

## Accountant as a Career Choice from The Perspective of Secondary School and Undergraduate Accounting Students in Malaysia

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### Abstract

This study examines the perception of accounting students in Malaysia towards the accounting profession and whether these perceptions are influenced by the gender and student categories (secondary school and undergraduates). This study was a cross-sectional survey of 156 undergraduate accounting students from School of Business and Economics, Universiti Putra Malaysia (UPM) and 115 secondary school accounting students from Sekolah Agama Menengah Tinggi Tengku Ampuan Rahimah (SAMTTAR). A self-administered structured questionnaire was developed to collect primary data. Data were analyzed using descriptive statistics such as mean, and Mann-Whitney test through SPSS 22. The results of this study show that, generally, female respondents have higher perception on accounting job requirement and reputation compare to male respondents. Additionally, undergraduate students have a higher perception on the accounting job requirement and negative behaviour of accountant compare to secondary school student. This research contributes to the academic debate surrounding the concerns of the future of accounting profession. It also provides an idea to the accounting regulatory body, professional accounting bodies, and educators as well other stakeholders to look on the job requirement and improvement on the negative image of accountant for the benefit of the profession in Malaysia.

**Keywords:** Accounting Profession, Career Choice, Accountants, Job Outcomes, Job Reputation.

### Introduction

Since the year 2015, Malaysia is expected to require 60,000 professional accountants by 2020. (Mustapha & Abu Hassan, 2012). However, now as the year 2020 is here, the Malaysian Institute of Accountants has only around 36,000 registered chartered accountants in business and commerce, public practice, public sector and academia. This target is impossible to achieve within a few months from now, consequently, the target has been extended to 2030. For over the past decade, the number of students enrolled in accounting programs has

dropped, not just in the US (Association of International Certified Professional Accountants, 2019) but also in Canada and the UK. However in Malaysia, the enrolled number remains static. Nevertheless, not all students enrolled in the accounting program went on to have a career as chartered accountant. Only 30 percent of accounting graduates are truly practicing accounting (Mustapha & Abu Hassan, 2012; Lanson, 2010). If this situation continues, it may affect the government's goal to have at least 60,000 professional accountants in Malaysia by the year 2030. The reason for Malaysia being so far behind the required number of accountants is still a question mark.

Career choice is a very central and topical issue at this stage of the students' conditions of study. Educational level has influences on career selection due to the expectation of status and returns. The quality of decision making is supposed to be increased along with education level due to the gathering of information and acquiring the art of decision making (Latif, Aziz, & Ahmed, 2016). The student's mind is gradually being shaped to face the challenges of the transition to adulthood. Perhaps the first career question, which the student may ponder over, may be "what will I become after completing school?" This study try to investigate the difference between the secondary school and university students' perception on the accounting profession

Many theoretical models have been proposed to explain the process of career choice and decision-making. One of the models is the Social Cognitive Career Theory (SCCT) by Lent et al. (1994). According to the SCCT, career development behaviours are affected by three social cognitive processes - self-efficacy beliefs, outcome expectations and career goals and intentions which interplay with ethnicity, culture, gender, socio-economic status, social support, and any perceived barriers to shape a person's educational and career trajectories (Lent et al., 2000; Blanco, 2011). This study will specifically focus on the person's gender and education.

Statistics shows that more than half (63%) of university graduates in Malaysia are women (Negin Vaghefi, 2018). It also shows that women outnumber men in seven out of the eight main fields of study. Courses promising high-paying jobs like engineering are mostly male-dominated, while the social sciences, education and arts tend to be low-paying and female-dominated. The enrolment statistics by Educational Planning and Research Division, Ministry of Education of Malaysia shows the ratio between male and female enrolment in social science, business and law (including accounting) is 1:1.5 in 2016 and female portion increase in 2017, when the ratio became 1:2.17 (Ministry of Education Malaysia, 2018). The issue of gender gap is obviously a complex one, with many inter-related causes and therefore, requires detailed examination. Consequently, this study will try to investigate the difference between male and female perception on accounting profession.

### **Literature Review**

This study will be based on the Social Cognitive Career Theory (SCCT) by Lent et al. (1994). SCCT explain that the career development behaviors are affected by three social cognitive processes - self-efficacy beliefs, outcome expectations and career goals and intentions which interplay with ethnicity, culture, gender, socio-economic status, social support, and any perceived barriers to shape a person's educational and career trajectories (Lent et al., 2000; Blanco, 2011). This emphasizes the complex interaction between the personal

aspirations of youths in their career choices and decision-making and the external influences which act upon them.

Carpenter and Foster (1977) postulated that the earlier experiences and influences which individuals are exposed to form the bedrock of how they conceive their career aspirations. Carpenter and Foster proposed that all career-influencing factors derive from either intrinsic, extrinsic, or interpersonal dimensions. Carpenter and Foster (1977) referred an intrinsic dimension as a set of interests related to a profession and its role in society. Extrinsic refers to the desire for social recognition and security meanwhile the interpersonal dimension is connected to the influence of others such as family, friends, and teachers.

Intrinsic factors are driven by their interests in certain professions, and employments that are personally satisfying (Gokuladas, 2010; Kunnen, 2013). Therefore, intrinsic factors relate to decisions emanating from self, and the actions that follow are stimulated by interest, enjoyment, curiosity or pleasure and they include personality traits, job satisfaction, advancement in career, and learning experiences (Ryan and Deci, 2000; Kunnen, 2013; Nyamwange, 2016).

