

**ACCOUNTING STUDENTS' CHOICE OF ACADEMIC PROGRAM: A THEORY OF
REASONED ACTION MODEL**



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APRIL 2011

ABSTRACT

The objective of this study is to examine factors influencing students to choose accounting as their academic program. Utilizing the Theory of Reasoned Action, the study predicts that attitude towards accounting subject and subjective norm influence students' intention to choose accounting as their academic program. Approximately 400 questionnaires were sent to accounting students of Universiti Teknologi MARA Kelantan. From this amount, 340 students responded with response rate of 85.0 percent. The results were analyzed using SPSS 17 and from the findings, it can be concluded that attitude towards accounting program and subjective norms are positively related to the intention to choose accounting as an academic program. The findings provide insights for policy makers, accounting professional bodies and higher learning institutions in promoting the accounting program to tertiary students.

Keywords:

Accounting program, Theory of Reasoned Action, intention, attitudes, subjective norms

PENGHARGAAN

Setinggi-tinggi penghargaan dan ribuan terima kasih diucapkan kepada semua pihak yang terlibat secara langsung dan tidak langsung bagi membolehkan penyelidikan ini disiapkan dengan sempurna.

Diantaranya :

Prof. Madya Dr. Nik Kamaruzaman Hj Abdulatiff
(Timbalan Rektor Penyelidikan dan Jaringan Industri)

Dr. Mohd Nasir Ismail
(Pensyarah Kanan Fakulti Pengurusan Maklumat)

En. Amri Muhammad
(Pensyarah Fakulti Perakaunan)

Dr Rus-Sanani bt Hassan
(Pensyarah CITU)

dan

Semua pihak yang telah memberikan kerjasama dan sokongan di dalam menjayakan penyelidikan ini

TABLE OF CONTENT

CONTENTS	PAGES
TITLE PAGE	i
LETTER OF OFFER (RESEARCH GRANT)	ii
LETTER OF TRANSMITTAL	iv
ABSTRACT	v
ACKNOWLEDGEMENT	vi
TABLE OF CONTENT	vii
LIST OF TABLES AND FIGURES	xi
LIST OF ABBREVIATIONS	xii
CHAPTER ONE	
1.0 INTRODUCTION	
1.1 Background of the Study	1
1.2 Objectives of the study	3
1.3 Significance of the study	3
1.4 Organization of the study	4
CHAPTER TWO	
2.0 LITERATURE REVIEW	
2.1 Introduction	5
2.2 Theory of Reasoned Action	5
2.3 The choice of accounting as an academic programme	14
2.4 Conclusion	20

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

As the global economic landscape becomes more complex and volatile, the countries world widely need more experts for the resolution and innovative answer. Hence, the accountants who are integral to business and economies are seen to be the best profession able to face these new challenges. This scenario raises the global demand for accountants. However, the existing number of accountants has yet to meet the excessive demand of the nations. 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 in borderless," 2008). Malaysia as a growing nation is not spared either as it also experiences shortage of accounting professionals, especially those who possess the required talent.

The shortage of accounting professionals is attributed to many reasons such as corporate scandals, nature of accounting subjects and accounting curriculum. Ironically, the successive corporate scandals and malfeasance to a great extent have tarnished the accounting profession. The public perceive that the accountants are lacking of integrity, they are more interested in making profit rather than to act within the public interest. As a result, the public lost their confidence on the profession and this situation to some extent keeps the students away. They have no interest to pursue studies in this discipline. Apart from the scandals, the students perceive that the profession is facing the perilous future and the subject is dull and boring (Albrecht & Sack, 2000).

The Bedford Commission (American Accounting Association, 1986) asserted that the focus of accounting curriculum on the memorization of rules rather than on the development of conceptual and analytical skills fails to meet the interest of the students. Exacerbated by negative perceptions towards accounting profession that relate accountants as those who are only concerned on money, lack of interest to accounting subjects as well as some weaknesses in the accounting education, making accounting seems dreary. As a result, this discipline is less favourable and could