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REASONS TO CHOOSE CHARTERED ACCOUNTANT AS
PROFESSION

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Abstract

The goal of Malaysia is to achieve 60,000 professional accountants in 2020 but currently in 2016, Malaysia had only generated approximately 33,000 numbers of accountants. Hence, this research tend to explore the preferences of accounting students from Malaysia's private and public universities to have a professional qualification as chartered accountant. The questionnaire has been distribute to accounting students at public and private universities in Selangor, and 337 is usable. The selected universities are UPM and UKM which representing public universities while UTAR and MMU represent private universities. The selected universities have been recognized by MIA and have been recognized to hold a good rank in Malaysia and internationally. The objectives of this study are to determine the preference to be chartered accountant by identifying relationship or differences of intrinsic, extrinsic and demographic (namely gender, age, race and CGPA) factors. The result indicates intrinsic and extrinsic factors have significance relationship towards students' preference to be chartered accountant. Meanwhile for demographic factors, only race and CGPA have significance differences towards students' preference to be chartered accountant.

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Keywords: Accounting students, chartered accountant, intrinsic, extrinsic, demographic.



1. Introduction

Malaysia has set a path in order to achieve developed nation in 2020. To be in line with the objective, Malaysia has to increase the number of chartered accountant to support into a developed nation (Jalil, 2015). However, thousands of graduates are produce every year, but not everyone will choose accountant as their profession (Yusoff, Omar, Awang, Yusoff, & Jusoff, 2011).

Chartered accountants are very crucial in providing professional financial advice, audit account, and trustworthy information about financial reporting, auditing, and taxation in an organization. As refer to Azmi (2017), Malaysia has targeted up to 60,000 of professional accountant in 2020. However, Malaysian Institute of Accountants (MIA) recorded only 32,824 amount of registered chartered accountant (MIA, 2016). Hence, half of the targeted amount has to achieve within four years in order to align with Economic Transformation Programme (ETP).

In addition, chartered accountants entitled with professional qualification will be able to use the qualification globally because this qualification are accepted almost everywhere in the world (Chartered Accountants Ireland, 2016). Hence, the idea of this study is to find out which accounting students are prone in becoming chartered accountants, taking into consideration of intrinsic, extrinsic and demographic factors. Intrinsic factor includes enjoyment while for extrinsic, it comprised of financial rewards and job opportunities. As for demographic factors, this study comprises of gender, age, race and CGPA.

1.1. Literature review and hypotheses development.

Currently, the accountancy profession needed in Malaysia to support the nation building agenda and to usher Malaysia into the leading ranks progressive nations internationally (Izma, 2017). She added the business and economy also need accountancy services to run smoothly because it provides the country at around RM3million annually. Malaysia has set a path in order to transform into developed nation by 2020. Under the Economic Transformation Programme (ETP), Malaysia needs to achieve the targeted number of 60,000 accountants as part of the initiative to align with the national, economic and social development goals (Azmi, 2017).

1.1.1. Intrinsic factor.

According to Ahmad, Ismail, and Anantharaman (2014), intrinsic interest is defines as an enjoyment and pleasure that created by a student who perform a given task. The study added that this enjoyment and pleasure derived internally within individual. Therefore, intrinsic interest happens when the student acts naturally without demanding for any obvious external rewards. Hence, student that influenced by intrinsic interest may be motivated in achieving their goal due to personal satisfaction. Intrinsic factor also drives by job satisfaction that involves work enjoyment and day-to-day satisfaction. Job satisfaction rated as the most influential factor to students in choosing their career as chartered accountant (Zyl & Villiers, 2011). Intrinsic factors, which are flexible work schedule and work life balance, also consider as a factor that affecting students preferences in choosing career (Baliyan & Baliyan, 2016). However, the finding by Dibabe, Wubie, & Wondmagegn (2015) states that interest toward accounting and students' ability has no significant effect to choose accounting as their career option. Therefore, the first hypothesis will be:

H₁: There is significant relationship between intrinsic factors and preferences to be chartered accountant.

1.1.2 Extrinsic factor.

Extrinsic factor is behavior that driven by external rewards in term of money, position, fame and praise (Ahmad et al., 2014). Financial reward and job opportunity influence students who only have little initial interest for having qualification as chartered accountant. Accounting degree students prefer to work in public accounting rather than management accounting due to the external rewards such as financial reward and job opportunities (Hutaibat, 2012). Based on research by Zyl & Villiers (2011) indicates that a wide area of working opportunities and job security influence students mostly in choosing their career to be chartered accountant. Moreover, job security and starting remuneration factor, gave a strong respond to students in choosing the career (Tangem & Uddin, 2014). Reward factor studied by Rajendran & Shamsudin (2016) show only one factor, which is reward, play an important roles in job selection preferences. Extrinsic factors in this research become important when the interest of accounting student to further as chartered accountant is low. However, based on research by Law & Yuen (2012), although the market offer high salary to the accounting profession, student did not report financial reward as crucial criteria in their decision making. Thus, the second hypothesis will be:

H₂: There is significant relationship between extrinsic factors and preferences to be chartered accountant.

