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**HIGHER EDUCATION AMONG ACCOUNTING STUDENTS IN
SECONDARY SCHOOL: EXPECTATION AND READINESS**

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Abstract

Accounting is considered to be one of the most important careers in the future. Excellent pay, flexibility for growth, and the potential to help businesses thrive into the next decade and beyond make accounting a great career path to pursue. To begin with, the students should prepare and set goals to succeed in their chosen careers. Basically, this study will collect information from fourth-form students in 181 secondary schools in Pahang to measure their expectations and readiness in accounting subjects, especially their preparation for higher education. A set of questionnaires in "Bahasa Malaysia" were distributed to 181 schools specifically for fourth-grade secondary school students in Pahang through face-to-face and online surveys to obtain information about their expectations and willingness to choose accounting courses in higher education. The results of this study can measure their expectations and willingness to become certified accountants. Apart from that, the results of this study can also indirectly help in overcoming the issues of reaching the target of 60,000 certified accountants in Malaysia by the year 2030.

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1. Introduction

The National Transformation Program of Malaysia aims to make Malaysia a developed nation by the year 2020. To meet that goal, Malaysia needs to achieve almost double the number of accountants currently existed (Muhamad et al., 2020). According to Edward Ling in article “*Malaysia perlu 60,000 akauntan bertauliah*” (Tugong, 2018), National Head of the Association of Chartered Certified Accountants (ACCA) said that Malaysia’s target of 60,000 certified accountants by the Malaysian Institute of Accountants (MIA) in 2020 is still far from being achieved compared to the existing number of certified accountants which is only 34,000. Therefore, there were multiple actions taken to overcome these issues such as cooperation with Higher Education Institutes (HEIs), Polytechnic and with the scholarship schemes (Suliati, 2021). These actions showed the increasing number of certified accountants from 34,000 to 35,328 in December 2021 and around 37,000 in 2022 (2021, July 18). However, the number of targeted accountants still below the target, hence it is being extended to achieve its target by year 2030 (Rozlan, 2022). The previous research shows that accounting is one of the most important careers in Malaysia that need to be fulfilled in the future (Azis & Rozlan, 2022). To realize this aim, the preparation of graduate students in accounting should start in secondary schools. This is supported by the Ministry of Education Malaysia (School Operational Sector) mentioned in their broadcast letter, states that the implementation of the standard secondary school curriculum for skills i.e., STREAM (Science, Technology, Reading, Arts, Music) subjects in stages beginning in 2020 for upper secondary school students. This allows students to choose their stream including account subjects.

From another researcher’s perspective, as well as the aforementioned issue, an accounting major in higher education is also struggling with the ongoing ASEAN Economic Community (AEC) agenda that is preparing professional labor. Data shows that students who follow the entrance test to study accounting at Universitas Negeri Padang (UNP) are highly competitive (Serly, 2018). This confirms the sentiment that equipping students with accounting skills can obtain and retain jobs as their career not only in Malaysia but also in ASEAN countries.

According to Ngoo et al. (2015), the Accounting program never fails to come to the top as the most popular course with the highest number of enrollments. It is because accounting programs are often perceived to be leading to the path of professionalism as an accountant with a job guarantee. Clearly accounting program can bring the students to the professional path. This previous research also can be supported by an article from Best University in Malaysia for Accounting (Eduspiral Consultant Service, 2022), chartered accountants have the same level of importance as other careers and keep demanding even during economic downturns. This course has been always the top as popular course with the highest enrolments at higher education institutes. Nevertheless, this vitality should be polished starting with secondary school and continuing in their higher education. It may give them a quick start to be more familiar and have a good motivation to focus on their studies. However, it is found that students either male or female, have the same level of motives, expectations and preparedness for higher education (Iqbal et al., 2017). Therefore, there are no reasons to make them ready starting from secondary school.

1.1. Problem statement

This study attempts to examine the expectation and readiness for higher education among accounting students in secondary school. There were many options where students can pursue their studies in higher education but they should equip themselves with the knowledge to become accountants in the future. The government of Malaysia has prepared the platform for students to continue their studies at the foundation, diploma or degree level through universities or colleges (Aziz et al., 2017) before becoming certified accountants.

