

FACTORS INFLUENCING POLIMAS STUDENTS IN CHOOSING DIPLOMA
ACCOUNTING COURSE AS THEIR MAJOR

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NOVEMBER 2009

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MSc(IA) 2009

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Project Paper submitted in partial
fulfillment of the requirement for the degree
Master of Science (International Accounting)
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November 2009

ABSTRACT

This study explores the factors that influence polytechnic students in selecting accounting as their major. The study examines the differences in the impact of the influential factors had on the decision to major in accounting among polytechnic students. The study uses a survey method, gathered from a sample of POLIMAS students majoring in accounting (Diploma Accountancy). The results show variables such as personal factors, job related factors and reference group influence polytechnic students in choosing their major. This paper contributes to an understanding that personal factors, job related factors and reference group influence the students choice in selecting accounting as their major.

ACKNOWLEDGEMENTS

In the name of Allah, the Most Gracias and the Most Merciful.

I would like to gratefully acknowledge the contributions of several people who have helped me in completing this project.

First and foremost ,praise to Allah, whose blessing and guidance have helped me through the completion of this study.

Second, the sincere appreciation and dedication of thanks go to my supervisor Dr Rosliza Bt Mat Zin, who had been giving me the full support and encouragement for the completion of this project. Without her commitment and advice, this project would not complete accordingly. Not only Dr Rosliza gave me the guidance for the purpose of this study, but also an inspiration, encouragement and motivation for me to involve in the academic writing

Millions of thanks to all the Commerce Department lecturers of Malaysian Polytechnics who had helped me in the data gathering process, and those who had willingly responded to the questionnaire of the study, whose contributions have expedited my data collection process.

My most sincere appreciations also goes to my parents, who have been giving me the endless prayers, support and encouragement in my education development and also, to my husband and my four children for their love, prayers, patience and understanding throughout the entire period of my studies.

Millions of thanks again to everyone abovementioned, and including those who probably not being mentioned in this acknowledgement.

CHAPTER 1

INTRODUCTION

1.1 Background of study

Accounting is the language of business. Traditionally, the accounting process involves record keeping—recording, classifying, reporting and interpreting economic events. But accounting today is so much more. Now, the accountant is an even more valuable member of the corporate strategic team with involvement in the corporation's planning, evaluating and forecasting of the future. Broadening areas of accounting include consulting in information systems design and management advisory services, which are leading fields of expansion.

Accountants must have a thorough knowledge of the financial aspects of business, but also be broadly educated about how the entire organization functions (management, information systems, production, distribution, marketing, human resources). This is because accounting and related financial controls depend on how the organization functions: how it produces, when it distributes, how information is processed, who does what, where it happens, and more reasons why accounting is “The Language of Business.”

The development of accounting witnessed that the scope and function of accounting are much wider than what many people believe them to be. With the complex and more challenging business environment, the demand for accounting services not only limited to the traditional accounting area (i-e record keeping and auditing) but also in the

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