1.1.3 Demographic factors.

Gender in demographic factor is one of the factors that study the differences between female and male students regarding the preferences to be chartered accountant. According to Law & Yuen (2012), female are more prone than male to further as chartered accountant. This is because both genders have their own behaviors, preferences and characteristics that influence in choosing their future career. Although the accounting profession has no control over demographic factors, the characteristics themselves such as level of awareness and degree of interaction may influence their choice. However, in a study by Edwards and Quinter (2011), the finding shows that most students did not consider gender as the most important influential factor in their career choice.

Age is consider as one of the factors that influence student's future career decision due to different, maturity and logic of mind. It directly affect the need of educational and career goal. In the study of Mbawuni (2015), undergraduate students always have good perception about the accountant itself, accounting job outcomes and high expectations regarding the job opportunities. Sometimes, students with older age already have some working experiences in accounting profession. Thus, they have better view of the profession and more clear about their expectation.

Race referred to classification of human into group according to cultural, religion, language and nationality. The different in culture used as a factor to examine whether there is significant relationship between race and preferences of accounting students to be chartered accountant. In Malaysia, race divided into several categories, which are Malay, Chinese, Indian and others. Others are including Bajau, Kadazan and Iban. Based on Chung (2002), there is a significant difference between ethnicity with career decision

making. However, Nor Harlinda (2006) reveals that there is no significant difference between Malay and non-Malay in career decision-making difficulty dimensions.

Cumulative Grade Point Average (CGPA) reflect student's academic performance in accounting field and thus indicate their tendency to further as chartered accountant. Whenever they feel easy to cope with any new updates about accounting knowledge and able to learn it, they have the tendency to pursue in professional accounting profession. Hutaibat (2012) found that, there were positive relationship exist between CGPA and preferences to be chartered accountant. However, in the study of Yusoff et al. (2011), CGPA does not reflect students' knowledge about the professional accounting. The percentage of students who claimed that they have insufficient knowledge about professional accounting was balance in all groups of CGPA thus indicates that knowledge about professional accounting not influenced by students' exam grade.

Thus, the next hypotheses will be:

- H₃: There is significant difference between gender and preferences to be chartered accountant.
- H₄: There is significant difference between age and preferences to be chartered accountant.
- H₅: There is significant difference between race and preferences to be chartered accountant.
- H₆: There is significant difference between CGPA and preferences to be chartered accountant.

2. Problem Statement

The shortage in numbers of chartered accountant required in Malaysia is due to less preferences of accounting students to be a chartered accountant. The goal of Malaysia is to achieve 60,000 professional accountants in 2020 but currently in 2016, Malaysia had only generated approximately 33,000 numbers of accountants (Azmi, 2017; Izma, 2017). This study moves forward in order to disclose the root that lead to shortage in number of chartered accountants by reveals several elements that expected to be the roots of this problem arise which may due to factors intrinsic, extrinsic and demographic factors.

Moreover, this study is important as currently the role of chartered accountants are the most crucial part in the organizations as they need professional accountants to analyse the best strategy to be applied in high competition environment. Chartered accountants will able to reduce failure rate in an organization and boost market growth by supplying their knowledge and professional judgment in decision making (Chartered Accountants Ireland, 2016).

3. Research Questions

This research has determined specific objectives as to study the factors that may influence the preferences to be chartered accountant.

- Is there any relationship between intrinsic factors and preferences to be chartered accountant?
- Is there any relationship between extrinsic factors and preferences to be chartered accountant?
- Is there any differences in the demographic factors that related to the preferences to be chartered accountant?

4. Purpose of the Study

This study expected to give insights to the Malaysian universities with accounting course and career advisors in promoting the career of professional accountant to accounting graduates as their job selection decision. This study able to analyse students either in private or public university that have the preference to further as chartered accountant. By understanding the reasons why accounting students prefer to further as chartered accountant in future, it will enable responsible parties to play their roles in order to achieve Malaysia's target.

Universities with accounting faculty able to adopt the strategy used in order to develop the interest among accounting student. As discussed by Mbawuni (2015), there is a need for accounting lecturers and educators to provide more career orientation for the undergraduate level to help them improve the perception of chartered accountant profession as well as assist the students in understanding the accounting principles in a real situation in order to pass professional exams and gain skills while in university.

