

## Factors Influencing Students' Choice of Enrollment in Accounting Professional Program: Evidence From Malaysian Private Higher Institution

Saifulrizan Norizan<sup>1</sup>, Nadiah Abd Hamid<sup>2</sup>, Corina Joseph<sup>3</sup>, Tina  
Stephen Enggong<sup>4</sup>, Khadijah Suria<sup>5</sup>

Faculty of Accountancy, Universiti Teknologi MARA, Cawangan Sarawak, Kampus  
Samarahan, Malaysia<sup>1,3,4</sup>, Faculty of Accountancy, Universiti Teknologi MARA, Cawangan  
Selangor, Kampus Puncak Alam, Malaysia<sup>2</sup>, Faculty of Accountancy, Universiti Teknologi  
MARA, Cawangan Selangor, Kampus Shah Alam, Selangor, Malaysia<sup>5</sup>

Corresponding Author Email: nadiah201@uitm.edu.my

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### Abstract

In choosing a career decision of an individual, a student's choice of enrolment at the tertiary education level is one of the vital elements that influence students' preference for program selection. This study explores the accounting students' choice of enrolment in the professional qualification ACCA course and the factors that influence their decisions to take the ACCA course at Kolej University Poly-Tech MARA, Kuala Lumpur (KUPTMKL). Online questionnaires were distributed to ACCA students in KUPTMKL in January 2021. About 203 questionnaires were completed and usable for the purpose of the study. To analyze the data, descriptive and regression analyses have been employed in this study. The findings show that all predictor variables explain students' decisions to pursue professional qualifications. The findings reveal that personal factors, student motivation, student choice in the ACCA course and job-related are significant in influencing accounting students' decision to pursue professional qualifications. The favorable information about the profession may attract potential students to take the challenge to become a professional accountant in Malaysia. This is in line with the government's aspiration to accomplish 60,000 accountants which are currently still low.

**Keywords:** Personal, Student Motivation, Job-Related, Professional Qualification

### Introduction

The profession as chartered accountants are highly demanded as their services will always be required, no matter the economic climate even in pandemics. Perhaps, the job of a chartered accountant is a great choice for students eyeing a career that is stable with high job demand and salary. After graduating from the field of accounting at university, becoming an accountant has become a popular career that certainly promises a bright future (Jonathan et

al., 2022). Furthermore, accountants are able to command high salaries and are also needed in almost every industry sector especially in achieving global agenda of 17 Sustainable Development Goals (SDGs) devoted to improving the quality of life for future generations in a sustainable way. These 17 goals included a wide range of theme, including inequity and the eradication of poverty to healthcare and education provisions for everyone. Everyone has an equal role to play in achieving the SDGs (Joseph et al., 2022) including professional accountants.

A recent study by Korn Ferry Consulting estimated that a talent shortage crisis is expected to be most severe in the financial and business services sector, with a potential deficit of 10.7 million workers globally by 2030. This situation resulted in a possible annual loss of revenues amounting to \$1.3 trillion (Kurschner, 2018). As reported by the USA 2016 Bureau of Labor Statistics (BLS) Occupational Handbook, the employment of auditors and accountants is expected to grow at an 11% rate from 2014 to 2024, representing an additional 142,000 jobs (AICPA, 2017). As highlighted by the American Institute of CPAs (AICPA) President and CEO, Barry Melancon, CPAs remain uniquely positioned to take advantage of the changing employment trends, thus reflecting the bright job prospects for those who have earned their CPA license. Yet, the economy continues to face an accounting and audit talent shortage (Whitehouse, 2015).