Extrinsic factors revolve around external regulations and the benefits associated with certain occupations (Shoffner et al., 2015). Prestigious occupations, availability of jobs and well-paying employments have also been reported to motivate a youth's career decision-making (Ryan and Deci, 2000). Consequently, an extrinsically motivated youth may choose their career based on the fringe benefits associated with a particular profession such as financial remuneration, job security, job accessibility, and satisfaction (Ryan and Deci, 2000; Edwards and Quinter, 2011; Bakar et al., 2014).

Interpersonal factors encompass the activities of agents of socialization in one's life and these include the influence of family members, teachers/educators, peers, and societal responsibilities (Gokuladas, 2010; Bossman, 2014; Wu et al., 2015). Akosah-Twumasi, Emeto, Lindsay, Tsey, & Malau-Aduli, (2018) reported that Chinese-Canadian students' focus in selecting a career was to bring honor to the family. Students who are influenced by interpersonal factors highly value the opinions of their family members and significant others; they therefore consult with and depend on these people and are willing to compromise their personal interest (Guan et al., 2015).

This study only focus on intrinsic and extrinsic factors from the view of the different group of genders as well as two different levels of educational. Interpersonal factors are beyond focus from this study

### **Theoretical Perspective of Gender Inequality**

Theoretical Perspective of Gender Inequality Sociologists view gender inequality in different ways. Gender inequality refers to unequal treatment or perceptions of individuals wholly or partly due to their gender (Wood, 2005). According to Schaefer (2007) "Gender inequality is the denial of opportunities and equal rights to individuals and groups based on gender that results from the normal operations of a society". There are four views that are most widely used by sociologist, and they are the functionalist perspective; the conflict perspective; the interactionist perspective; and the feminist perspective.

Functionalists suggest that gender inequalities exist as an efficient way to create a division of labour, or a social system in which a particular segment of the population is clearly responsible for certain acts of labour (Giddens, 2001). As a result, gender inequality maintains the overall social stability, balance, and equilibrium in the society. Functionalists suggested that in society, different tasks were assigned to men and women. As an example, men were frequently away from home for long periods and centered their lives on the responsibility for bringing food to the family. It was functional for women—more limited by pregnancy, child birth and nursing—to be assigned to domestic roles near the home as gatherers and subsistence farmers and as caretakers of the children and household (Mill, 1869). Functionalism is a macro sociological perspective that is based on the premise that the society is made up of interdependent parts, each of which contributes to the functioning of the whole society.

The conflict perspective assumes that social behaviour is best understood in terms of conflict or tension between competing groups. In relationships to gender, the conflict theory explains that gender inequality came to exist because men are trying to maintain power and privilege at the cost of women's benefit. Men have become powerful in industrial times because of their size, physical strength, and freedom from childbearing duties allowed them to dominate women physically (Schaefer, 2007). Men's work is uniformly valued; women's work (whether unpaid labour in the home or wage labour) is devalued (Schaefer, 2007).

Interactionist perspectives suggest that gender inequality is produced and reinforced through the socialization process as well as daily interactions. In response to this phenomenon, the sociologist Charles H. Cooley developed the theory of the "looking-glass self" (Cooley, 1902). In this theory, Cooley (1902) argued that an individual's perception of himself or herself is based primarily on how society views him or her. In the context of gender inequality, in society, that man will consider himself as masculine. Men and women are expected to perform their gender's expectations to the point that it is naturalized, and thus, their status depends on their performance.

The feminist movement has given rise to a large body of theory which attempts to explain gender inequalities and set forth agendas for overcoming those inequalities. There are three main feminist perspectives namely liberal feminism, radical feminism and black feminism. Liberal feminists are concerned with sexism and discrimination against women in the workplace, educational institution and the media. They emphasize that the equality in law is important to eliminating discrimination against women (Giddens, 2001; Mill, 1869). Radical feminists believe that men are responsible for and benefit from the exploitation of women. According to this view, domestic violence, rape and sexual harassment are all part of the systematic oppression of women as inevitable in all male dominated societies, whether capitalist, socialist, or communist (Giddens, 2001; Mill, 1869). Black feminism concentrates on particular problems facing black women. Black feminists have seen, factors such as class and ethnicity, in addition to gender, as essential for understanding the oppression experienced by non-white women. Black women are multiply disadvantaged, they argue, on the basis of their color, sex, class position. American black feminists emphasize the influence of the powerful legacy of slavery, segregation and the civil rights movement on gender inequalities in black community (Giddens, 2001; Mill, 1869).

This study will mix the view on theoretical perspectives of gender inequality wherever applicable except the feminist movement.