Career talk organizers also plays important roles in order to develop students' preferences to become chartered accountant. According to Ghani, Said, Mohd Nasir, & Jusoff (2008), some students do not participate in career talk due to time constraint, lack of awareness and could not see benefits of attending career talk. This could be adversely affecting the career choice of the students if there's no improvement made from responsible parties. The organizers may improve their contents that will be more useful to the students' self-development so that they feel the need to participate in career talks. They can also include the professional bodies to participate actively in career talks.

Professional bodies will have the focus to expose students with suitable exposure methods in build up interest to become chartered accountant. As discussed in Ghani et al. (2008), professional bodies may participate in career talks and give presentation. This will allow undergraduates to expose with chartered accountant's career benefits. They may also review their method of presentation to be more appealing for undergraduates and increase the chance of them to pursue professional studies and subsequently becoming chartered accountant.

This study will increase communities' understanding on the factors that influencing students to be chartered accountant. Parents are one of the popular factors on why students pursue accounting (Ghani et al., 2008). They will play their role in encouraging accounting students to pursue as professional accountant, thus employability of chartered accountant will able fulfill the demand from any industry and also reduce the shortage as reported. Therefore, it aligns with the Malaysia government target to achieve the targeted amount of 60,000 chartered accountants.

This study will also be beneficial to the future researchers to conduct a deeper study in this area and use it as reference for literature review. They can enhance the methodology and findings in this research to improvise current research.

5. Research Methods

The targeted population for the research based on the number of accounting students who pursuing Bachelor in Accounting (Hons.) at public and private universities located in Selangor which are Universiti Kebangsaan Malaysia (UKM), Universiti Putra Malaysia (UPM), Universiti Multimedia (MMU) and Universiti Tunku Abdul Rahman (UTAR). The selected universities have been recognized by Malaysian

Institute of Accountant (MIA) as stated in part 1 of the first schedule of the accountant act, 1967 (MIA, 2016). The chosen universities also have recognized to hold a good rank in Malaysia and internationally (Webometric, 2017). Bachelor degree students selected due to high exposure and knowledge of the qualification to be a chartered accountant. Studies have reported that more than half of the accounting students in Malaysia's public university did have some career exposure (Ghani et al., 2008). Random sampling technique used by researcher that have already conform some criteria needed to obtain information. This technique used to gather information on specific respondent, which limited to students taking Bachelor in Accounting (Hons.) in selected public and private universities at Selangor.

The primary data used for this research is questionnaire, which begin by determining the target population and collect the data. The questionnaire is used to collect the opinion and answer directly from respondent on how their preferences to be chartered accountant. Section one of the questionnaire consist of gender, age, race, university level and CGPA. This is to know on how demographic factors related to preferences of accounting students to be chartered accountant. Then, section two, examines about intrinsic factors and extrinsic factors that will influence the preferences. This part will cover why and how surrounding conditions that related to the respondents will correspond to their decisions towards dependent variable. The questionnaires adapted from Ahmad et al. (2014) and Mbawuni (2015). This questionnaire distributed in two ways, which are directly approach the respondents at the universities and using electronic questionnaire - Google Form.

5.1. Measurement of variables.

Each factor is measured using different scale. Gender and race are measured using nominal scale, while age and CGPA are measure by ordinal scale. The other factors, which are intrinsic and extrinsic, are measured using Likert scale. All the data collected initially checked and treated to detect for any omission of data or inconsistency in data collection. After the correct data gathered from the questionnaire, it has examined with the Statistical Package for Social Science (SPSS) version 24.

6. Findings

The questionnaire distributed to accounting students in selected public and private universities in Selangor using Google Form and direct approach. One hundred and fifty questionnaires have distributed to each of the universities and Google Form has been widely spread to many forms of social media. Four hundred and nine has been collected back including both questionnaires and Google Forms, but only 337 were usable. The management of UPM and MMU were not giving permission to distribute the questionnaire during data collection period. This is because the respondents were having study week and final examination. Thus, the questionnaires distributed to both universities were not fully collectable. Table 01 shows the specific amount of sample that had collected from each university.