Accountants must act in the public interest using their professional judgment and skills to build trust in the profession. According to Mustapha and Abu Hassan (2012), the challenge to the accounting profession in terms of integrity, professional conduct, and responsibility to the public is caused by corporate scandals in the US and Europe. Therefore, there is essential for the accounting industry to have a greater play to ensure that it continuously preserves and maintains a strong reputation and the highest standard of professionalism for accounting students in Malaysia. In tackling these challenges, accounting education should ensure it must be in line with the main changes hoping that the students are able to face the reality of life upon graduation. Most countries globally require accountants to have professional accounting qualifications to be recognized as qualified accountants. To be recognized as a qualified accountant, the person has to go through professional accounting education, pass the examinations, acquire the professional qualification offered by the professional accounting body, and become a member of the professional accountancy body (Mohammed et al., 2020). Accountants, as people that are trusted by the stakeholders, are always in demand, and because of this, it is vital to ensure they are competent (Hamid, 2017).

In Malaysia, in order to increase competency among accounting graduates, they are encouraged to take professional accounting examinations such as Association of Chartered Certified Accountants (ACCA), Chartered Institute of Management Accountants (CIMA), Institute of Chartered Accountants in England and Wales (ICAEW) and others. This aspiration is supported by a statutory body that is responsible to regulate and develop the accountancy profession in Malaysia namely the Malaysian Institute of Accountants (MIA). This is important to ensure that the accounting profession in Malaysia has well-qualified individuals with high demand for future accountants especially Bumiputera to help the economic development of the country. For Malaysian businesses to stay competitive and strong and realise the goal of becoming a developed nation by 2030, it is estimated that 60,000 skilled accountants will be required (Zakaria and Ahmad, 2021). As such, a professional accountant is immediately needed to accomplish this goal (The Star, 2013).

However, Malaysia continues to lack qualified accountants (Lee, 2018). According to Zakaria and Wan Ahmad (2021), only half (50%) of the desired number of chartered accountants will

have been registered with the MIA by 2020. The government has not yet succeeded in producing this number of qualified accountants, particularly Bumiputera accountants, in Malaysia. The participation of Bumiputera to take professional accountancy is still low (New Straits Times, 2020). According to Yayasan Peneraju Chief Executive Officer, Mohd Muzzammil Ismail stated that, as of 1 July 2020, Bumiputera accountants only encompassed 9.17% or 1,983 of the total 21,631 professional accountants with MIA and efforts need to be enhanced to garner greater participation in order to double the number of professional accountants in Malaysia (The Star, 2021). This is supported by the study by Abdul Aziz, Ibrahim, Jaafar Sidik and Tajuddin (2017) that found Malaysia is still struggling in attracting its graduates to pursue professional qualifications. According to a study conducted by Ibrahim et al (2017), in Malaysia, the reason for being far behind the required number of accountants is still a question mark for everybody.

This study is conducted to examine the factors that influence accounting students to take up ACCA courses in order to become professional accountants in Malaysia. According to Salleh et al (2019), learning to pass the ACCA examination is challenging nowadays. The result of this study can provide information to the Ministry of Higher Education and the university about the best method to attract and encourage more students to enroll in this professional examination for example, ACCA. In addition, this study also can provide useful information to professional bodies in Malaysia about the strategy to increase the number of professional accountants in Malaysia.

In particular, students from KUPTM institutions are the focus of this study because this is the only private institution that offered professional courses to the Bumiputera ethnicity under Majlis Amanah Rakyat (MARA) in Malaysia. To the best of our knowledge, no study has been conducted to explore the accounting students' choice of enrolment ACCA course and the factors that influence their decisions to take the ACCA course in KUPTM, especially for Bumiputera. Therefore, this study has emerged to fill up such a knowledge gap in understanding the factors to enroll in accounting professional courses. In the following sections, a number of relevant previous studies are first presented and subsequently, the research method is discussed and the results and findings are presented. The paper then concludes with a summary of key points.