**Students' Perception on Accounting Profession According to Gender**

A few early studies revealed that there are no significant differences between males and females in addressing their attitudes towards the profession (Vrcelj & Krishnan, 2008). Another study showed that females have more positive attitudes towards the accounting profession compared to their male counterparts (Shumba & Naong, 2012). At universities, women are more likely to be admitted and to have better grades than men, but they are not sufficiently present in the labour market (Pekkarinen, 2011). Gender differences in the job market lead to misperceptions about particular skills and body power that branch off gender at work as mentioned in the theoretical gender inequality of conflict perspective. The male domination is a cultural phenomenon that superficially "draw the line" at work. For example, the profession that are needs body strength, altruism, and heroism such police, Fire and Rescue Service, army, construction, will prefer male worker (Woodfield, 2016). However, women have a distinctive leadership style, and Burke and Collins (2001) concluded that the transformational leadership style of women accountants is superior to that of men. Also, women are relatively more cooperative, oriented towards change, problem-solving, motivated, and proactive, which are qualities sufficient to increase organizational performance (Burke & Collins, 2001). As mentioned in functionalist gender inequality, it is to maintain overall social stability, balance and equilibrium in the society. The relationship between gender and accounting needs further attention (Anderson-Gough, Grey, & Robson, 2005; Kornberger, Carter, & Ross-Smith, 2010; Carmona & Ezzamel, 2016;). Therefore this study tries to investigate whether the perceptions towards the accountant profession are different between genders because of the nature of the work as a mixed result presented in the previous study.

**Education level and Careers choice**

Education increases the awareness on better career opportunities, preparedness to avail such opportunity, intention of using the knowledge and skill in workplace and the socioeconomic returns from the career (Latif, Aziz, & Ahmed, 2016 ). The quality of students is different from one another that result in the choosing of their careers in their respective field through the choice of their branch of education. The level and branch of education are supposed to increase the specific interest about the working field. This study is designed to consider the impact of education on choosing the career both by level and by branch.

**Pathway to become Chartered Accountant in Malaysia, CA (M)**

In Malaysia, a professional accountant is a full member of the Malaysian Institute of Accountants. To become a full member, there are several pathway of study and experiences required. The first pathway, the candidates must be a holder of a bachelor degree from local universities listed under Part 1, First Schedule (Section 14 and 15) Accountants Act 1967. They must have at least 3 years of working experience in the service of a Chartered Accountant or in a government department, local authority or other commercial, financial, industrial or professional organization or any other undertaking approved by the MIA Council. The second pathway, the candidates must be a full member of the recognised bodies listed in Part II, sections 14(1)(b) and 15(b) such as Association of Chartered Certified Accountants (ACCA), Chartered Institute of Management Accountants (CIMA), Institute of Chartered Accountants in England and Wales (ICAEW), CPA Australia, The Malaysian Institute of Certified Public Accountants (MICPA) and others. The third pathway, the candidates must pass the MIA Qualifying Examination (QE) and gain 3 years of working experience in the service of a



Chartered Accountant or in a government department, local authority or other commercial, financial, industrial or professional organization or any other undertaking approved by the MIA Council.

### **Education System before Entering University in Malaysia**

The school system is structured on a 6+3+2+2 model, with six years of compulsory primary education beginning at age seven, followed by three years of lower secondary education, two years of upper secondary, and two years of pre-university senior secondary study. At the end of primary school, students take the *Ujian Pencapaian Sekolah Rendah* (Primary School Achievement Test) which rates achievement in written and spoken Malay and English, mathematics, and science concepts. All students automatically progress to secondary school.

The three years of instruction at the lower-secondary level (Forms 1 – 3) are not compulsory. At the end of the lower secondary cycle, students take the *Penilaian Menengah Rendah* (PMR, Lower Secondary Assessment). Forms 4 and 5 make up the upper secondary level, and students typically attend one of three types of school, which are Academic (arts or science stream), Technical and Vocational (technical, vocational or skills training stream) and Religious. Students are streamed according to choice and results on the lower-secondary leaving examination. At the end of the upper secondary cycle (Form 5), students from all streams take the *Sijil Pelajaran Malaysia* (SPM – Open Certification Examination), which is administered by the Malaysian Examination Syndicate. The minimum condition for awarding the certificate is a 'pass' in the national language. Students who are awarded the SPM can go on to pre-university or matriculation studies, or they can enter private colleges or universities for pre-university programs to advance to Bachelor Degree studies or other programs of their choice

### **Senior Secondary or Pre-university**

The entry to pre-university studies is based on the results of the SPM. Also known as Sixth Form, this cycle lasts two years and is divided into Lower Sixth Form and Upper Sixth Form. It is offered at national secondary schools, technical secondary schools, pre-university or sixth form colleges, Islamic schools, and in some universities. Students enter one of two streams: humanities or science. They typically take a general studies course and three other subjects. At the end of the Sixth-Form cycle, students will sit for the *Sijil Tinggi Pelajaran Malaysia* (STPM – Malaysian Higher School Certificate Examination), administered by the Malaysian Examinations Council.

### **Matriculation**

Matriculation is the alternative pathway to enter university instead of senior secondary school. The matriculation cycle is just one year in length (two semesters) and designed to prepare well-qualified upper secondary graduates, as gauged by performance in the SPM, for entry into top-ranked universities. Students are streamed into Science, Accountancy and Technical streams. Examinations delivered by the Ministry are taken at the end of each semester. The final examination is known as the *Matrikulasi* (Matriculation), and final results will also include scores from in-class assessment.

The system shows that, the students can make their decision on their career choices as early as at the end of lower secondary school, which was when they are about 15 years old. This

can be changed during their upper secondary level and again during their second secondary or pre university level. In university, the students may decide to continue their career according to whatever they study or otherwise, change to another field. This means they can change their decision according to any factors that influence them at every level of their study.

