

**FACTORS INFLUENCING THE DIPLOMA IN ACCOUNTING (DIA)  
STUDENTS' DECISION TO PURSUE  
PROFESSIONAL ACCOUNTING PROGRAMMES**

Thesis Submitted to the College of Business, Universiti Utara Malaysia, in Partial  
Fulfillment of the Requirement for the  
Degree of Master of Science (International Accounting)

By

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## **ABSTRAK (BAHASA MELAYU)**

Penyelidikan ini mengkaji pengaruh (1) Jantina; (2) Himpunan Purata Nilai Gred (HPNG); (3) Tahap Bahasa Inggeris (4) Latar belakang pendidikan ibubapa; (5) Kemudahan Geran Pengajian; (6) Ciri-ciri ketrampilan dan (7) Tanggapan pelajar-pelajar ke atas keputusan untuk meneruskan pengajian dalam program professional perakaunan. Berdasarkan kajian ke atas 66 orang pelajar yang bakal menamatkan pengajian yang terdiri daripada bahagian 6, 7 dan 8, hasil kajian mendapati Himpunan Purata Nilai Gred dan kemudahan geran pengajian adalah dua pembolehubah yang utama yang kuat mempengaruhi keputusan pelajar-pelajar Diploma Perakaunan untuk meneruskan pengajian dalam program professional perakaunan. Keputusan yang diperolehi amat berguna kepada Fakulti Perakaunan Universiti Teknologi MARA untuk merangka strategi yang sesuai bagi meningkatkan pencapaian Himpunan Purata Nilai Gred dan mengadakan polisi yang menitikberatkan batuan kewangan.

Kunci kata: Keputusan meneruskan pengajian, Diploma Perakaunan, Program Professional Perakaunan, Universiti Teknologi MARA (UiTM)

## **ABSTRACT (ENGLISH)**

This study examines the influence of (1) Gender; (2) Cumulative Grade Point Average (CGPA); (3) Level of English; (4) Parent's educational background; (5) Availability of study grant; (6) Personal attributes and (7) Students' perception on the Diploma in Accounting (DIA) students' decision to pursue professional accounting programmes. Based on a survey of 66 graduating students of part 6, 7 & 8, the findings reveal that CGPA and the availability of study grant are the two main variables found to be significant in influencing the DIA students' decision to pursue professional accounting programmes. The results would be useful to the Faculty of Accountancy of UiTM to formulate the appropriate strategy to improve the CGPA achievement and to have a clear cut policy on financial supports.

Keywords: Decision to pursue, Diploma in Accounting, Professional Accounting Programmes, Universiti Teknologi MARA or Mara University of Technology (UiTM).

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## **CHAPTER 1: BACKGROUND OF THE STUDY**

### **1.1 Introduction**

Universiti Teknologi MARA or MARA University of Technology (UiTM) is one of the Public Institute of Higher Learning in Malaysia. It currently has twelve branches throughout Malaysia and produces the most Bumiputera graduates.

In respect of accounting programmes, UiTM is the only Public Institute of Higher Learning that offers professional accounting programmes which is conducted at its Shah Alam Campus. The first professional accounting qualification offered by the Faculty of Accountancy of UiTM is Chartered Institute of Management Accountant (CIMA) in 1961, followed by ACCA (the Association of Chartered Certified Accountants) in 1967, MICPA (The Malaysian Institute of Certified Public Accountants) in 1978 and Certified Practising Accountants (CPA) Australia in 2002. Recently, the faculty is proposing the introduction of the Institute of Chartered Accountant of England and Wales (ICAEW).

Of the above five, MICPA is the only local professional accounting qualification. Nevertheless, it has recently signed major accountancy agreement with ACCA. The Mutual Recognition Agreement (MRA) provides a route for members of both MICPA and ACCA to join the other body, and enjoy the benefits which both respected designations can offer. Both institutions of reputation and traditions have joined forces to work on strengthening the Malaysian accountancy profession.

The overview, entry requirements and syllabus of the professional accounting qualifications offered by UiTM Shah Alam Campus are shown in APPENDIX I.

As mentioned earlier, UiTM has been conducting external courses in the Faculty of Accountancy since 1961. It is trying to achieve three main objectives which include to provide an opportunity for students to obtain an international qualification, to produce a much more versatile graduate in line with the country's Vision 2020 and to increase the number of qualified Bumiputera accountants.

There are a few reasons that make professional accounting qualifications more highly valued than a diploma and a degree in Accounting.

The first reason is due to the fact that the professional accounting certificates are granted by the professional accounting bodies. Unlike diplomas, degrees and Masters which are granted by the university. Secondly, the international recognition of ACCA, CIMA, CPA Australia and ICAEW adds prestigious value to the certificates. Next, both diploma and degree in accounting only form as a foundation to sit for the professional examination. Candidates might need to re-sit for some of the already taken subjects during the diploma or degree level. Another reason is that by having professional qualifications, one can be a member of professional accounting bodies. Eventually, one can easily obtain membership of Malaysian Institute of Accountant (MIA).

In Malaysia, the use of the word 'accountant' is protected under the Accountants Act 1967. This means that not everyone that has an accounting or finance degree can be called an accountant unless he or she becomes a member of MIA, which is the national regulatory body for the accountancy profession in Malaysia. The same applies if one wants to become an auditor. This is important to ensure that the quality of the profession remains at high levels at all times. Refer to APPENDIX II for Part I and Part II, First Schedule of Accountants Act 1967.

Professional bodies carry out a range of roles but the main reasons they exist are to provide education and training for their members, to protect the public by maintaining and enforcing standards within the industry and to represent the profession to the public, business world and government.

A good professional body will have an open disciplinary system and strict regulation of its members. This benefits everyone. If the public can see that incompetence or dishonesty will not be tolerated by an association, they are far more likely to trust its members.

Hence, by becoming a member of professional accounting body, one can demonstrate to employers, clients and the general public that one has the right training and skills to do the job. Professional membership also entitles its member to use the designatory letters after his or her name providing him or her with instant recognition and respect for his or her skills and knowledge within the industry.

Indeed, finding a qualification that is recognized around the world is equally important with the increasing globalization of markets. Membership of professional accounting body that provides a respected and hard-earned qualification bestows vital prestige which could make all the difference to successful career progression.

Apart from that, professional bodies play a significant role in promoting ethical behaviour and professionalism. A member has a duty to put public interest above his or her own and to make accurate judgments based on his or her knowledge, expertise and experience. The professional body will ensure that its members are up to date on developments in the profession so that the skills and knowledge are regularly refreshed.

In addition, professional body also gives support to its member throughout their career which will be valuable including advice, professional development and access to peer networks. Beyond qualifying as an accountant, it is vital that one engages with continual professional development (CPD). All the professional bodies make this mandatory in order to retain membership. By doing this, a professional body is ensuring that its members are trained to the highest standards to deliver the best possible service.

The various benefits that one can enjoy by having professional accounting qualification and eventually the professional membership have been the main driving force to increase the number of Bumiputera students to pursue professional accounting programmes. In fact, one of the long-term goals of the Faculty of Accountancy of UiTM is to have as many DIA Bumiputera students as possible to enroll for professional accounting

programmes every semester. Unfortunately, according to the Students' Affair Department of UiTM Kedah, only 7% of the DIA students graduated in December 2008 are currently pursuing their studies in professional accounting programmes at UiTM Shah Alam, whilst the others are either pursuing the degree programmes, joining the workforce or unemployed.

In view of these facts, it is imperative to conduct a study in order to understand the above issue in depth and to identify the factors that influence the Diploma in Accounting students' decision to pursue professional accounting programmes. The findings of the study can subsequently be used to formulate strategies to improve the number of enrollment for professional accounting programmes in the future.

In addition, this study is highly essential to elicit the vital information which can be used to improve the Diploma in Accounting programmes conducted at branches so as to parallel with the needs of the students and society. And now that UiTM has the global aspiration to be a world-class university therefore, this study is very much needed.