### **Literature Review**

Career choice is a lifelong process of decision-making for those who seek major satisfactions from their work. The career choice theory said that people make their career decisions which balance their interests and values with the opportunities and talents available, as well as the cost of pursuing the opportunities. In addition, individuals need knowledge of jobs, the labor market and compensation which includes salary and benefits (Bandura, 1986). From the perspective of socioeconomic theory stated that social conditions include parent influence, friends and teachers' influences, social status and economic conditions include job opportunity, salary amount, and the likes have an impact on students' career choice. (Venable, 2011). In general, it is important to understand that career choice is not made based on any one factor. Our choices are subject to many influences – individual, cultural, social, and environmental. The combination and interaction of various influences on individual decision-making are unique to their situation (Venable, 2011), thus, leading to their preference of enrolment for the professional course.

Most countries globally require accountants to have professional accounting qualifications to be recognized as qualified accountants. To be recognized as a qualified accountant, the

person has to go through professional accounting education, pass the examinations, acquire the professional qualification offered by the professional accounting body, and become a member of the professional accountancy body (Mohammed et al., 2020). Accountants, as people that is trusted by the stakeholders, are always in demand, and because of this, it is vital to ensure they are competent (Hamid, 2017). Many factors contribute to students' decision on pursuing their professional qualifications, such as students' choice, personal characteristics, motivation, and job-related factors.

### ***Student Choice of ACCA***

Employers place a lot of weight on a professional accounting background. Employers in the public and private sectors therefore encourage their employees to earn professional qualifications. However, not many students wish to further their studies on professional qualifications (Warrick et al., 2010). According to Mahzan (2019), Malaysian Institute of Accountants targets of producing 60,000 accountants by 2020 to support nation-building. In a study conducted by Hung (2014), students perceive accounting and accountants with a negative image of dull and boring. The study also indicated accounting as precise and definite and the profession is of high social status. Similarly, Dalci and Ozyapici (2018) also found there is a statistically significant impact of prestige and social status on students' intentions to choose an accounting career.

According to Saat et al. (2018), ACCA, CIMA and ICAEW are the top choices of professional qualifications and revealed that accounting students have a good perception of the credibility of the accounting profession. Their study disclosed two statements, namely "Professional titles are highly and internationally recognized" and "Professional qualifications are highly valued" are ranked with high means. Meanwhile, Srirejeki et al (2019) found that students perceived financial reward from professional accountants negatively affects the student's choice to pursue a career as a professional accountant. The respondents, categorized as Generation Z, have different perspectives on money. By adopting a growth mindset, they can be successful as professional accountants. According to Joseph et al (2022), those with a growth mindset believe that they can change for the better with effort. However, the students perceived a professional accountant as a job that has good career prospects, as a professional accountant can work in a diverse industry and company. The study also showed that students' interest in accounting careers is influenced by the perceived challenges of the profession. It will be more interesting to them if the work is challenging.

### ***Personal***

Aziz, Ibrahim, Sidik and Tajuddin (2017) found ACCA is the top choice for students to further their professional qualifications among MARA students. They also found that personal character can influence students' decisions, such as perseverance and passion for long-term goals. Meanwhile, a study by Masdor and Wan Ishak (2015) found that students are motivated by the professional qualification exam's challenges and have positive confidence in passing the professional exam in one sitting. Owusu, Bekoe, Okyere and Welbeck (2019) disclose that students with account course majors have higher academic strength and confidence.

In another study by Samsuddin et al (2015), student's interests, aspirations, and solid determination are the main drivers for the majority of the students to pursue professional qualifications. Students are eager to pursue professional qualifications after receiving information related to the accounting profession and professional program from an

experienced educator and accounting professional (Ibrahim et al., 2017). Conversely, the findings were inconsistent with Omar et al (2019) as they found that students choose to work immediately after graduation despite knowing about professional qualifications.

Other significant personal factors that influence students' choice of accounting are students' favoritism towards accounting, the perception that accounting is interesting, and the joy of calculation (Odia and Ogiedu, 2013). Whereas 'accounting is challenging' and 'answering the question in figures' were the least influencing personal factor. As a result, the personal factor have an impact in influencing accounting students' decision to pursue professional qualifications.

Hypothesis 1: Personal factor have a positive effect on accounting students' decision to pursue professional qualifications.