Other than the senior secondary and matriculation, students can also enroll for a diploma program at polytechnic, selected public and private universities. However, there is a low percentage of this category to continue their study into degree program because they are training for their job requirement by industry or known as the Technical and Vocational Education and Training (TVET) programme.

Every white collar jobs including accounting requires some educational conditions for admitting entrants such as subject qualifications and Cumulative Grade Point Average (CGPA) at the senior secondary or pre-university level which must be met. For instance, to be admitted to study the accounting degree in a Malaysian public university, a candidate must possess a school certificate with five credits including English Language and a credit in Mathematics with high Cumulative Grade Point Average such as 3.5 and above (maximum CGPA is 4.0).

The purpose of emphasizing on educational qualification is to ensure that the person is properly grounded to be effective in the chosen career. The entry requirements are a basic background for the pursuits. Therefore, if the students plan to make a successful career in any discipline, they should be prepared with the subject entry requirements. The level of qualification also show that, a person can make changes in their career choice at any level during their education timeline.

### **The Basic Issues that Affect the Career Choice**

#### **Accounting Job Requirements**

One other thing that facilitates the right choice of career is knowledge of the job. It is indeed believed that young people lacks the adequate information on their occupations, careers, work activities and available options (The Organisation for Economic Co- operation and Development (OECD), 2020). It is therefore important, careers, work activities that go on in various work places, the prospects, the duties and responsibilities expected. To be an accountant for instance, besides having the natural quantities of wisdom, intelligence with knowledge diversity and brilliance, the individual must be a highly organized, attentive to detail, manages time well, adaptable to current industry changes, communicates articulately, works hard, learns easily, creative, as well as trustworthy. It is even better if they can apply the latest technology to make your accounting practices more efficient. Consequently, an accounting job is quite challenging and requires much intelligence, education and training as well as uses a lot of mental energy.

#### **Perceived Negative Behaviour of Accountants**

Ethical behaviour is always emphasized in a professional setting especially when dealing with money and cents (Oseni, 2011). Accountants were mostly seen as being skilled in mathematics and tax work, consequently they are often manipulate figures in financial reports. Due to the pressure from the top management, in order to meet unrealistic business objective or deadlines, accountant often do not report the true and fair financial statement (Oseni, 2011).

They are also often hiding vital materials in financial report. Every profession would have its own rules, principles and an accountant have numerous regulations and code of conduct that may be perceived to be difficult to achieve (Khalid, Sarani, Hisam, Zulkffli, & Jamalludin, 2016), as a result accountants do not follow strict regulatory requirements. Consequently, people have witnessed negative behaviours in the accounting profession such as corruption, dishonesty, data manipulation, frauds and withholding information from financial statements (Khalid, Sarani, Hisam, Zulkffli, & Jamalludin, 2016). Due to these malpractices, students may perceive the accounting profession negatively over time.

### **Perceived Reputation of Accountants**

Career reputation is important to accounting students as it can affect their image, attitude and confidence (Dalci, Arasli, Tümer & Baradarani, 2013). The continued numbers of accounting scandals starting from Enron, Satyam Computer Services, WorldCom, Parmalatas and other local companies such as 1MDB, gave an impact on image and reputation of the accounting profession. Consequently, the accounting profession's integrity, professional conducts and responsibility to the public are questionable. No doubt those scandals have cast negative perceptions on the image of accounting profession from the general public globally and locally. The Association of Chartered Certified Accountants (ACCA) report had found that 25% trust discrepancy indicating the gap between how the industry perceives itself and the level of trust the public actually holds for accountants. Moreover, 85% of the accountants agreed that accountancy as a profession should be doing more to improve its overall image (The Association of Chartered Certified Accountants, 2012)

### **Feeling towards Accounting Profession**

Feelings about a profession include feelings that the profession is interesting, has a sense of accomplishment, good and worthwhile and providing a kind of emotional and financial security (Peltier, Cummins, Pomirleanu, Cross, & Simon, 2014; Karakaya et al., 2011; Wessels & Steenkamp, 2009). Feelings or perception for the accounting profession can be formed throughout life and can affect the interest for the profession. Quite a number of studies have been conducted on the students' perception towards accounting profession (Khalid, Sarani, Hisam, Zulkffli, & Jamalludin, 2016; Mbawuni, 2015). Accounting students' perceptions would have influenced their own career decision (Mustapha and Hassan, 2012). A study by Mbawuni, (2015) focused on the perceptions of students towards the accounting profession by gender and factors that influences the perceptions on the profession found that there was a significant difference between both of male and female perceptions on accounting profession.

### **Accounting Job Outcomes**

Generally, the individuals' choice of careers is determined by the perceived outcomes of the job being the benefits they would derive from a job (Karakaya, Quigley, & Bingham, 2011). Perceived job benefits or outcomes are motivational factors that may be intrinsic or extrinsic as suggested by motivational theories (Bolton, 2010; Reiss, 2012). These job outcomes may include accounting jobs providing extrinsic motivation like substantial incomes such as salaries, allowances, bonuses and other financial incentives, and opportunity for other materials possessions. On the other hand, job outcomes may also be intrinsic motivation such as opportunities for career advancement, personal fulfillment, recognition and prestige, among others.