As a start, the study shall only be conducted at UiTM Kedah Branch. The sample units shall be all the graduating DIA students consist of part 6, 7 and 8. This study will help to determine the relevant factors that will aid in increasing the number of students pursuing professional accounting programmes. The results of this study can also help to recognize the barriers faced by students to pursue their studies and to plan succeeding activities.

## **1.2 Problem Statement**

UiTM being the only Public Institute of Higher Learning (PIHL) offering professional accounting programmes has designed the course structure of the Diploma in Accounting programmes in such a way that students can obtain some exemptions for the professional accounting programmes. As mentioned earlier, one of the long-term goals of the Faculty of Accountancy of UiTM is to have as many DIA Bumiputera students as possible to enroll for professional accounting programmes every semester.

Despite the significant efforts by the Faculty, the current number of students registered for professional accounting programmes after completing their diploma is still very low. Only 7% of the DIA students graduated in December 2008 are currently pursuing their studies in professional accounting programmes (Students' Affair Department of UiTM Kedah, 2008). What factors could possibly influence their decisions? Hence, this study attempts to address this issue.

## **1.3 Research Objectives**

The research objectives of this study are as follows:-

1. To investigate the demographic characteristics of the graduating DIA students at UiTM Kedah and their influence on pursuing professional accounting programmes.
2. To elicit students future plan after completing the DIA programmes.
3. To examine the level of English of the graduating students and its influence on

pursuing professional accounting programmes.

4. To examine whether the availability of study grant is important in pursuing professional accounting programmes.
5. To gain ideas about the graduating students perception on professional accounting programmes and qualifications.

#### **1.4 Research Questions**

In order to meet the above objectives, the following questions shall be asked:-

1. Is there any relationship between students' profile (Gender, Age, CGPA, Parents educational background) and the decision to pursue professional accounting programmes?
2. What are students' studies plans after completing the DIA programmes?  
Do university, faculty, lecturers, counselors, parents or others play a role in exposing the students to the professional accounting programmes?
3. Does English play an important role in influencing their decision to pursue professional accounting programmes?
4. Are financial issues (availability of study grant) the main factor affecting students' decision?
5. What are the students' perceptions on professional accounting programmes?
6. What are the students' perceptions towards the importance of having a professional accounting qualification?

### **1.5 Significance of Study**

In view of the issues that have been highlighted in the previous section, this study is thus expected to provide significant information necessary for the Faculty of Accountancy to plan the strategies to increase the number of DIA students registration for professional accounting programmes in the future. By identifying the factors that influence the students' decision to pursue professional accounting programmes, appropriate actions can be taken. The Faculty of Accountancy can also plan essential activities for DIA students so that they are interested to pursue professional accounting programmes and be aware of the existing professional accounting programmes at UiTM Shah Alam.

In general, this research study will contribute some important information to the Faculty of Accountancy of UiTM. In future, this study can also be extended to other UiTM branches and other local universities.



## CHAPTER 2: LITERATURE REVIEW

### 2.1 Introduction

The strength of the future world economy depends more on knowledge and technological development. The former prime minister of Malaysia, Tun Dr. Mahathir Mohamed said that Malaysia should not be left behind in gaining valuable knowledge and skills and should be prepared to face the global economy (Berita Harian; March 13, 2000). To be in line with the fast economic growth of the country, more accountants are needed to provide support for the growing business environment (IFAC, 2008). Malaysia needs about 65,000 accountants by the year 2020 (Takiah, M.I., Syed Mohd Ghazali Wafa, S.A.W. & S. Khundari, 2002).

UiTM has long responded to the wave of globalization by introducing professional accounting programmes at its Shah Alam Campus. It also has mutual agreement with the professional accounting bodies namely ACCA, CIMA, MICPA, CPA Australia and soon with ICAEW which entitles the Diploma in Accounting graduates of UiTM to some exemptions at the foundation level. Professional qualifications make students more marketable because they are internationally recognized. They are not only confined to the job market in their own countries but can also sell their skills to other foreign countries.

Nevertheless, the number of DIA graduates from UiTM Kedah that registered for professional accounting programmes at UiTM Shah Alam has been very poor. Therefore, the purpose of this study is to determine the factors influencing the Diploma in

Accounting students' decision to pursue professional accounting programmes. For the purpose of this research, it is predicted that the students' decision to pursue professional accounting programmes is influenced by certain factors namely gender, CGPA of DIA programmes, level of English, parent's educational background, availability of study grant, students' perception and personal attributes.

In the past, considerable literature has emerged which examines the factors that influence an individual to make a particular decision. Among them are the studies on the determinants of accounting students' career choice, degree students' aspirations to pursue a master degree, reasons why accounting graduates do not want to become accountants, perception on accounting and intention to major in Accounting. The following is a review of relevant studies related to factors to be included in the hypothesis.

### **2.1.1 Gender**

Gender should be considered as one of the influencing factors because male and female are different in terms of their behaviour and characters. Based on the observation of the DIA students in the class, the female students are more committed, disciplined, attentive, punctual and hardworking but they are quieter, less aggressive and less participative in the class as compared to the male students. The male students, on the other hand, are more aggressive and participative but lazier, lack of discipline and commitment.

At UiTM Kedah, the female students are more excellent in the academic performance than the male students. Every semester, they always outnumber the male students in

receiving the Dean's List Award. It is expected that more female students would pursue professional accounting programmes.

Aminah (2009) stated in her study that a changing trend has emerged in the participation of women and men in higher education in developed nations that was no evident in the early nineties. Her study revealed that in pre-university institutions, teacher training colleges and institutes, and in universities the proportion of female students exceeded males. In terms of specializations, there were more females in the arts field which include accounting.

Prior to the above study, it was announced by the Australia Bureau of Statistics (2002 & 2005) that female students outnumbered male students; female students outperformed male students academically (Gammie, Paver, Gammie & Duncan, 2003; Graf, 2005); and female students choose fields of study in which they were previously underrepresented, although male students continued to make traditional choices (Australia Bureau of Statistics, 2002, 2005). In addition, Jones, Howe and Rua (2000) noted the persistence of gender differences in the experience as well as attitudes and perceptions of students towards sciences courses. Goh, 2005 identified that there are differences between male and female students on learning environment, approach to learning and learning outcome scores.

However, in the study by Faridah, A. H., Yap, B. W. & Mohd Alias, L. (2004) on the degree students' aspirations to pursue Masters degree, it was found out that the

percentage of male students planning to pursue the Master programmes is higher than female students. Whilst, a research undertaken by Salta and Tzougraki (2004) noted that there was no observable differences between males and females regarding interest, usefulness, and the importance of chemistry as a science subject.

In a study by Arlinghaus (2001), which is conducted on former Miami University accounting graduate found that females, however, were more negative about entering public accounting practice. More than twice the percentage of females than males, 17 versus 8 percent, indicated they would not enter public accounting if they could do it over again.

Mohammad, Helms and Nodoushani (1995) found in their study that female accounting students tend to consider career advancement as leading factor in job selection whereas male accounting students consider more on external influences contributed from their professors, recruiters and peers. Based on the above discussion, the first hypothesis shall be as follows:

**H<sub>1</sub>** – There is a positive relationship between “gender” and the decision to pursue professional accounting programmes.

### **2.1.2 Cumulative Grade Point Average (CGPA)**

In order to further study in professional accounting programmes at UiTM Shah Alam, DIA students need to get GCPA of at least 3.0 (Faculty of Accountancy, UiTM). Failure

to achieve the required CGPA, they will not be accepted at UiTM Shah Alam. Nevertheless, those students with CGPA below than 3.00 but have intention to pursue professional accounting programmes may still do so at other colleges in Malaysia or abroad.

The previous research by Faridah et al. (2004) found out that the aspiration to pursue further studies is higher for students who have higher CGPA. Mohd. Raime, R., Rokiah, I. and Mohd 'Atef, M.Y. (2005) also suggested that CGPA is a factor that influences the accounting undergraduates' career choice. This lead to the second hypothesis:

**H<sub>2</sub>** – There is a positive relationship between “CGPA” and the decision to pursue professional accounting programmes.