Consequently, the knowledge and information transferred to them in a way that is different and more exciting than what they have learned in school previously perhaps will positively change their mind about accounting. This is likely to increase their interest, and change their expectation and readiness to learn more about accounting. On top of that, students will consider accounting as one of their choices to further their studies in Universities and take it as a preliminary step to embark on the accounting profession (Geiger & Ogilby, 2000). Hence, this is where their journey into an accounting profession may start by enrolling as part of Higher Education Institutions (HEIs).

Nonetheless, without rigorously expectation and readiness of the students may change their achievement in higher education. Therefore, this conceptual study would give ideas and help other researchers in peruse other studies.

1.2. Purpose of the study

This study aims to investigate the expectation and readiness among form four secondary schools students in Pahang about accounting subject as the main course. The main objectives where researchers tried to investigate are on two dimensions, which are the expectations of the students and the student's readiness to take accounting courses in higher education.

The first objective is to know the expectation of choosing accounts as their preferable course in higher education and factors that encourage them in choosing this course. The second objective is to focus on the readiness of students studying accounting course in higher education. At the same time, the students should be ready not only for the level of difficulties of the subject but also for the changes in the era from industrial revolution 4.0 to industrial revolution 5.0.

By using an organized review methodology, this study seeks to expose and investigate experimental data relevant to the expectation and readiness among secondary students form four secondary schools in Pahang. The results of this study will benefit in identifying potential difficulties and gaps in the existing body of knowledge and suggest areas for future study.

2. Literature Review

This conceptual study focuses on the expectation and readiness of the secondary school before they further their study and chose an accounting course in higher education. However, this section reviews the relevant literature review which are divided into two aspects, expectation and readiness of the students.

2.1. Expectation

Students who enrol in universities and colleges for higher education generally have some goals and expectations for their degree programmes. They are also somewhat equipped for their educational institution, particularly for their major disciplines.

Along with intelligence and motivation, the expectation is considered an individual factor. Students' motivation, expectations, and a comfortable family dynamics environment may have an impact on their academic achievement. The likelihood that students will pursue higher education depends on their expectations of how effectively they will study and how certain they are that they will pick up new skills and pass exams while in school. Future career expectations are relevant to the expectation to pursue further education. Students who attend (for instance, a study of accounting) anticipate being equipped for their next job, and as a result, they believe that their study is pertinent to their future employment needs. Another factor that influences students' decision to enrol in a professional degree is the expectation, particularly family pressure (Serly, 2018).

Previous studies have looked into the relationship between students' academic performance and their expectations for success and confidence in their talents. Certain things need to be prioritised to address the gaps between students' expectations and what they experience in higher education institutions. These characteristics contribute to students' understanding of and sensitivity to lectures. The expectations and potential advantages of enrolling in higher education are closely related to the motivations of the students. Students entering higher education have various expectations about the actual outcomes, which are shaped by their prior experiences, self-concepts, and observations of the present students and recent graduates. Indisputable evidence from earlier studies demonstrates that when expectations were not met, students grew incredibly dissatisfied and meant to drop out of school, change their degree programme, or withdraw from the course altogether (Iqbal et al., 2017).

Moreover, some of the expectations of students choosing accounting course are to get a higher salary and have a good position in their careers. This statement is supported by the increased of job demand for accountants in Malaysia in the article of Accounting is a Top Job in Demand in Malaysia published by EduSpiral Consultant Services (2022). Hence, this can relate to the research finding by Aziz et al. (2017), which claims that research has demonstrated both internal and external variables may inspire students to become professional accountants. These may be some of the factors of students' expectations of students choosing accounting courses in higher education.

2.2. Readiness

The readiness of the students entering higher education is also considered one of the most important criteria to be successful. Consistent with researchers' findings (Muhamad et al., 2020), it appears that students' opinions toward accounting and their decision to major in it are influenced by relevant others such as family, teachers, close friends, and significant others. Students are more likely to choose account as their major if they have received more supportive encouragement from those who matter to them. However, Zotorvie (2016) discovered that only teachers have an impact on accounting students' job decisions, with the influence of peers, parents, and other family members being less significant.

The opinion from other researchers said that accounting programmes and the accounting profession should concentrate on modifying students' attitudes toward accounting by implementing curriculum and activities that will help create a more positive attitude and perception to better attract the best and brightest students and be ready for the higher education level (Muhamad et al., 2020).