Sugahara and Boland (2006) claims that advancement opportunities and potentially high salaries, high social prestige and powerful authorities are some of the factors that attributes toward the prospects of the job. Opportunities for moving forward were also found to be positively related to the intention and perception of accounting people towards accounting profession (Germanou, Hassall & Tournas, 2009). Accordingly, the stability and the security of the profession, advancement opportunities and the student's perception towards the accounting job will subsequently influence their decision to join the accounting field.

This study has combined all the above factors and investigate them from the perspective of gender and level of education or the formal expose to the accounting profession. The findings would hopefully assist the educational institutions and the relevant professional bodies to develop a better plan that can guide and expose accounting students to see the opportunities that lie ahead of them more clearly

### Methodology

A self-administered, structured questionnaire was developed adopted from previous research. The pilot study involving twenty (20) students has been conducted to test the reliability of questionnaire items. The questionnaire was divided into two sections. The first section of the questionnaire contained demographic data of the respondents (gender, age, programme of study). The other section had items of perception of accounting profession. In all, there were five constructs (or dimensions) and 22 measurement items of student perception of accounting profession. The responses to the questionnaire items were a five-point Likert scale ranging from strongly disagree to strongly agree, coded 1 to 5 respectively. These items are depicted in Table 1. For the initial validity and reliability of the instrument, the face and content validity were verified and established by experts from literature review in accounting research. The item and construct reliability for each construct was ascertained using the Cronbach alpha generated from the output of SPSS 22 (see Table 1). Table 1 shows that the Cronbach alpha range from 0.78 to 0.87, which adequately satisfy the recommended minimum of 0.7 (Hair, 2007).

Table 1- Measurement items

Dependent Variable (Perception of Accounting Profession)	No. of Items	Sources	Cronbach's Alpha
Accounting Job Requirement	6	Mbawuni, (2015); Karakaya, Quigley & Bingham (2011).	0.782
Perceived Negative Behavior of Accounting People	4	Mbawuni, (2015); Peltier et al. (2014); Góis & Brás (2013)	0.803
Perceived Reputation of Accounting People	3	Mbawuni, (2015); Góis & Brás (2013); Peltier et al. (2014).	0.875
Feeling Towards Accounting Profession	4	Mbawuni, (2015); Karakaya, Quigley and Bingham (2011).	0.863
Accounting Job Outcomes	5	Mbawuni, (2015); Karakaya, Quigley and Bingham (2011).	0.870

Kaiser-Meyer-Olkin (KMO) Test is used measures sampling adequacy for each variable. KMO returns values between 0 and 1. A rule of thumb for interpreting the statistic:

- KMO values between 0.8 and 1 indicate the sampling is adequate.
- KMO values less than 0.6 indicate the sampling is not adequate and that remedial action should be taken. Some authors put this value at 0.5, so use your own judgment for values between 0.5 and 0.6.
- KMO Values close to zero means that there are large partial correlations compared to the sum of correlations

The Kaiser-Meyer-Olkin (KMO) measure for all the items in this study is 0.938. This indicates that the reliability and validity of the research instrument are acceptable.

Data were analyzed using IBM SPSS 22 for windows to conduct descriptive statistics such as mean, and Mann-Whitney test to determine the differences in perception between males and females and between students in secondary school and undergraduates. The Mann-Whitney U test is typically used to compare two independent samples of ordinal (ranked) data. It is also useful to those who found it difficult to achieve all the strict assumptions of parametric such as T-test (Allen, Bennett, & Heritage, 2014). In order to collect data of high quality that reflects the students' opinion, a survey was conducted in January, 2019, involves a total of 271 students. It is divided into a usable of 115 and 156 questionnaire for secondary school students and the undergraduate groups respectively. Respondents for the secondary school category came from the accounting stream at Sekolah Agama Menengah Tinggi Tengku Ampuan Rahimah (SAMTTAR) and undergraduate groups extracted from students studying the Bachelor of Accounting, School of Business and Economics (formerly known as Faculty of Economics and Management) programme at Universiti Putra Malaysia.

## **Result**

### **Demographics information of respondent**

For the characteristics of the undergraduate respondents, in terms of gender, 26.92% of the respondents were males and 73.08% were females. 90.38% were between 20 to 25 years old, 9.62% of the respondents were within the ages of 26-30 years. This implies that the majority of them were younger people within the youth and adult youth in the economically active population. In terms of programme of study, 70% were enrolled into regular full time programme and 30% of them were enrolled into evening part-time study programmes in accounting. 30% of the graduate respondents were in their first year and 40% in their second year of study and 30% in their final year.

For the characteristics of the secondary school respondents, in terms of gender, 35.65% of the respondents were males and 64.35% were females. 100% of the respondents were within the ages of 16 to 19 years old. 70% of the graduate respondents were in their form 4 and 5 (16 to 17 years old) and 30% in the form 6 of study (18 to 19 year old).

### **Student's Perception on Job Requirement Based on Gender**

Table 2.1 shows respondents' view on accounting job requirements. Mann-Whitney test indicate that there is a significant difference perception on accounting job requirement between the genders. Female (mean = 4.01) perceive that an accounting job need higher requirement compare to male (mean =3.82) counterparts ( $Z=-2.493$ ;  $p=.013<.05$ ). Based on

mean figure in Table 2, respondents in both categories (female, male,) agree that the accounting job requires much education and training, followed by “requires much intelligence”, “quite challenging”, and “takes a lot of mental energy”.