### **2.1.3 Parents' educational background**

It is the common notion that the educational' background of the parents will influence the field to be studied by the children. Parents are believed to have strong influence on children decision to further study although Faridah et al. (2004) in her study found that students whose parents have no formal education or only have primary education are more likely to aspire for further studies.

In addition, it is a general opinion that family support is the most dominant source of motivation. Peer influence was also found to have strong influence on student's motivation after family support (Austin, 1977). Stanfford (1984) also indicated that

family support in terms of social and economic assistance has direct influence on student's achievement.

Inman et al. (1989) and Mauldin et al. (2000) found that parents, followed by instructors had a strong influence on students' choice of majors. Turner and Bowen (1990) revealed that a student's decision to major in a particular discipline is affected by family background and parental pressure. Moreover, Marshall (2003) quoted in his study that in making career choices, students may be influenced by their parents.

In contrast, Gul et al. (1989) note that parental influence is not an influential factor in students' discipline choice decision. Similarly, Hermanson and Hermanson (1995) and Lowe and Simons (1997) indicate that parents were less influential factors in students' major choices.

In other studies, it was found that the influence of parents is inconclusive; it appeared important in some studies but not in others (Paolillo and Estet, 1982; Cangelosi et al, 1985; Gul et al., 1989; Geiger and Ogilby, 2000). Therefore, the third hypothesis is developed as follows:

**H<sub>3</sub>** – There is a positive relationship between “level of parents' education” and the decision to pursue professional accounting programmes.

#### **2.1.4 Level of English**

Other than high CGPA requirement, students also need to have high level of English because professional papers are conducted in English and examined by external examiners except for MICPA which is examined by local examiners. Students are expected to have good writing skill in English in order for their answers to be understood by the external examiners. ACCA and CIMA papers are examined by examiners from the United Kingdom whilst CPA Australia is examined by examiners from Australia.

Vernon (1969) in his study on intelligence and cultural environment concluded that the pupils with formal education in English performed better than those who were not.

Moreover, a study by Wells and Fieger (2006) indicated that the respondents believed the accounting profession has relatively easy entry requirements, does not require excellent communication skills and is less challenging and interesting than other professionals. Hence, the fourth hypothesis shall be as follows:

**H<sub>4</sub>** - There is a positive relationship between “higher level of English” and the decision to pursue professional accounting programmes.

#### **2.1.5 Study grant**

Financial problem is one of the factors, which restricts students from pursuing their studies. According to the Director of Higher Education Department, Dato’ Prof. Dr. Hassan Said, the declining number of students following the postgraduate programmes

was, among others caused by the limitation of financial support (Utusan Malaysia, June 15, 2000). Tight (1992) in his study found that majority of part time postgraduates hoped to get financial support especially for their tuition fees.

Debts incurred from study loans are a factor that prevents students from pursuing their studies at Masters degree level or higher. National Postgraduate Committee (NPC), which is a postgraduate students association in the United Kingdom (UK) found that students who were interested to pursue their studies did not only have to bring forward their financial debts from their first degree but also would face new debts in the second degree course (Groves, 2001).

This is supported by Faridah et al. (2004) which revealed the main deterrent factors of students not furthering their studies, apart from the desire to work as soon as possible after completing the first-degree course, is the financial problems. So, sponsorship also plays an important role in ensuring that students pursue their studies after getting their diploma. The discussion leads to the development of the fifth hypothesis:

**H<sub>5</sub>** – There is a positive relationship between “availability of study grant” and the decision to pursue professional accounting programmes



### **2.1.6 Personal Attributes**

This factor includes character traits, aptitudes, skills, values, attitudes, interests etc. Professional accounting programmes are also thought to be more suitable for disciplined and highly committed students. Tight (1992) identified that interest in the study area is a factor that motivated students to pursue a Master degree.

Numerous studies have indicated that a student's decision to major in a particular discipline is affected by various factors such as economics, social issues, work environment, aptitudes and other personal characteristics (Hermanson and Hermanson, 1995). For example, some students may choose their majors for reasons that are entirely intellectual or seen as being compatible with their particular personal styles (Gul, 1986; Wolk and Cates, 1994).

According to Pintich et al. (1993), an individual who has high motivation can increase his or her energy and activity level in the work he or she is doing and motivation can also lead an individual to achieve his or her aims. Their findings were also supported by Maehr (1984) and Vernon (1969).

The findings by Cohen and Hanno (1993) and Allen (2004) suggest that the workload in accounting courses could hinder a student's decision to major in accounting and that students choose not to major in accounting because they perceived it to be highly numbers oriented and boring. Saemann and Crooker (1999) also found that a heavy

workload in the introductory course discouraged creative personalities from pursuing an accounting major.

Paolillo and Estet (1982), Gul et al. (1989) and Auyeung and Sands (1997) found that aptitude was an important factor in accounting students' discipline choice. Studies conducted by Adams et al. (1994) and Mauldin et al. (2000) indicate that genuine interest in the subject is an important selection factor. Skills and background in mathematics were also identified as factors that facilitate or hinder students' decisions to major in accounting (Cohen and Hanno, 1993). The preceding discussion gives rise to the sixth hypothesis as follows:

**H<sub>6</sub>** – There is a positive relationship between “personal attributes” and the decision to pursue professional accounting programmes.

### **2.1.7 Students' Perception**

How students perceive the professional accounting programme is one of the factors that affect their decision to pursue such programme. Some might think that professional accounting programmes is tough and difficult to pass. This is also based on the fact that very few finalists passed with only one attempt. Most attempted many times to get through. The rests just gave up along the way. In a British Academic survey, it was reported that students' perception towards higher education programmes does influence their decision in pursuing into higher level ([www.britac.ac.uk/news/reports/index.html](http://www.britac.ac.uk/news/reports/index.html)).

It is a general believe that professional graduates are more demanded by the market, professional graduates are paid higher than accounting degree holders, accountants with professional qualifications are more respected than accountants with degree in accounting and accountant with professional qualifications will have a better carrier enhancement.

Among research in accounting students' career choice are Ashworth (1969); Carpenter & Strawser (1970); Paolilo and Estes (1982); Bundy and Norris (1992); Felton and Buhr (1994) and Ahmed, Alam and Alam (1997). Ginzberg (1951) suggests three dimensions- concomitant value, extrinsic value and intrinsic value.

Study by Paolilo and Estes' (1982) suggest that accounting practitioners consider job satisfaction less important. In addition, Haswell and Holmes (1988) find that accountants rank job satisfaction as fifth of the seven factors in their career choice. Evidence from Malaysia by Rokiah et al. (2001) reinforces such claims. They found accounting students rank interesting work as twelfth of the thirty factors.

According to Felton and Buhr (1994), intrinsic values are associated with satisfaction from just doing a job. Financial rewards are obviously extrinsic in nature usually in term of high initial earnings or long term earnings. Job market involves factors such as availability of jobs, advancement in career, job flexibility and security.

Felton and Buhr (1994) classifies five factors of student's career choice namely intrinsic values, long-term earnings, initial earnings, job market considerations and perceived cost-

benefit ratio. They found students place cost-benefit factor provide highest explanation of students' career choice in New Zealand followed by initial earnings and job market and having background in accounting prior to first degree in accounting. Intrinsic values and initial earning is the least factors which explain the student's choice.

However, different factors are evident on other researches. Accounting students place opportunity for advancement is listed as either the first or second most important criterion in career choice in studies by Trump and Hendrickson (1970), Barnhart (1971), Zikmund et al. (1977), and Horowitz and Riley (1990). Rokiah et al. (2001) found that job security is ranked second by accounting students surveyed as in Shivaswany and Hanks (1985). Nevertheless, Badriyah, Arfah & Hashanah (1996) found that job security ranked seventh of twelve factors. They revealed that job security was largely influenced by economic condition. It will be ranked high when economic is not good and vice versa.