### ***Student Motivation***

According to Aziz et al (2017), students choose a professional program because they know the program from their surroundings, such as academic advisors, lecturers, counselors, exhibitions or seminars, advertisements, and friends. Similarly, Omar et al (2019) also found lecturers play an essential role in motivating students to embark on professional qualifications. Meanwhile, according to Pratama (2017), students are most inspired by their parents, secondary school teachers, friends, and society, rather than the government. In a typical situation in Asian countries, students will listen to their parent's advice and wish before choosing a study program.

Ibrahim et al (2017) discovered that family members working in the accounting profession are the most influential factors influencing students from elite schools in Melaka to pursue professional qualifications. The positive image portrayed by family members working in the accounting profession can motivate students to pursue accounting programs. However, Olamide and Olawaiye (2013) found that family members, friends, and teachers cannot influence students to make crucial choices in choosing accountants as part of their future careers. Hence, this led to the following hypothesis:

Hypothesis 2: Student motivation have a positive effect on accounting students' decision to pursue professional qualifications.

### ***Job-related***

Prior studies have examined a few factors influencing students' decision to enroll in professional qualifications. Among the factors are job security (Masdor and Ishak, 2015; Aziz et al., 2016), job opportunities (Mustapha & Hassan, 2012), job prestige (Masdor and Ishak, 2015) financial assistance, and salary advancement (Masdor and Ishak, 2015; Amarathunga and Ajward, 2018; Omar et al., 2019). According to Hamid (2017), career development, interest in accounting and expecting a higher salary are regarded as the most important factors which motivate students to become an accountant with professional qualifications.

Other studies claim that salary is a significant factor influencing students to enroll in professional qualifications. For example, a survey by Amarathunga and Ajward (2018) found that the majority of first-year undergraduates stated that they had chosen professional accounting because professional accountants can earn a higher salary. Likewise, studies by Omar et al (2019); Mustapha and Hassan (2012); Masdor and Ishak (2015) are a few related studies that quote higher salary as one of the factors influencing student's decision to enroll

on professional qualifications. Students placed great importance on high value on expected salary in their future careers. However, there are a few studies that found contradicting findings. For example, Amarathunga and Ajward (2018) found that students were more likely to take employment opportunities than pursue further education to obtain a professional qualification. Additionally, Mustapha and Hassan (2012) discovered that 70% of respondents intended to start working right away after earning their degree.

Other studies have claimed that professional accountants' job opportunities and working environment can influence students' academic enrollment decisions. As a result, students are looking forward to a dynamic work environment and advancing in their careers. (Selvanathan et al., 2019; Amarathunga and Ajward, 2018; Omar et al., 2019; Mustapha and Hassan, 2012). Not only that, job security and stability are among other important factors in making a job selection (Mustapha and Hassan, 2012). The findings from Arnita et al (2020) also reported that the job market factor has a significant influence on the intention to be a professional accountant as a lack of professional accountants has an opportunity for students to get a job. However, their findings also disclosed that there is no significant relationship between opportunity cost and intention to be a professional accountant. According to Samsuri et al (2016), most accounting undergraduate students believed that professional accountants would have better career prospects, be highly demanded in job the market, and is recognized internationally and be paid well by the employer. From the above findings, the proposed research hypothesis is:

Hypothesis 3: Job-related have a positive effect on accounting students' decision to pursue professional qualifications.

### **Research Method**

Data was collected over four weeks period, from January 1st to 30th, 2021 through an online questionnaire involving 203 ACCA students from 300 KUPTM students. In total, 300 students were given online questionnaires, with 203 responding. As a result, the effective response rate was 67.67% (203 out of 300). According to Sekaran (2000), 30-500 respondents are considered ideal for the data analysis. The questionnaire is developed based on a review of past literature. According to Germanou and Hassall (2009), there is significant relationship between the students' perception and their intention to pursue a career in the profession. Job-related factors have a very high influence and motivation in choosing accounting as the career path of the students (Calma and Abiog,2020).