### Based on level of Education

Mann-Whitney U test also indicate that there is a significant difference between secondary school students (mean = 3.73) and undergraduate (mean = 4.11) on students’ perceptions towards accounting job requirement in accounting profession ( $Z=-5.223$ ;  $p=.000<.05$ ). University students perceive that accounting has a higher job requirement compared to students in secondary school. Additionally, based on the mean figure in Table 2, respondents give the highest score on accounting job requires much education and training, followed by “requires much intelligence”, “quite challenging”, and “takes a lot of mental energy”.

Table 2- Accounting Job Requirement

	Accounting Job Requirement	Gender (mean)			Level of education (mean)		
		Male	Female	Mann-Whitney	Secondary school	University students	Mann-Whitney
1	An Accounting job is quite challenging	4.06	4.21	$Z=-2.493$ ; $p=.013<.05$ (significant difference)	3.97	4.31	$Z=-5.223$ ; $p=.000<.05$ (significant difference)
2	An Accounting job requires much intelligence	4.12	4.37		4.23	4.35	
3	An Accounting job requires much education and training	4.34	4.52		4.5	4.43	
4	An Accounting job is a nonstop activity	3.59	3.87		3.39	4.07	
5	An Accounting job is dull, routine and monotonous	2.80	2.97		2.47	3.25	
6	An Accounting job takes a lot of mental energy	3.99	4.11		3.83	4.25	
	<b>Overall mean</b>	<b>3.82</b>	<b>4.01</b>		<b>3.73</b>	<b>4.11</b>	

*Likert Scales 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, and 5 = strongly agree.*

### Student’s Perception on Reputation

#### Based on Gender

The result in Table 3 indicates the reputation of accountants. There is a significant difference between male and female on students’ perceptions towards reputation of accounting people ( $Z=-2.097$ ;  $p=.036<.05$ ). Based on the mean figure in Table 3, in average the female score is higher than the male’s. In addition, the male gender gave the highest score on the perception that accounting people are intelligent (mean= 4.11) whereas the female gender gave the

highest score on the view of accountants as a recognised and important career in an organisation (mean =4.27)

### Based on Level of Education

There is no significant difference between undergraduate and secondary school students ( $Z=-1.302$ ;  $p=.193>.05$ ) on students' perceptions towards the reputation of accounting people. However, based on the mean figure, and secondary school students have the highest score on the perception that accounting people are intelligent (mean= 4.37), as compared to university students' category which give the highest score on the view of accountants as a recognised and important career in an organisation (mean =4.18). Respondents in all categories score lowest on the view accountants as people who are being admired and respected by others.

Table 3 - Reputation of Accountants

	Perceived Reputation of Accounting People	Gender (mean)			Level of education (mean)		
		Male	Female	Mann-Whitney	Secondary school	University students	Mann-Whitney
1	Accounting people are intelligent	4.11	4.25	$Z=-2.097$ ; $p=.036<.05$ (significant difference)	4.37	4.08	$Z=-1.302$ ; $p=.193>.05$ (no significant difference)
2	Accounting people are admired and respected by others	3.70	4.03		3.95	3.92	
3	Accounting people are recognised as important in organizations	4.05	4.27		4.23	4.18	
	<b>Overall mean</b>	<b>3.95</b>	<b>4.18</b>		<b>4.18</b>	<b>4.06</b>	

### Perception on Negative Behaviour of Accountants

#### Based on Gender

The result also shows that there is no significant difference on perception toward negative behaviour of accountants by gender ( $Z=-.559$ ;  $p=.576>.05$ ). Respondents (both male and female) give the highest score on the view of "accountants often follow strict regulatory requirements" and followed by "often manipulating figures in financial reports" as a top two negative behaviour.

#### Based on Level of Education

The result of the student's perception based on the level of education indicate that there is a significant difference between undergraduate and secondary school students' perceptions on negative behaviour of accountants ( $Z=-3.481$ ;  $p=.000<.05$ ). The mean figure for each category is shown in Table 4. Overall, the statistics shows that undergraduate students had perceived negative behaviours of accountant higher (mean =3.08) than secondary school counterparts (mean= 2.78). Respondents gave the highest score on the view of "accountants often follow strict regulatory requirements" (no room for flexibility or what they call judgement) and followed by "often manipulating figures in financial reports" as a top two negative behaviours.

Table 4- Negative behavior of Accountants

	Perceived Negative Behavior of Accounting People	Gender (mean)			Level of education (mean)		
		Male	Female	Mann-Whitney	Secondary school	University students	Mann-Whitney
1	Accounting people often manipulate figures in financial reports	3.17	3.12	Z=-.559; p=.576>.05 (no significant difference)	2.91	3.29	(Z=-3.481; p=.000<.05 (significant difference)
2	Accounting people often do not report the true state of affairs	2.55	2.25		1.99	2.60	
3	Accounting people often follow strict regulatory requirements	3.37	3.58		3.3	3.67	
4	Accounting people are often hide vital materials in financial reports	2.99	2.77		2.91	2.78	
	<b>Overall mean</b>	<b>3.02</b>	<b>2.93</b>		<b>2.78</b>	<b>3.08</b>	

### Feeling towards Accounting Profession

#### Based on Gender

There is no significant difference in perceptions on the feeling towards accounting profession between male and female ( $Z=-.865$ ;  $p=.387>.05$ ). Based on the mean figure presents in Table 5, respondents (both male and female) perceive accounting job as good and worthwhile as well as provides financial security. However, they give the lowest score on “interesting”.