Faridah et al. (2004) revealed that most of the students (68%) desire to pursue a Masters Degree because of job opportunities, self-satisfaction and to increase their knowledge.

Recently in May 2009, Noraini, Erlane and Jamaliah (2009) carried out a research to find out the reasons why accounting graduates in Malaysia do not want to become accountants. The accounting profession in Malaysia is highly regulated. Under the Accountant Act 1967, a person is prohibited from calling himself an accountant unless he is a member of the Malaysian Institute of Accountants (MIA) under the category of either Chartered Accountants or Licensed Accountants. To apply for MIA membership, one

must either have a recognized professional accounting qualification or has an accounting degree from local universities and have three years work experience in a public accounting firm or other accounting related areas.

Noraini et al. (2009) disclosed that there are four main factors that deter them from applying MIA membership. Firstly, the respondents claimed that being an MIA member does not add benefits to current employment. Secondly, they faced difficulty in filling in the application forms. Thirdly, high cost of membership and finally lack of ambition to become accountants.

Prior to their study, the previous accounting education found that job satisfaction and salary are among the top three reasons why students chose accounting as a profession (Carpenter and Strawser, 1970). This finding is supported by Evans, C (2004) for job satisfaction and Gul et al. (1989) for salary. On the other hand, there is also other research that showed that salary is the factor that lead to the decline in the number of accounting practitioners (Reha et al., 1985).

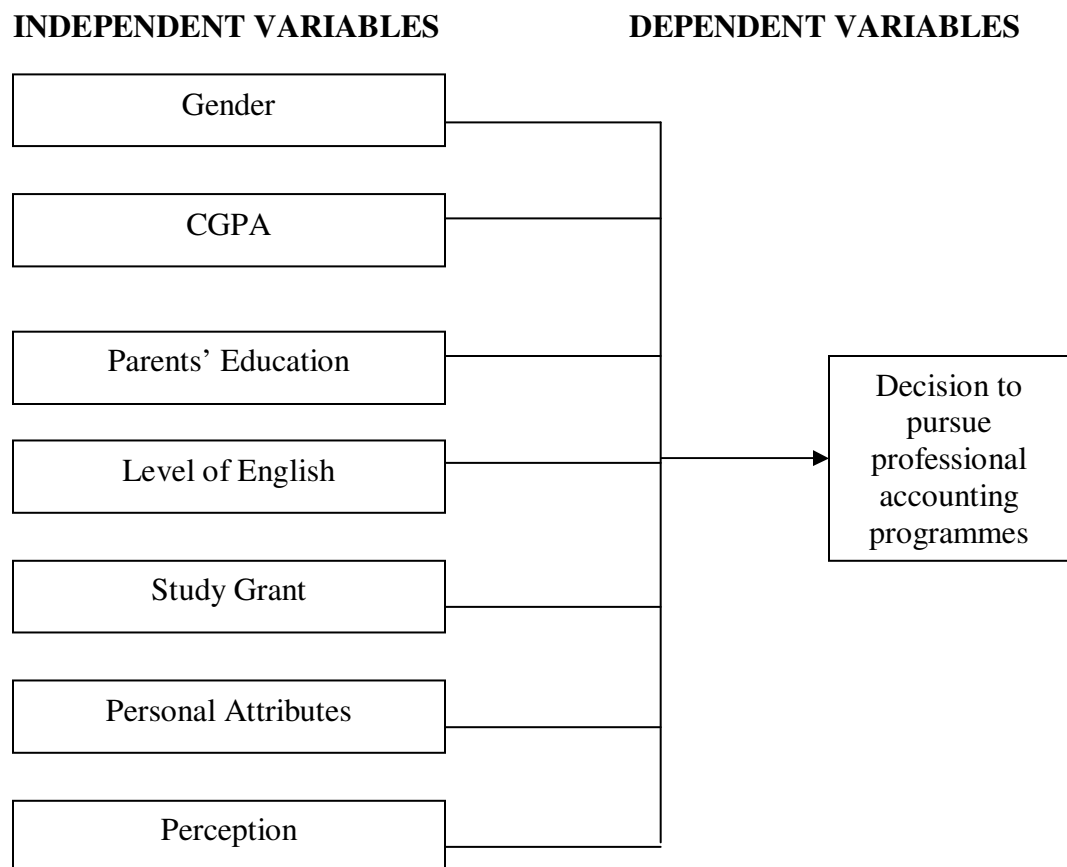
The numerous study by Carpenter and Strawser (1970), Goon (1975), Samidi and Tew (1995), Albert and Sack (2000), Said et al. (2004) all reported that accounting profession is still popular amongst students over the years. The findings of other studies revealed that accounting has been perceived as 'too quantitative and boring' (Cohen and Hanno, 1993) and an accountant's work is perceived as excessively time consuming and unpleasant (Mauldin et al., 2000).

However, in the Byrne and Willis (2005) study the ranking of accounting as a profession varied between accounting students and non-accounting students, suggesting that students who study accounting at high school perceive accounting as a more attractive career than those students who do not choose to study accounting. The above discussion, therefore lead to the final hypothesis as follows:

**H7** – There is a negative relationship between “perception that professional accounting programme is tough” and the decision to pursue professional accounting programmes

## 2.2 Theoretical Framework

The dependent variable in this study is in the form of dichotomous variable comprising ‘yes’ or ‘no’ answers. The independent variables are gender, CGPA, level of English, parent’s educational background, availability of study grant, students’ perception and personal attributes. (See Figure 1.1)



**Figure 1.1: Theoretical framework**

## **CHAPTER 3: RESEARCH METHODOLOGY**

### **3.1 Introduction**

The research methodology involved the administration of questionnaire on a sample of accounting students. This section outlines the research instrument, unit of analysis, data collection method and methods of data analysis.

### **3.2 Research Instrument**

The research instrument was a structured questionnaire constructed in English. The questionnaire was adapted from Felton & Buhr (1994), Faridah et al. (2004) and Mohd. Raime et al. (2005) . It is use to obtain the necessary data to answer the research questions and eventually to achieve research objectives. The questionnaire consists of five parts:

Part A: Demographic characteristics

Part B: Future plan after completing diploma

Part C: Level of English

Part D: Study grant

Part E: Perception

A likert scale was used for part C, D and E. Part C has six statements regarding the level of English and it is measured on a scale 1 to 5 (the lowest value of 1 indicates 'poor' and the largest value of 5 indicates 'excellent'). Part D has four statements and Part E has ten



statements. The level of agreement of respondents for Part D and Part E were measured on a scale of 1 to 4 (the lowest value of 1 indicates 'strongly disagree' and the largest value of 5 indicates 'strongly agree'). The sample of questionnaire can be found in APPENDIX III.

### **3.3 Unit of Analysis**

The unit of analysis for this study was the students in the final year Diploma in Accounting who were in part 6, 7 & 8 at UiTM Kedah. The sample comprises of sixty-six (66) students. These final year students were chosen because they would be graduating soon and most of them would continue their study to higher level either in accounting or non-accounting related programmes.

### **3.4 Data Collection Method**

The questionnaires were distributed to all the sixty-six students after they finished a common test. The questionnaires were collected immediately after they have completed the answer. The respond rate was 100%.

### **3.5 Method of Data Analysis**

A variety of statistical techniques such as Descriptive Statistics, the Chi-Square Test of Independence, Factor Analysis and Logistic Regression Analysis were used to analyze the data collected. The following sub-sections give a brief explanation of each type of statistical analysis involved.

### **3.5.1 Descriptive Statistics**

Descriptive statistics was used to present data in a simple and meaningful form. The results were report in 5 parts that are; Part A: **Demographic characteristics**, Part B: **Future plan after completing diploma**, Part C: **Level of English**, Part D: **Study grant** and Part E: **Perception**. Descriptive results include charts, frequency tables and summary statistics (mean and standard deviation). Profile of respondents Descriptive results shall include charts, frequency tables and summary statistics (mean and standard deviation).