According to Odia and Ogiedu (2013), they discovered that a student's choice of accounting is significantly influenced by personal factors. Ticoi and Albu (2018) examined the motivations of choosing accounting as a profession is important element. The variables as shown in Table 1 are adopted from past studies and measured using five points Likert scale, ranging from 1 "strongly disagree" and 5 "strongly agree". The questionnaire consists of two parts. Part A of the questionnaire is on the questions related to the independent variables namely, personal, student motivation and job-related. While, the dependent variable of this study is the student's choice of enrolling in the ACCA course. Part B of the questionnaire is focused on the demographic characteristics of the respondents. Descriptive, reliability and regression analysis were performed using Statistical Package for Social Sciences (SPSS) to achieve the objective of the study.

Table 1

*Variables measurement*

<b>Variables</b>	<b>Measurement</b>
Students' choice of ACCA	Adopted from Mustapha and Abu Hassan (2012) and consists of fifteen items.
Personal	Adopted from Calma and Abiog (2020) and consists of thirteen items
Student motivation	Adopted from Calma and Abiog (2020) and consists of eight items
Job-related	Adopted from Calma and Abiog (2020) and consists of eight items

**Findings*****Demographic Statistics***

Table 2 presents the descriptive statistics of the respondents' demographic profile. A total of five questions are included in the survey to identify the respondents' demographic profile. These questions seek to gather information such as gender, age, race, Sijil Pelajaran Malaysia (SPM) stream and type of secondary schools. As shown in Table 2 below, in terms of gender, the respondents are 58% female and 42% male. In this study, majority of respondents are between 19-25 years old (95.57%), 26-32 years old (3.94%) and 32 and above years old (0.49%) respectively. Most of the respondents who enroll in the ACCA course at KUPTM are Malay bumiputera (96.60%) compared to others. In terms of SPM stream, the majority of respondents are science stream (49.26%), accounting stream (49.26%) and other (1.48%). In this study, 54.67% of the respondents come from Maktab Rendah Sains MARA (MRSM), 27.09% from a government school, 13.79% from boarding schools and 4.45% from others.

Table 2

*Demographic profile*

<b>Item</b>	<b>Frequency</b>	<b>Percentage</b>
Gender: Male	86	42
Female	117	58
Age: 19-25 years old	194	95.57
26-32 years old	8	3.94
32 and above	1	0.49
Race: Malay	196	96.60
Others	7	3.44
SPM stream- Science	100	49.26
Accounting	100	49.26
Others	3	1.48
Secondary school: MRSM	111	54.67
Government school	55	27.09
Boarding school	28	13.79
Others	9	4.45

**Reliability Analysis**

Reliability test was performed to measure reliability of the questions. Cronbach's Alpha for all the

To assess the reliability of the questions, a reliability test was carried out. Cronbach's Alpha for all variables ranges from 0.845 to 0.881, indicating that the items have good internal consistency and stability, as Cronbach's Alpha values range from 0.65 to 0.95. (Chua, 2009). Reliability tests were then carried out on the statements of each dimension, the results of which are summarised in Table 3.

Table 3

*Cronbach's Alpha by Variable*

Variable	No of statements	Cronbach's Alpha
Students' choice of ACCA course	15	0.881
Personal	13	0.845
Student motivation	8	0.847
Job-related	8	0.871

The Cronbach's alpha values are high, ranging from 0.845 (personal) to 0.881 (Students' choice for ACCA course), implying that the various statements reliably measure the perceptions of the respondents on the four dimensions related to factors influencing students enrolled in ACCA at KUPTM.

**Normality Analysis**

The analysis to determine the relationship involves the use of test of significant correlation and regression. The appropriate statistical tools for this depend on the normality or non-normality of observation values. A normality test was carried out using the Skewness and Kurtosis Test on students choice for ACCA course, personal, student motivation and job related. The summary statistics are presented in Table 4.