#### Based on Level of Education

There is no significant difference between secondary schools students and university students on the feeling towards accounting profession ( $Z=-1.279$ ;  $p=.201>.05$ ). Based on the mean figure presents in Table 5, respondents in all categories perceive accounting job as good and worthwhile as well as provides financial security but give the lowest score on “interesting”.

Table 5- Feeling towards Accounting Profession

	Feeling Towards Accounting Profession	Gender (mean)			Level of education (mean)		
		Male	Female	Mann-Whitney	Secondary school	University students	Mann-Whitney
1	Accounting job is good and worthwhile	3.88	4.09	Z=-.865; p=.387>.05	4.03	4.01	Z=-1.279; p=.201>.05
2	Accounting job is interesting	3.75	3.80		3.63	3.90	



3	Accounting job gives a sense of accomplishment	3.76	3.89	(no significant difference)	3.77	3.90	(no significant difference)
4	Accounting job provides financial security	3.86	4.00		3.99	3.93	
<b>Overall mean</b>		<b>3.81</b>	<b>3.95</b>				

### Job Outcome

#### Based on Gender

The findings shows that there is no significant difference between male and female on accounting job outcomes ( $Z=-1.721$ ;  $p=.085>.05$ ). Based on the mean figure in Table 6, respondents both (male and female) give highest score on “job offers great chances of career advancement” followed by “accounting profession is a high-status (prestigious)”.

#### Based on Level of Education

The findings shows that there is no significant difference between secondary school students and university students perceptions towards the accounting job outcomes ( $Z=-.401$ ;  $p=.689>.05$ ). Based on the mean figure in Table 6, respondents (both secondary school and university students) gave the highest score on “job offers great chances of career advancement”. University students gave “accounting profession is a high-status (prestigious)” as the second highest score as compared to secondary school students who had perceived this job to provide a substantial income.

Table 6- Job Outcome

	Accounting Job Outcomes	Gender (mean)			Level of education (mean)		
		Male	Female	Mann-Whitney	Secondary school	University students	Mann-Whitney
1	An Accounting job is valuable	3.86	4.00	$Z=-1.721$ ; $p=.085>.05$ (no significant difference)	3.86	4.03	$Z=-.401$ ; $p=.689>.05$ (no significant difference)
2	An Accounting job is personally satisfying	3.60	3.70		3.55	3.76	
3	An Accounting job is high-status (prestigious) job	4.01	4.19		4.16	4.12	
4	An Accounting job provides substantial income	3.95	4.14		4.17	4.03	
5	An Accounting job offers great chances of career Advancement	4.01	4.21		4.19	4.12	
<b>Overall mean</b>		<b>3.89</b>	<b>4.048</b>		<b>3.986</b>	<b>4.012</b>	

### Discussion

Female respondents perceive that the accounting job requirement is higher than male. Female respondent view the accounting profession as quite challenging, requires much intelligence, education, and training and takes a lot of mental energy. This finding is not

consistent with Mbawuni, (2015) who find that there is no statistically significant differences between genders on perception regarding job requirement. Female respondents also appears to have a stronger feeling that accounting people have a high reputation. This is due to the experience that women characteristics in the accountancy profession are viewed negatively and act as a deterrent to reach the upper ranks of the profession, mainly as a consequence of their perceived increased degree of emotional variability (Woodfield, 2016). Women face difficulty to progress since most organisations perceive commitment at the workplace as an important element for success, to the extent that they need to be better than men to be noticed or joining the “men’s club” (Santoreneos, 2019). Although they are just as qualified as their male counterparts, sometimes they need to work harder and perform better to obtain senior positions (Carmona & Ezzamel, 2016). International Labour Organization, (2018) reported that women are typically placed in non-strategic sectors rather than in professional and line management jobs leading to slow career progression.

Several researchers found that women managers are more susceptible to role stress due to the multiple role demands inherent in running a career while also running a home and family Collins, (2015) and Scheuermann, Finch, Lecky, & Scheuermann, (1998). In the long run, however, the success for these women is often at substantial cost to their personal lives. Due to their demanding jobs, they have to work very long hours and may have to forgo long-term relationships and the opportunity to have children if they wish to progress to the top of the profession. There is a substantial amount of research that indicates that men tend to be promoted faster than women (Pazzanese, 2020; Ibarra, Carter, & Silva, 2010) because of their greater use of informal networks as opposed to women’s greater reliance on formal promotion processes alone. Studies revealed that training was of greater advantage to men than women in terms of managerial advancement and that work experience and education increased training opportunities more for men than women (Haden, 2020; Pazzanese, 2020). Research has also shown that potential male mentors are less likely to assume that women are competent and that they often defer establishing mentoring relationship with women until those women have proved themselves (Ibarra, Carter, & Silva, 2010)

Many jobs are still seen as men’s or women’s jobs and this influences the initial intake of a particular gender to organisations (Haden, 2020; Linehan and Scullion, 2001), this is consistent with the functionalist view of theoretical perspective of gender inequality sociologists. Informal recruitment processes can also lead to bias because recruiters tend to determine job requirements according to the current job-holder’s gender (Haden, 2020). If the current job-holder is male (or female) and displays certain characteristics and abilities, then these features are determined as being necessary to the job. This sort of process tends to limit the number of women applicants for “men’s” jobs and vice versa. This reinforces occupational segregation and contributes to building stereotypical views of men and women’s roles and abilities as suggested by gender inequality sociologists.