Table 01. Population and sample universities

Public/Private University	Population	Sample
Universiti Kebangsaan Malaysia (UKM)	485	141
Universiti Putra Malaysia (UPM)	464	55
Universiti Multimedia (MMU)	725	13
Universiti Tunku Abdul Rahman (UTAR)	400	128
Total	2,074	337

6.1. Demographic analysis.

The analysis of the respondents illustrated on Table 02, which represent Section 1 in the questionnaire. From the data collected, the highest gender of respondents is female from UKM, which recorded 76%. The highest male respondent is from UTAR, which is 30%. Majority of the respondents aged 21-23 years old. Most respondents are Malay and Chinese, which represent by 54% and 40% respectively. Other race came from Iban and Kadazan. Forth year students are the highest respondent for university level by 38%. About CGPA, respondents have CGPA between 3.00-3.49 represent 52% from total respondents.

Table 02. Demographic profile analysis

	UKM		UPM		MMU		UTAR		TOTAL	
	Freq.	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%
GENDER										
Male	34	24%	10	18%	5	38%	38	30%	87	26%
Female	107	76%	45	82%	8	62%	90	70%	250	74%
AGE										
Below 20	0	0%	11	20%	2	15%	48	38%	61	18%
21-23	134	95%	31	56%	11	85%	69	54%	245	73%
24 and above	7	5%	13	24%	0	0%	11	9%	31	9%
RACE										
Malay	120	85%	49	89%	10	77%	4	3%	183	54%
Chinese	16	11%	4	7%	1	8%	115	90%	136	40%
Indian	3	2%	2	4%	1	8%	7	5%	13	4%
Others	2	1%	0	0%	1	8%	2	2%	5	1%
CGPA										
Below 2.49	1	1%	4	7%	2	15%	11	9%	18	5%
2.50-2.99	6	4%	13	24%	2	15%	33	26%	54	16%
3.00-3.49	89	63%	27	49%	4	31%	55	43%	175	52%
3.50-4.00	45	32%	11	20%	5	38%	29	23%	90	27%
UNIVERSITY LEVEL										
First Year	0	0%	17	31%	2	15%	51	40%	70	21%
Second Year	40	28%	20	36%	4	31%	10	8%	74	22%
Third Year	31	22%	15	27%	2	15%	17	13%	65	19%
Fourth Year	70	50%	3	5%	5	38%	50	39%	128	38%

6.2 Reliability test and normality test.

Table 03 indicates the result of Cronbach's Alpha for variables in the questionnaire that have tested. The result reveals majority of the variable lies on range of Alpha Coefficient of 0.881 and nearly to 0.923 that indicate the strength of the association is very good (Hair, Celsi, Money, Somouel, & Page, 2011).

Therefore, the variables of the questionnaire for this study are reliable and there is a good association between variables.

Table 03. Reliability result

Variable	Cronbach's Alpha	N of Items
Intrinsic Factor (IV)	0.881	6
Extrinsic Factor (IV)	0.923	7
Preference to be Chartered Accountant (DV)	0.918	6
Independent and Dependent Variables	0.903	19

This study run the normality test in order to determine between two data set significance and to ensure whether the data distribution is normal or not. Kolmogorov–Smirnov test used because the population of this study was more than 100 respondents. The result illustrates that level of significant is 0.000. It indicates that the data was not normally distributed (Coakes, Steed & Ong, 2011). Thus, non-parametric analysis, Spearman Rho-Correlation test used to observe relationship between variables.

6.3 Findings for hypotheses.

Table 04 displays that the intrinsic factor outcome of $p=0.000$ and Correlation Coefficient of 0.696 (69.6%) against preference to be chartered accountant which is below 0.05. The result reveals that there is a significant relationship between intrinsic factor and preferences to be chartered accountant. Therefore, hypothesis 1 supported. Furthermore, the result supported with previous study by Zyl & Villiers (2011) and Baliyan & Baliyan (2016) which state that it is significant contribution to predict students' preferences to be chartered accountant but contradict with Dibabe et al. (2015).

Table 04. Spearman rho- correlation test (intrinsic factor and preferences to be chartered accountant (H_1))

	Correlation Coefficient	Sig. (2-tailed)	N
Intrinsic Factor	0.696**	0.000	337

Table 05 shows that the extrinsic factor outcome of $p=0.000$ and Correlation Coefficient of 0.696 (69.6%) against preference to be chartered accountant which is below 0.05. The result exposes that there is a significant relationship significant relationship between extrinsic factor and preference to be chartered accountant. Therefore, hypothesis 2 supported. Hutaibat (2012), Zyl & Villiers (2011), Tangem & Uddin (2014) and Rajendran & Shamsudin (2016) supports this result. However, Law & Yuen (2012) stated that student did not report financial reward as crucial criteria in their decision-making.

