

STUDENTS' PERCEPTION ON CAREERS AS CHARTERED ACCOUNTANTS

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Fulfillment of the requirements for the degree
Of master of science (international accounting)**

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BY

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ABSTRACT

This study aims to investigate the factors that impact on student's intentions to their career choice .A questionnaire-based survey was administered to both accounting students in Universiti Utara Malaysia (UUM) at the undergraduate and postgraduate level. The results show that four factors (Perceptions, Level of Interest in Accounting, Intrinsic and Extrinsic, Major Human Influencers or Referents) are determinants of students' career.

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LIST OF ABREVIATIONS

UUM = Universiti Utrara Malaysia

MIA = Malaysian Institute of Accountants

CIMA= Chartered Institute of Management Accountants

MACPA = Malaysian Association of Certified Public Accountants

ACCA= Association of Chartered Certified Accountants

CA = Chartered Accountants

TPB = Theory of Planned Behavior

CPA= Certified Public Accountant

CHAPTER ONE

INTRODUCTION

Career choice is a complex phenomenon that can be better appreciated through a study of its key components, i.e. career and choice (Webster's Dictionary, 1998). Dating back to the seminal works of Hughes (1937) career has been the focus of many studies. However, the contemporary formulations of the concept by critical realists embody a layered conception that embraces subjective experiences and objective structures of work in interplay (Layder, 1993).

The definition (choice) incorporates two components: First is the availability of alternatives, which presents an objective reality, and the second one, the act of preference, which involves a subjective process. If a reference to career choice is made, availability of career choices and the dynamics of choosing a career should be examined. Hence, in order for career choice to take place, there should be alternative career routes available and there should be an individual preference between these career options (Marshall, 1989).

Career choice is a subject which has attracted academic, professional as well as public attention, due to its multifaceted nature. Since career is a result of the interplay between individuals within organizational and social structures, it yields well to analysis from diverse perspectives ranging from occupational psychology to organizational sociology. Research on career choice is not uncommon on occupational groups such as accountants and health care professionals (see

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