The findings also indicate that undergraduate students think accounting job need higher requirement as compared to secondary school students. Undergraduate students have a knowledge that accounting profession is governed by a lot of rigorous job requirements such as accounting regulations, reporting standards as well as the demands of the specific accounting jobs. Accounting students in schools have a very narrow and specific perception of the accounting profession based on their classroom experience only. Undergraduate

students are already exposed to the profession during the career fairs conducted by universities and some of them (final year students) had already gone through industrial training (Wells, 2015).

Undergraduate students also have a higher negative perception on the behaviour of accountants in comparison to secondary school students. They think accountants often manipulate figures, do not report the true state of affairs and often hide vital materials in financial reports. These are due to their observation of the negative behaviours in accounting profession such as corruption, dishonesty, data manipulation, frauds and withholding information from financial statements (Wessels & Steenkamp, 2009) during the case study teaching method or any other teaching methods that require them to investigate as well as doing literature review. These perceptions would sometime develop from the stereotypes that have already existed out there and promoted by the media (DaRin, 2017). The movies for example, create negative characters for accountant based on true stories. Some researchers acknowledge that these negative perceptions of accounting exist but they argue that some of them should remain while some others should be abolished (Miley and Read, 2015; Howlett, 2013). Among the ones that should be remained is "Accounting people often follow strict regulatory requirements".

The purpose of following strict regulatory requirements is to increase the accuracy and reduce the ambiguity that can trigger aggressive reporting decisions by management. Compliance to rules helps to ensure transparency in the financial reporting process by standardizing the various methods, terminology, definitions, and financial ratios. This is what accountants call rules based system. Without a rules-based accounting system, companies would only report the numbers that made them appear financially successful while avoiding to report any negative news or losses. However, the complex rules can cause unnecessary complications in the preparation of financial statements. Having strict rules means that accountants may try to make their companies more profitable than they actually are because of the responsibility to their shareholders. Consequently, attempts to change the negative perceptions of high school students towards accountant have to be successful.

### **Limitation and Suggestion for Future Research**

The major limitation of this study is the inability to generalize from the findings. The sample size is relatively small which comes from one particular school and one university only. Before recommendations are made to try to improve the perceptions on the accounting profession, more researches need to be conducted. The most obvious is to extend this study to more schools and universities, both public and private institutions, in the country. The second opportunity is to replicate the study in other states in the country. The third opportunity is to replicate the study to the business community and other stakeholders. It is a good notion to create awareness among the society, parents and students particularly that accounting is a noble job that not only can be a promising career but also contributes to the development of the nation at the same time.

It is noted that several determinants may give a strong influence for the students to pursue the professional accounting career. This study had only put emphasis on genders and level of education. Extensive studies can be explored to find out the most factors that could give

higher impact on perception toward the profession. The factors that are hardly investigated are the influence of religion view and locus control of individual.

### **Conclusion**

There is a higher perception of female respondents on accounting job requirement and reputation as compared to male respondents. The policies of an organisation should convince that a woman's career progression will not be blocked by invisible barriers which are keeping women from rising above a certain level in organisations created by corporate tradition and prejudice. It is not going to be a success without the support and commitment from the organisation as well as the government. The profession should encourage the debate on how female accountants could combine a career with family, mirroring the polemic in Malaysian society, when large numbers of women were shaking the rungs of the corporate ladder and women in new generation should deliberately choose accountant as their career choice.

Undergraduate students have a higher perception on the accounting job requirement and negative behaviours of accountant as compared to secondary school students. The profession should be doing more to improve its overall negative image. The accounting profession should share the ethics programme, training and best practice to foster open discussion in social media. The profession also should share how negative behaviours of the accountant affect the reputation of the profession and it is extremely difficult to restore a damaged reputation as well as the potential impact on the organisation's customers, industry peers and other stakeholders. This will show the concern of the profession on this matter. With the influence of social media, the information will spread to the public without counting on the level of education.

Overall, the findings of this study could bring the implications to the university's accounting educators, academic advisors and professional accounting bodies as well as regulatory body (the Malaysian Institute of Accountant). It is suggested that the university's accounting educators utilize teaching methods that foster student self-efficacy and establish a belief that the student can go further in this area. By this, the students will have a positive influence and will feel motivated to pursue their career as a professional accountant.

In addition, the academic advisor can actively promote and provide information as well as on the benefits of being a professional accountant to the students and subsequently have a positive influence in their perception and attract them to pursue a career as a professional accountant. Professional accounting bodies such as ACCA, ICAEW, and MICPA collaboration with MIA could play their roles by offering relevant seminars and campaigns on job security and job opportunities to attract more accounting students to join the profession.

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