Table 05. Spearman rho- correlation test (extrinsic factor and preferences to be chartered accountant (H_2))

	Correlation Coefficient	Sig. (2-tailed)	N
Extrinsic Factor	0.696**	0.000	337

Based on Table 06, Mann-Whitney U test result states $Z=-1.297$, $p>0.05$, which is 0.195. Therefore, there is no significant difference between male and female. The students' preferences to be chartered accountant do not influenced by gender based on the result revealed. Hence, the hypothesis 3 not supported.

This result is in line with Edwards and Quinter (2011), but contradicts with previous study by Law and Yuen (2012) showed male and female students' female are more prone than male to further as chartered accountant.

Table 06. Mann-whitney U test (gender and preferences to be chartered accountant - H₃)

Z-Score	Asymp. Sig. (2-tailed)
-1.297	0.195

Based on Table 07, the test scores on age using Kruskal Wallis shows that there is no significant difference between age and students' preferences to be chartered accountant. It is interpreted by the value $p > 0.05$ which is 0.371. Distinctly, preferences of accounting students to be chartered accountant do not influenced by the age of students. It is contradict with the study by (Mbawuni, 2015). Thus, the hypothesis 4 not supported.

Meanwhile, the test scores on race using Kruskal Wallis shows that there is significant difference between race and students' preferences to be chartered accountant. It is interpreted by the value $p < 0.05$ which is 0.000. Definitely, preferences of accounting students to be chartered accountant do influenced by the race of students. Thus, the hypothesis 5 supported. However, this result may be due to the current trend that there is minority of Indian, other races enroll in universities, and both this categories of races possess a small population among other races in Malaysia. Chung (2002) supports the result; however, Nor Harlinda (2006) reveals that there is no significant difference between Malay and non-Malay in career decision-making difficulty dimensions.

In addition, the test scores on CGPA using Kruskal Wallis shows that there is significant difference between race and students' preferences to be chartered accountant. It is interpreted by the value $p < 0.05$ which is 0.000. Preferences of accounting students to be chartered accountant do influenced by the CGPA of students. Thus, the hypothesis 6 supported. Moreover, the result supported with previous study by Hutaibat (2012) which states that positive relationship exist between CGPA and preferences to be chartered accountant. Yusoff et al. (2011) revealed that CGPA does not reflect students' knowledge about the professional accounting.

Table 07. Kruskal wallis test (age, race, CGPA and preferences to be chartered accountant- H₄,H₅,&H₆)

	Chi-Square	Asymp. Sig.	df
Age	1.983	0.371	2
Race	43.036	0.000	3
CGPA	29.131	0.000	3

7. Conclusion

The main purpose of this study is to find out the factors that may influences the preferences of students to be chartered accountant. This study has conducted on accounting students in public and private universities located in Selangor by using survey method. There are three main important factors that affecting preferences of students to be chartered accountant, which are intrinsic, extrinsic and demographic factors (namely gender, age, race and CGPA).

Preferences of the students to be chartered accountant are influenced by numerous factors including enjoyment, financial reward, job opportunities, gender, age, race and CGPA. The results demonstrated that there are no significant difference between gender and age with preferences of student to be chartered accountant. Both hypotheses in gender and age not supported, while the other four hypotheses are accepted which are intrinsic, extrinsic, race and CGPA. As a conclusion, accounting students believed that there are four reasons to choose chartered accountant as profession.

7.1. Limitation

The study has a significant limitation which is the questionnaire distributed not fully collectable and usable. Total 600 questionnaires were directly distributed. However, only 409 responds including Google Forms and 337 were usable. This limitation arises due to the study week and final examination that involved UPM and MMU. Some questionnaire collected also been rejected because the respondents missed a few question to be answered. It might lead to the dropped of data analysis.

Other than that, the limitation of the study comes from small population size. This is because the targeted respondents only focus on accounting students in selected private and public university in Selangor. Due to the target sample for this study was from two universities from each categories, public and private university. Thus, the result cannot be generalized. Lastly, the respondent might be bias in answering the questionnaire. This is because not all respondents are willing to respond. Some might answered without fully understand the question. Further, the respondents cannot have detail explanation if they do not understand the question compared with face-to-face interview.

7.2. Recommendations

Further research should focus on larger population of accounting students. The population might include foundation students, undergraduates and post-graduates. Thus, researcher can discover the difference on perception from three categories of students. Further research also can be conducted based on different demographic factor such as where did the respondent come from, either from rural or urban area. As the result, researcher might know which area that most of the respondents come from. Thus, the difference might cause by certain factors such as environment, and exposure from adults - parents and teachers. The method of data collection also can be improvised. Future researcher might involve personally by observing and interview the respondents face to face. From the approach, better result can be determined. This is because researcher can observe the behavior of the respondents and the respond from them will be more precise due to face-to-face interview. The respondents might get better understanding about the need of the researcher.

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