### **3.5.2 Factor Analysis**

Factor analysis is different from the above two techniques. It is not designed to test hypotheses or to tell whether one group is significantly different from another. It is included in the SPSS package as a 'data reduction' technique. It takes a large set of variables and looks for a way that the data may be 'reduced' or summarized using a smaller set of factors or components. Before proceeding with factor analysis, two statistical measurement need to be checked i.e. the Barlett test (Barlett, 1954) and the sampling accuracy measurement, Kaiser-Meyer-Olkin (KMO) (Kaiser, 1970, 1974). The Barlett test should be significant with p-value < 0.05 and index range of KMO is between 0 and 1. A value of 0.6 suggests the minimum value for a good factor analysis (Tabachnick & Fidell, 1996). In this study, factor analysis was used to determine the factors that influence DIA students' decision to pursue professional accounting programmes that can be identified from items in Part A, C, D and E.

### **.5.3 Logistic Regression Analysis**

Logistic regression is used to model the relationship between one dependent categorical variable and several independent variables which can either be categorical or non-categorical variable. These independent (or predictor variables) are often called covariates (Hosmer and Lemeshow, 2000). In other words, logistic regression is a mathematical modeling approach that can be used to describe the relationship between several independent variables and a dichotomous or polytomous dependent variable. The logistic regression was used to develop a model to predict whether a student will pursue professional accounting programmes based on several independent variables. The dependent variable was defined as the decision to pursue professional accounting programmes (1=Yes, 0=No) and independent variables are gender, CGPA, parent's background, level of English, study grant, perception and personal attributes.

The dependent and independent variables are defined below:

#### **Dependent variable**

Y = Decision to pursue professional accounting programmes, 1 if student pursue, 0 otherwise

#### **Independent variables**

X<sub>1</sub> = Gender

X<sub>2</sub> = Latest CGPA

X<sub>3</sub> = Parents Educational background

X<sub>4</sub> = Level of English

$X_5$  = Study Grant

$X_6$  = Personal attributes

$X_7$  = Perception

$b(0,1,..7)$  = coefficients

$e$  = error term of residuals

The model is expressed as follows:

$$Y = b_0 + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 + b_6X_6 + b_7X_7 + e$$

Logistic regression allows the assessment on how well the independent variables predict or explain the categorical dependent variable. It gives an indication of the adequacy of the statistical model by assessing the 'goodness of fit'. It provides an indication of the relative importance of each independent variable. It provides a summary of the accuracy of the classification of cases based on the model, allowing the calculation of the sensitivity and specificity of the model and the positive and negative predictive values.

Logistic regression does not make assumptions concerning the distribution of scores for the independent variables; however, it is sensitive to high correlations among the independent variables. This is referred to as multicollinearity. Outliers can also influence the results of logistic regression.

## **CHAPTER 4: RESULTS AND FINDINGS**

### **4.1 Introduction**

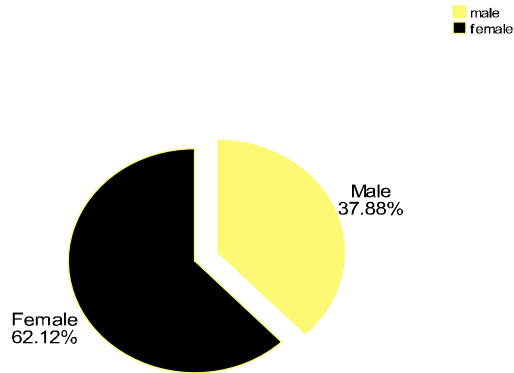
This chapter presents the results and findings from the data analysis on sixty-six completed questionnaires collected from survey conducted. Section 4.2 to 4.4 discuss some results from statistical analysis which include descriptive statistics, factor analysis and logistic regression analysis.

### **4.2 Descriptive Statistics**

One of the main objectives of this study is to determine whether the final year DIA students are interested to pursue professional accounting programmes upon completion of their diploma. This study also seeks to identify the factors that influence the DIA students' decision to pursue professional accounting programmes. The results of this study are reported in four parts namely Part A: Demographic characteristics, Part B: Future plan after completing diploma, Part C: Level of English, Part D: Study grant and Part E: Perception.

#### **4.2.1 Part A: Demographic characteristics**

Figure 1.2 below shows the percentage of respondents according to gender. A total of 62.12% of the respondents were female while 37.88% were male.



**Figure 1.2: Percentage of respondents according to gender**

Table 5.1 (See APPENDIX IV for Table 5.1 to 5.17) illustrates the distribution of respondents according latest CGPA. Only 33.33 % obtained CGPA of more than 3.

Table 5.2 shows the respondents achievement for MUET. 9.1% has not yet taken the MUET examination whilst only 10.6% passed MUET with band 4 and above.

Table 5.3, 5.4 and 5.5 illustrate the distribution of respondents according to their father’s education, occupation and monthly income levels respectively. About 88% of the respondents have father who finished secondary school. 63.6% of the respondents’ fathers are white color workers and 71.4% of their fathers earn RM1,000 and more a month.

On the other hand, Table 5.6, 5.7 and 5.8 shows the distribution of respondents according to their mother’s education, occupation and monthly income levels respectively. The

percentage of the respondents having mother who finished secondary school is the same as the father's that 88%. Only 31.8 % of the respondents' mothers are white collar workers because the mothers are mostly housewife. Finally, only 27.4% of their mothers earn RM1,000 and more a month.

#### **4.2.2 Part B: Future plan after completing diploma**

As shown in Table 5.9, 15 out of 66 respondents or 22.7% of them indicated their interest to pursue their study in professional accounting programmes while the remaining plan to either work, further study with degree in accounting or other fields.

Table 5.10 gives further analysis of those respondents planning to study professional accounting programmes. Out of the 15 (22.7%), 5 are male and 10 are female. The percentage of male students (20%) is slightly lower as compared to female students (24.4%). Of the 15 students intended to study professional accounting programmes, 4 students got CGPA below 3.00. Two are males and two are females.

It was found that among those who plan to further their studies with professional accounting programmes, ACCA has been the most favourable choice followed by CIMA and CPA Australia. All of them wish to further study at UiTM Shah Alam with 66.7% claimed that the campus is near to their house, 73.3% stated that they are loyal to UiTM, 80% said it is because the tuition fee is cheaper than other institution and 86.7% choose UiTM Shah Alam on the ground that there is an opportunity to get UiTM Study Grant. In

relation to the sources of information, most of them gain knowledge and exposure from the lecturers at the university and seminar or workshop.

#### **4.2.3 Part C: Level of English**

Table 5.11 indicates that 2% of the respondents assessed their ability in relation to English to be poor, 13% claimed to be fair, 43% satisfactory and only 8% very good. None of them have excellent level of English.

#### **4.2.4 Part D: Study grant**

The following generalization can be made with reference to Table 5.12, 5.13, 5.14 and 5.15. 51% of the respondents agreed that the information about the study grant is easily assessable. 52% agree that there are many grant providers in Malaysia. 55% agreed that the institutions where they will study will assist in obtaining the study grant and finally 41% agreed that it is easy to get the study grant in Malaysia.

#### **4.2.5 Part E: Perception**

The SPSS data analysis revealed that most of the respondents agreed that only those with excellent CGPA can pursue professional accounting programmes, professional accounting programmes are only suitable for those with strong accounting knowledge, professional accounting programmes are tougher than degree programmes, professional accounting programmes are suitable only for discipline and highly committed students, professional accounting programmes are highly internationally recognized, professional graduates are more demanded by the market, professional graduates are paid higher than



accounting degree holders, professional qualifications are more highly valued by the public, accountants with professional qualifications are more respected than accountants with degree in accounting and accountant with professional qualifications will have a better carrier enhancement.

### **4.3 Factor Analysis**

To determine the driving factors that can be identified from the set of statements on Level of English, Study Grant and Perception, factor analysis was carried out. Table 5.16 describes the results of factor analysis. In factor analysis for items in Part C, D and E of the questionnaire, the Barlett test is significant because it is smaller than 0.05 and the value of Kaiser-Meyer Olkin is greater than 0.6 (0.747). This means that we can proceed with factor analysis.

