing that the higher the attitude and subjective norm, the more likely the intention to choose accounting as the academic program. All the correlation scores was less than 0.8, showing that the problem of multicollinearity did not exist (Cooper & Schindler, 2003).

## Regression Analysis

The results of regression analysis indicated that the model was significant with an adjusted  $R^2 = 0.38$  ( $p < 0.01$ ) and thus indicating that 38.3% of the dependent variable (intention) could be explained by the independent variables (attitude and subjective norm). The model tested two hypotheses namely  $H_1$  and  $H_2$  by regressing attitude towards accounting program and subjective norm with intention to choose accounting as academic program. The results are depicted in Table 4.

Table 4: Results of Regression Analysis

	Std. Beta	t-value
Independent Variables		
Attitude	0.56	11.11***
Subjective norm	0.11	2.09*
F value		16.93***
$R^2$		38.3
Adjusted $R^2$		37.9

Note: \* $p < 0.1$ , \*\* $p < 0.05$ , \*\*\* $p < 0.01$

## HYPOTHESES TESTING

### The Relationship between Attitude towards Accounting Program and Intention to Choose Accounting Program

Hypothesis 1 examined the relationship between attitude towards accounting program and intention to choose accounting program. The regression analysis revealed a significant and positive relationship between attitude toward accounting program and intention to choose accounting program ( $\beta = 0.56$ ,  $p < 0.001$ ). The findings were consistent with prior studies that examined the relationship of these variables namely attitudes and intention to choose accounting program (Felton et al. 1993; Allen, 2004; Zhang, 2007; Jackling & Keneley, 2009). Therefore, based on the results of the study, in tandem with prior studies (Felton et al. 1993; Allen, 2004; Zhang, 2007; Jackling & Keneley, 2009) and consistent with TRA, this study concludes that attitude towards accounting program is significantly and positively related to intention to choose accounting program.



## **The Relationship between Subjective Norms and Intention to Choose Accounting Program**

Hypothesis 2 examined the relationship between subjective norms and intention to choose accounting program. The regression analysis indicated that subjective norms was significantly and positively related to the intention to choose accounting program ( $\beta = 0.11, p < 0.05$ ). The findings concurred with prior studies that examined the relationship between these two variables namely subjective norms and intention to choose accounting program (Felton et al. 1993; Allen, 2004; Zhang, 2007; Jackling & Keneley, 2009). Therefore, based on the results of the study, in tandem with prior studies (Felton et al. 1993; Allen, 2004; Zhang, 2007; Jackling & Keneley, 2009) and consistent with TRA, this study concludes that subjective norms are significantly and positively related to intention to choose accounting program.

### **Implications of the Findings**

The study found that attitude towards accounting program and subjective norms influence intention to choose accounting program. However, the results indicated that both variables namely attitude and subjective norms were at the average level. As such, this provides a serious implication to accounting professional bodies and institutions of higher learning to enhance the students' positive attitude towards accounting program. The students therefore, should be exposed and educated on the positive outcomes from the accounting profession, including good long term earnings, advancement opportunities, variety in the work, a chance to make a contribution and flexibility of career options.

Meanwhile, the results also indicated that subjective norm or the referent groups are important people that can influence students to choose accounting program. Hence, this provides another implication to the accounting professional bodies and institutions of higher learning to promote accounting program such as talks and seminars on accountancy career. The purpose is to disseminate relevant information on the role and function and a better understanding of accountancy profession, not only to students but also to parents, counsellors, teachers and the public. This can be achieved by aggressive participation in job career opportunities, which could be conducted via seminars, road tour within Malaysia and information disclosed

in the web site. The program served as a platform, not only for students but parents and teachers as well, to obtain first hand information on accounting career paths. Today, as Institutions of Higher Education strive for higher students' enrolment, they should play a proactive role by promoting the accounting program to the secondary and primary schools students too.

## **Limitations and Suggestions for Future Research**

Even though this study supports several theoretical works, there are several limitations that need to be acknowledged. The first limitation noted is that the low score of  $R^2$  (0.38) indicating that only 38 % of intention to choose accounting as a choice of academic program is explained by attitudes and subjective norms. Therefore, future researches are suggested to include more variables that would better explained the students' intention to choose accounting as their academic program.

The second limitation relates to the findings of this research, which might be limited by the fact that they were based on the data from only one campus of Universiti Teknologi MARA. Like many other studies, generalisability of the outcomes of this research may be limited. As such, to enhance the generalisability of the findings, future research is recommended to replicate the study in other Universiti Teknologi MARA campuses or perhaps to other universities in Malaysia or elsewhere.

## **CONCLUSION**

The study concludes that attitudes towards accounting subject and subjective norms influence students to choose accounting as their academic programs. Additionally, in making a decision on which program to choose, the results indicated that the students are concerned with the outcomes of their decisions. The factors which they are concerned most are the good long term earnings, variety in the job, excitement and career advancement. The more positive the outcomes, the stronger are the intention to choose accounting program. Apart from the outcomes, the roles and influences from key individuals around the students or subjective norms are also undeniable. The results revealed that family, teachers, advisor or counsellor had been named as important referents in choosing accounting as the



choice of academic program. Therefore, in an effort to attract students to join accounting profession, it is equally imperative to educate students on the positive outcomes of the profession as well as to attract the important referents by all means. It is hoped that the results could provide better insights for relevant authorities to carry out effective promotional strategies in order to attract calibre students to choose accounting program and thus producing more talented accountants.

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