Table 4

*Summary Statistics of Skewness and Kurtosis: Test of Normality*

Variable	Skewness value	Kurtosis value
Students' choice of ACCA course	0.146	-0.334
Personal	-0.337	0.071
Student motivation	-0.002	-0.035
Job-related	-0.168	-0.279

**Regression Analysis**

A regression equation was estimated with student choice for the ACCA course as the dependent variable, and personal, student motivation and job related as the independent variables. Table 5 presents the summary statistics of the estimated regression equation.



Table 5

*Estimated Regression Equation*

Variable	Coefficient	t-value	p-value
Personal	0.291	5.132	0.000**
Student motivation	0.168	3.439	0.001**
Job-related	0.485	8.680	0.001**
F	115.376		0.000**
R <sup>2</sup>	0.635		

\*\* Significant at 0.01

The regression equation is statistically significant at 0.01 ( $p < 0.01$ ), implying that there is an association between all of the independent variables and student choice for ACCA course. The r-square value being 0.635 means that the three independent variables as a whole account for 64 per cent of the variation in the student choice for ACCA course. Hence, the effect of personal, student motivation and job related as a whole on student choice for ACCA course is moderate.

Looking at the individual regression coefficient, the coefficient of personal, student motivation and job-related are statistically significant at 0.01 ( $p < 0.01$ ). The coefficient of personal (0.291), student motivation (0.168) and job-related (0.485) means that an increase in personal, student motivation and job-related increases the student choice for the ACCA course. It can be concluded from the results, personal, student motivation and job-related influence students for choosing the ACCA course. This is in line with research conducted by Muhamad et al (2016) which showed that a lot of influencing factors contributed to career choice decision-making among accounting students have been divided into external (job-related) and internal factors (personal and student motivation).

### Conclusion

This study attempts to investigate whether personal, student motivation and job-related as well as the students' choice of enrolment in ACCA courses affect students' intention to become a professional accountant. It was found that personal, student motivation and job-related influence the students' choice of enrolment in ACCA courses. Data were collected through questionnaires from a KUPTM under MARA college. Professional accounting bodies such as ACCA and Certified Public Accountant (CPA) could also play a role by focusing on relevant courses, seminars, and campaigns to attract more accounting students who are concerned about job security and job opportunities. In general, obtaining professional certificates is a good way to improve students' knowledge, skills, and abilities in order to adapt to changes in the accounting profession's development. As a result, professional accounting bodies should organise relevant events to raise student awareness and inform students about how professional certificates can be used to manage one's career and remain marketable in the workplace.

This study has some limitations. Firstly, the sample size of this study is quite limited, as it only includes students from KUPTM only. A broad-based study involving all private and public universities could provide a more accurate picture of local students to pursue professional courses to become a professional accountant. Secondly, future studies may increase the sample size of other institutions and incorporate additional factors, such as the cost of the course, the duration of the study or participation of students from different ethnicities allowing for more interesting generalisations for all accounting students in Malaysia. Thirdly,

using both qualitative and quantitative research approaches to investigate these issues may yield more useful results supported by behavioral theories for example Theory of Planned Behaviour and the Theory of Reasoned Action.

The findings of the study contribute to existing literature by providing valuable information to Malaysian universities and professional bodies about the variables that affect students' pursuit of professional credentials. In order to produce graduates who are exceptionally talented and to fulfil the nation's intention to increase the number of professional accountants, professional bodies can use the study to develop strategies to attract outstanding students.

Meanwhile, Majlis Amanah Rakyat and Yayasan Peneraju Pendidikan Bumiputera can take up this information to help attract and nurture more students taking professional exams by providing the students with the information they need about the career opportunity as an accountant and the variety of professional exams that they can choose from. With the knowledge gained from this study, accounting educators and professional accounting bodies will be better able to persuade students to major in accounting and select a qualified accountant as their desired career. In order to entice undergraduates to major in accounting and influence the probability of producing accountants to serve society in the future, accounting educators and professional organisations may also collaborate closely over time to develop accounting education.

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