Varimax rotation technique was used to determine the factors. In this study, only factor loadings of at least 0.7 were considered to identify the items that form a factor. From Table 5.17, four factors have been identified namely level of English, Students' perception about professional qualification, students' personal attributes and availability of study grants. The identification of these factors contributes to the development of a statistical model.

#### 4.4 Logistic Regression Analysis

One of the main objectives of this study is to build a statistical model to predict whether a DIA student will pursue professional accounting programmes after he or she graduates from diploma programme. Since the response variable is binary (Yes or No), the appropriate statistical modeling technique is logistic regression. This analysis allows the identification of factors significantly influence the DIA students' decision. The KMO and Bartlett's Test and Rotated Component Matrix can be found in Table 5.16 and 5.17 respectively. The results of the Logistic Regression Analysis are as below.

**Table 5.18: Logistic regression results**

	<b>B</b>	<b>S.E.</b>	<b>Wald</b>	<b>df</b>	<b>Sig.</b>	<b>Exp(B)</b>
<b>Gender</b>	-.308	.867	.126	1	.722	.735
<b>Latest CGPA</b>	3.135	.976	10.319	1	.001	22.979
<b>Parents</b>	.017	.255	.004	1	.948	1.017
<b>English</b>	.138	.115	1.448	1	.229	1.148
<b>Grant</b>	.782	.425	3.381	1	.066	2.186
<b>Attributes</b>	-.356	.293	1.473	1	.225	.701
<b>Perception</b>	.097	.121	.648	1	.421	1.102
<b>Constant</b>	-18.513	6.469	8.191	1	.004	.000

Table 5.18 above indicates that CGPA is the most significant factor because its p-value is 0.001 (less than 0.05 significant level). This finding is consistent with the finding of Mohd Raime et al. (2005) and Faridah et al. (2004) that CGPA is a factor that influences the accounting undergraduates' career choice and decision to pursue a Master degree respectively. CGPA is significant in this study because it is part of the requirement to pursue professional programmes with DIA qualification at UiTM Shah Alam. Therefore,

those students who may have intention but do not achieve the minimum CGPA requirement may not be able to proceed at UiTM Shah Alam but may do so at other colleges in Malaysia or abroad.

The next significant factor is the availability of the study grant (p-value = 0.066). The result of this study supports the findings of the previous studies by Tight (1992), Groves (2001) and Faridah et al. (2004). Pursuing higher education is very costly. It is even more expensive with international professional accounting programmes such as ACCA, CIMA, ICAEW and CPA Australia because the payment of the registration and examination are in foreign currency. With the economic environment, our Malaysian currency is weak against Pound Sterling and Australian Dollar. This situation give rises to higher cost of study.

Gender, parents' educational background, level of English, personal attributes and perceptions are found to be insignificant.

The finding about gender only consistent with the study by Salta and Tzougraki (2004) but not the others. This could be due to the facts that all students regardless of gender have equal knowledge and perception about professional accounting programme. Hence, neither would outweigh the other category of gender in deciding whether or not to pursue their study in professional accounting programmes.

Parents' educational background has been found to be the most insignificant factor in this study. Nevertheless, it supports the previous research by Gul et al. (1989), Hermanson and Hermanson (1995) and Lowe and Simons (1997) which indicates that parents are not or less influential on the children's decision.

In respect of the level of English, it is not consistent with the finding by Vernon (1969) and Wells and Fieger (2006). The possible explanation could be due to the fact that on average the level of English of the respondents is of equivalent level.

While, for the personal attributes, it is not in support of the study previously carried out by Tight (1992), Hermanson and Hermanson (1995), Gul (1986), Wolk and Cates (1994), Paolillo and Estet (1982), Gul et al. (1989), Auyeung and Sands (1997), Adams et al. (1994), Mauldin et al. (2000) and Cohen and Hanno (1993). This could be due to the fact that students feel it is safer to pursue other programmes rather than professional accounting programmes because of the horrible story they heard about the number of attempts that most of the professional accounting students needed to make in order to complete the professional study. If the study is not completed, they will not be granted any certificates.

Finally, perception is found to be insignificant in this study. The possible reasons could be due students' lack of knowledge or exposure about professional accounting programmes and the advantages of having internationally recognized qualification.

## **CHAPTER 5: CONCLUSION**

### **5.1 Introduction**

This study provides some insight into the factors that influence the DIA student's decision to pursue or not to pursue professional accounting programmes. The results have implications for the Faculty of Accountancy of UiTM being the only public university that offers professional accounting programmes.

### **5.2 Conclusions, limitations and recommendations**

Based on the research analysis, out of the 66 respondents, only 15 plan to pursue professional accounting programmes after completing the diploma programmes with four students with CGPA below 3.00. There are several reasons that influence their decisions but the main reasons identified from the study are the CGPA and the availability of fund or the study grant. Those who are not planning to pursue desires to work or to continue with degree in accounting or degree in other field. Gender, level of English, personal attributes and perceptions are other factors that influence their decision. The only factor that is not influential is the parents' educational background.

The findings of this study which reveals that CGPA and the availability of study grant are the most significant factors can be a good input to the Faculty of Accountancy of UiTM to formulate strategies that can be used to attract more DIA graduates to pursue professional accounting programmes in the future either at UiTM Shah Alam or other colleges.

Lack of competition from other races and feeling so cozy are the main reasons why not so many DIA students graduated with CGPA above 3.00. At present, even if they are dismissed for not performing in their academic, they can easily appeal with the Academic Affair Department of UiTM. In most cases, the students will succeed in their appeals and allowed to continue study on an extended mode.

Hence, in order to increase the number of DIA students of all branches to pursue professional accounting programmes, the Faculty of Accountancy of UiTM needs to take proactive actions to improve the DIA students' academic performance in the future.

Among the recommendations are to carefully filter the intake of the students into the DIA programmes. The Faculty should only accept those students with excellent academic performance at SPM level. Those with excellent grades for the principal of account subject should be given the priority.

Should this requirement is not met, then the Faculty has to continuously monitor the delivery of accounting knowledge by the accounting lecturers. The syllabus should be designed in such a way that it is highly efficient to help students to fully understand the accounting subjects. In addition, the students should be given more exposure about the advantages of having internationally recognized professional qualifications.

Moreover, the Faculty should also hold more seminars and workshops that can give exposures to students about the advantages of having internationally recognized

professional qualifications. If they gain exposure at early stage, they might be motivated to study harder earlier in order to achieve high CGPA point to enable them to pursue professional accounting programmes later in the future.

In relation to the study grant, the University should be more sensitive with this issue. Although the University currently offers the UiTM Study Grant which covers the registration and examination fees to qualified students, yet it is not sufficient. The students especially those from the low income group still need to find other sources of finance to pay for other expenses. The amount of loan that they obtain from PTPTN is very meager. If the University can play a role in attracting more public or private sponsorship, more excellent students of low income group would be interested to pursue professional accounting programmes.

The increase in the number of professional accounting graduates from UiTM will definitely increase the number of qualified bumiputera accountants. This increment will also contribute to the achievement of the nation's Vision 2020 which has the target to have 65,000 accountants by that year.

The main limitation of the study is the small sample size. In addition, it is only confined to the graduating students of DIA programmes at UiTM Kedah. In other word, it is limited to only a branch of the Malaysian's largest university. Hence, it may affect the generalizability of the population. Apart from that, this study is also limited due to cost, time frame and the simplistic assumption. It is assumed in this study that the respondents

are all knowledgeable about the professional accounting programmes such as ACCA, CIMA, MICPA, ICAEW and CPA Australia.

Nevertheless, this study provides a number of opportunities for future research. It can be extended to all UiTM branches and other universities in Malaysia.



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## **THE PROFESSIONAL PROGRAMMES COURSE STRUCTURE**

### **The Association of Certified Chartered Accountants (ACCA) (UK) (AC551)**

#### **OVERVIEW**

This programme is offered to candidates sitting for the ACCA examinations at Part Two and Part Three. This is professional qualification and graduates are qualified to apply a membership of the Malaysian Institutes of Accountants (MIA) after 3 years of approved working experience and as a member of ACCA (UK).