The students not only need to be ready when entering higher education institutions but also need to prepare themselves for the transformation of the era. According to Ghofirin and Primasari (2021), the transition of accountants' roles has undoubtedly been impacted by the changes in the era from industrial revolution 4.0 to industrial revolution 5.0. Accountants primarily assist stakeholders in decision-making by giving information and financial-related answers, managing finances, and dealing with third parties. As preparation, accounting educators must prepare for the anticipated change in accountants' skill sets by creating courses and teaching strategies that are much more interdisciplinary and analytical in nature. Feriady & Yanto (2018) also mentioned, due to the widespread implementation of the International Financial Reporting Standards and International Public Sector Accounting Standards, there is a demand for accounting education to create graduates and professionals who can compete digitally on a global stage.

On the other side, academic achievement also shows the readiness of the students in choosing an accounting course. It is the sum of a student's proven learning, knowledge, abilities, and aptitude in the cognitive, emotional, and psychomotor domains as measured by the student's grade on external exams (Longjohn et al., 2021). Therefore, employers seek candidates with a variety of abilities, skills, and knowledge who are prepared for the sector in today's highly competitive, unpredictable, and uncertain business environment.

3. Research Methodology

To examine the relationship between expectation and readiness of secondary school accounting students for higher education, the researcher designed a quantitative analysis method. The researchers distributed a questionnaire to gather data as a survey-based approach. There will be closed-ended questions in the questionnaires to get a better understanding from the responder and thus making data collection easier and with better outcomes. However, the questions are designed in Bahasa Malaysia due to the respondents are from secondary schools located in urban and rural areas. The questionnaires in Bahasa Malaysia are easier for the students to understand the questions' need and they can express their opinion better toward the scope of this study.

The population of this study were collected from 181 secondary schools students and only focused on form four accounting students in Pahang (Malaysian Administrative Modernisation and Management Planning Unit, 2022). The distribution of questionnaires through face-to-face session and only in selective areas through an online survey. There were about three (3) to five (5) months in collecting data from a selected list of secondary schools in Pahang.

Based on the findings in the literature review, the questionnaire consists of three sections: demographic information, expectation and readiness of the students. Other than that, the suggestion of a conceptual framework can be divided into accounting students as dependent variables while the expectation and readiness as independent variables. It can be illustrated as shown in figure 1.

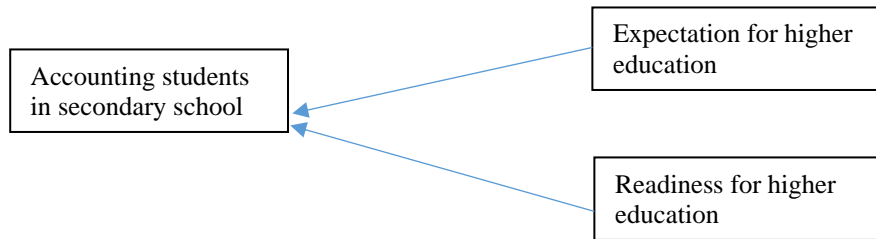


Figure 1. Conceptual framework

The instrument of this study uses Vroom's Expectancy Theory as a model for measuring the expectation of accounting secondary school students. Within the Expectancy Theory, Victor Vroom introduced three variables: Expectancy (E), Instrumentality (I), and Valence (V). The expectation that one's efforts will lead to the attainment of desired performance goals is a variable in the expectancy theory. While the possibility of receiving a reward if the performance goal is attained is known as instrumentality. Valence, on the other hand, is defined as the benefits of an achievement value that is dependent on one's needs, goals, values, and sources of motivation (Min et al., 2020).

4. Findings and Discussions

Findings based on the literature review from this study can be concluded that the readiness and highly expectation of accounting students at secondary school is relevant to be successful in future. To be a certified accountant, students must prepare themselves starting in secondary school. This study also can measure their expectation and readiness of selecting accounting courses for higher education.

The current limitations and difficulties in this study, the researchers are encouraging the other researcher to look into this matter for their next research. The other part is to make a pre and post-test on the student's perception of the accounting subject or course. The result of this study can give a big impact on students' readiness and expectation of the accounting profession as well as their success in future. On global issues, Malaysia can achieve the target to have 60, 000 certified accountants by the year 2030.

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