#### **ENTRY REQUIREMENTS**

Applicant must have at least

- Diploma in Accountancy UiTM with a CGPA of at least 3.00 OR
- Bachelor of Accountancy (Hons) UiTM, with a CGPA of at least 2.75 or
- A degree in accountancy, business, finance or related fields from other institution with exemption from Fundamentals: Knowledge Level and with a CGPA of at least 2.75.
- Pass Fundamentals: Knowledge Level
- Subject to acceptance for registration by the professional body

And for part time programme, the applicants must be employed.

#### **THE ACCA QUALIFICATION SYLLABUS**

##### **PAPER**

##### **FUNDAMENTALS : KNOWLEDGE**

- F1 - Accountant in Business (AB)
- F2 - Management Accounting (MA)
- F3 - Financial Accounting (FA)

##### **FUNDAMENTALS : SKILLS**

- F4 - Corporate and Business Law (CL)

F5 - Performance Management (PM)

F6 - Taxation (TX)

F7 - Financial Reporting (FR)

F8 - Audit and Assurance (AA)

F9 - Financial Management (FM)

**PROFESSIONAL : ESSENTIALS**

P1 - Professional Accountant (PA)

P2 - Corporate Reporting (CR)

P3 - Business Analysis (BA)

**PROFESSIONAL : OPTIONS**

**Any two of the following:**

P4 - Advanced Financial Management (AFM)

P5 - Advanced Performance Management (APM)

P6 - Advanced Taxation (ATX)

P7 - Advanced Audit and Assurance (AAA)

\* Option Paper (2 out of 4)

**The Chartered Institute of Management Accountants (CIMA) (UK) AC550**

**OVERVIEW**

The Chartered Institute of Management Accountants (CIMA) has been around since 1919 and is currently recognized in 156 countries. Being world's most prestigious qualification for strategic and financial management, CIMA will give a thorough grounding in business and management accounting. CIMA training extends far beyond the scope of pure accountancy, and even most management training course.

**ENTRY REQUIRMENTS**

- Diploma in Accountancy with a CGPA of at least 3.00 or
- Bachelor of Accountancy (Hons) UiTM with a CGPA of at least 2.75 or
- A degree in accountancy, business, finance or related field from other institutions of higher learning with exemption from the Foundation Level and
- Subject ot acceptance for registration by the professional body

## PROGRAMME STRUCTURE

### Managerial Level

- P1 - Management Accounting  
Performance Evaluation
- P2 - Management Accounting  
Decision Management
- P4 - Organisational Management and Information System
- P5 - Integrated Management
- P7 - Financial Accounting and Tax Principles
- P8 - Financial Analysis

### Strategic Level

- P3 - Management Accounting Risk and Control Strategy
- P6 - Management Accounting Business Strategy
- P9 - Management Accounting Financial Strategy
- Test of Professional in Management Accounting (TOPCIMA)

## OPPORTUNITIES FOR FURTHER STUDIES

The holder of CIMA qualification are eligible to continue their studies in related Masters programmes such as Master of Accountancy and MBA.

## CAREER OPPORTUNITIES

As a Chartered management Accountants, one could work as a:

- Director on the board of a major commercial organization
- Business Analyst in the financial services industry
- Production Accountant in manufacturing industry
- Marketing or Computer Services Department Manager
- Local Government Manager or Executive ... and in many similar jobs.



## **The Malaysian Institute of Certified Public Accountant (MICPA)**

### **OVERVIEW**

This programme is for candidates taking the MICPA examination at the Professional Examination 2 level. This is professional qualification and graduates are qualified for membership of the Malaysian Institutes of Accountants (MIA) after 3 years of approved working experience and as a member of MICPA.

## **Certified Practising Accountants (CPA) Australia AC553**

### **OVERVIEW**

Previously known as Australia Society of CPAs (ASCPA), CPA Australia is the largest professional body in Australia and fifth largest in the world. It is an internationally recognized qualification and it has a definitive requirement that ALL applicants hold a degree assessed as comparable to an accredited Australia Bachelor degree. To be eligible for the CPA Programme, an applicant needs to be an Associate Member and have successfully completed an accredited tertiary accounting, business or finance course. The Bachelor of Accountancy (Honours) from UiTM is one that has been accredited as such.

The CPA Programme structure provides a unique combination of practical, real-world applications and course work noted for its relevance to the current business environment. With the demands of a modern career in mind, the CPA Programme also offers total flexibility. Study is conducted via distance learning programme so it is not restricted by class sessions. However, the Faculty of Accountancy is given the privilege to conduct tutorial classes on part-time basis. Candidates are required to complete 3 compulsory segments and 3 elective segments.

A CPA (full membership) is eligible for MIA membership.

### **ENTRY REQUIREMENTS**

- Bachelor of Accountancy (Honours) from UiTM with CGPA of at least 2.75 or
- Holder of a Malaysian degree (Bachelor of Accounting) approved by CPA Australia; or
- Holder of an Australia degree (major in accounting) accredited by CPA Australia; or

- Other finance, accounting or business degrees accredited by CPA Australia

## **PROGRAM STRUCTURE**

### **Compulsory Segment**

- 1) Reporting and Professional Practice
- 2) Corporate Governance and Accountability
- 3) Business Strategy and Leadership

### **The Elective Segments**

Choose any three below

- Audit and Assurance Services
- Knowledge Management
- Financial Accounting
- Financial Reporting and Disclosure
- Insolvency and Reconstruction
- Personal Financial Planning and Superannuation
- Strategic Management Accounting
- Taxation
- Treasury

## **OPPORTUNITIES FOR FURTHER STUDIES**

Holder of CPA has the opportunity to continue Master Degree with approved universities with exemptions up to 5 papers.

## **CAREER OPPORTUNITIES**

CPA is the premiere qualifications for finance, accounting and business professionals. There is simply no other qualification that matches it for diversity, practicality and recognition. As a CPA, not only will the holder have the professional qualification, he/she will also have the real-world experience to make him/her a CPA Australia represent its members' interests to government industry, academia and the general public.

ACCOUNTANCY DEGREES AT ACCREDITED UNIVERSITIES IN MALAYSIA

Part I, First Schedule of the Accountants Act, 1967

- Bachelor of Accounting, University of Malaya
- Diploma in Accounting, University of Malaya (Post Graduate)
- Bachelor of Accounting (Hons), Universiti Kebangsaan Malaysia
- Advanced Diploma in Accountancy, UiTM
- Bachelor of Accounting (Hons), UiTM
- Bachelor of Accounting (Hons), Universiti Utara Malaysia
- Bachelor of Accounting (Hons), Universiti Putra Malaysia
- Bachelor of Accounting (Hons), Universiti Pertanian Malaysia
- Bachelor of Accounting (Hons), Universiti Sains Malaysia
- Bachelor of Accounting (Hons), International Islamic University Malaysia
- Bachelor of Accounting (Hons) (Information System), Universiti Utara Malaysia
- Bachelor of Accounting (Hons), Universiti Malaysia Sabah
- Bachelor of Accounting (Hons), Kolej Universiti Sains dan Teknologi Malaysia (KUSTEM)
- Bachelor of Accounting (Hons), Universiti Tenaga Nasional commenced from the academic year 2002/2003 onwards
- Bachelor of Accounting (Hons), Universiti Multimedia commenced from the academic year 2002/2003 onwards

PROFESSIONAL QUALIFICATIONS

Part II, First Schedule of Accountants Act, 1967

- Malaysian Institute of Certified Public Accountants (MICPA)
- Institute of Chartered Accountants of Scotland
- Institute of Chartered Accountants in England and Wales (ICAEW)
- Institute of Chartered Accountants in Ireland
- Association of Chartered Certified Accountants (UK) – (ACCA)
- Institute of Chartered Accountants in Australia (ICA Australia)
- CPA Australia
- Institute of Chartered Accountants of New Zealand (ICANZ)
- Canadian Institute of Chartered Accountants
- Institute of Chartered Accountants of India

Chartered Institute of Management Accountants (UK) – (CIMA)

SERIAL NO:



# UNIVERSITI UTARA MALAYSIA

## QUESTIONNAIRE PAPER

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### FACTORS INFLUENCING THE DIPLOMA IN ACCOUNTING (DIA) STUDENTS' DECISION TO PURSUE PROFESSIONAL ACCOUNTING PROGRAMMES

Researcher: Puan Noorain Omar

For the completion of project paper for the programme M.Sc (INTERNATIONAL ACCOUNTING)

## PART A: DEMOGRAPHIC CHARACTERISTICS

Please fill in the blank and circle the appropriate answer.

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- A1. GENDER: Male/Female  
A2. AGE: \_\_\_\_\_ years old  
A3. PART: \_\_\_\_\_  
A4. LATEST CGPA: Please state \_\_\_\_\_  
A5. BAND FOR MUET \_\_\_\_\_  
A6. FATHER'S LEVEL OF EDUCATION Primary \_\_\_\_\_ education/secondary  
education/ college/university  
A7. FATHER'S OCCUPATION \_\_\_\_\_  
A8. FATHER'S MONTHLY SALARY \_\_\_\_\_  
A9. MOTHER'S LEVEL OF EDUCATION Primary \_\_\_\_\_ education/secondary  
education/ college/university  
A10. MOTHER'S OCCUPATION \_\_\_\_\_  
A11. MOTHER'S MONTHLY SALARY \_\_\_\_\_

## PART B: FUTURE PLAN AFTER COMPLETING DIPLOMA

Please ✓ the appropriate answer.

B1. What do you plan to do after diploma?

- Work  
 Further study with degree in accounting  
 Further study with degree in other fields  
 Further study with professional programmes

The following questions are only applicable for those planning to further study with professional programmes (ACCA, CIMA, ICAEW, MICPA, CPA Australia)

B2. Which professional programme would you choose?

- ACCA  
 CIMA  
 ICAEW  
 MICPA

CPA Australia

B2. If you plan to do professional programme, which higher education centre would you choose?

UiTM Shah Alam

Others, please specify\_\_\_\_\_

B3. What is the reason for you to choose UiTM Shah Alam?

	Yes	No
a. Nearer to my house	<input type="checkbox"/>	<input type="checkbox"/>
b. I am loyal to UiTM	<input type="checkbox"/>	<input type="checkbox"/>
c. The tuition fee is cheaper	<input type="checkbox"/>	<input type="checkbox"/>
d. Opportunity to get UiTM Study Grant for the payment of examination fee which is offered to outstanding student	<input type="checkbox"/>	<input type="checkbox"/>

B4. How did you become aware of the professional programmes?

	Yes	No
a. From the lecturer	<input type="checkbox"/>	<input type="checkbox"/>
b. Seminar/workshop/exhibition by the university	<input type="checkbox"/>	<input type="checkbox"/>
c. Carrier guide from Counseling Unit	<input type="checkbox"/>	<input type="checkbox"/>
d. Advertisement from the newspaper	<input type="checkbox"/>	<input type="checkbox"/>
e. Notice board at the university	<input type="checkbox"/>	<input type="checkbox"/>
f. Others, please specify_____		

### **PART C: LEVEL OF ENGLISH**

For the following, circle one response for each question below.

	Poor	Fair	Satisfactory	Very Good	Excellent
C1. In general, how do you assess your ability in relation to English language?	1	2	3	4	5
C2. Reading skill	1	2	3	4	5
C3. Comprehension skill	1	2	3	4	5
C4. Writing skill	1	2	3	4	5
C5. Listening skill	1	2	3	4	5
C6. Communication skill	1	2	3	4	5

### **PART D: STUDY GRANT**

For the following, circle one response for each question below.

	Strongly disagree	Disagree	Agree	Strongly agree
D1. Information about the study grant is easily accessible	1	2	3	4
D2. There are many study grant providers in Malaysia	1	2	3	4
D3. Normally the institutions will assist in obtaining the grant	1	2	3	4
D4. It is easy to get the study grant in Malaysia	1	2	3	4

## PART E: PERCEPTION

For the following, circle one response for each question below.

	Strongly disagree	Disagree	Agree	Strongly agree
E1. Only those with excellent CGPA can pursue professional programmes	1	2	3	4
E2. Professional programmes are only suitable for those with strong accounting knowledge	1	2	3	4
E3. Professional programmes are suitable only for discipline and highly committed students	1	2	3	4
E4. Professional programmes are tougher than degree programmes	1	2	3	4
E5. Professional programmes are highly internationally recognised	1	2	3	4
E6. Professional graduates are more demanded by the market	1	2	3	4
E7. Professional graduates are paid higher than accounting degree holders	1	2	3	4
E8. Professional qualifications are more highly valued by the public	1	2	3	4
E9. Accountants with professional qualifications are more respected than accountants with degree in accounting	1	2	3	4
E10. Accountant with professional qualifications will have a better carrier enhancement	1	2	3	4



**LIST OF TABLES****DESCRIPTIVE STATISTICS****Table 5.1: Latest CGPA**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid < 3	44	66.67	66.67	66.67
>3	22	33.33	33.33	100.0
Total	66	100.0	100.0	

**Table 5.2: Band for MUET**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 0	6	9.1	9.1	9.1
2	22	33.3	33.3	42.4
3	31	47.0	47.0	89.4
4	6	9.1	9.1	98.5
5	1	1.5	1.5	100.0
Total	66	100.0	100.0	

**Table 5.3: Father's level of education**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Primary education	8	12.1	12.1	12.1
Secondary education	37	56.1	56.1	68.2
College	7	10.6	10.6	78.8
University	14	21.2	21.2	100.0
Total	66	100.0	100.0	

**Table 5.4: Father's occupation**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid White collar	42	63.6	63.6	63.6
Blue collar	24	36.4	36.4	100.0
Total	66	100.0	100.0	

**Table 5.5: Father's monthly salary**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 0	5	7.6	7.6	7.6
400	2	3.0	3.0	10.6
440	1	1.5	1.5	12.1
450	1	1.5	1.5	13.6
500	3	4.5	4.5	18.2
600	3	4.5	4.5	22.7
700	1	1.5	1.5	24.2
800	3	4.5	4.5	28.8
1000	7	10.6	10.6	39.4
1200	1	1.5	1.5	40.9
1290	1	1.5	1.5	42.4
1300	1	1.5	1.5	43.9
1500	4	6.1	6.1	50.0
1840	1	1.5	1.5	51.5
2000	8	12.1	12.1	63.6
2063	1	1.5	1.5	65.2
2500	4	6.1	6.1	71.2
3000	6	9.1	9.1	80.3
4000	4	6.1	6.1	86.4
4500	1	1.5	1.5	87.9
5000	4	6.1	6.1	93.9
8000	1	1.5	1.5	95.5
10000	1	1.5	1.5	97.0
12000	1	1.5	1.5	98.5
18000	1	1.5	1.5	100.0
Total	66	100.0	100.0	

**Table 5.6: Mother's level of education**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Primary education	8	12.1	12.1	12.1
Secondary education	40	60.6	60.6	72.7
College	11	16.7	16.7	89.4
University	7	10.6	10.6	100.0
Total	66	100.0	100.0	

**Table 5.7: Mother's occupation**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid White collar	21	31.8	31.8	31.8
Blue collar	45	68.2	68.2	100.0
Total	66	100.0	100.0	

**Table 5.8: Mother's monthly salary**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 0	42	63.6	63.6	63.6
350	1	1.5	1.5	65.2
600	2	3.0	3.0	68.2
800	2	3.0	3.0	71.2
900	1	1.5	1.5	72.7
1500	1	1.5	1.5	74.2
2000	5	7.6	7.6	81.8
2500	2	3.0	3.0	84.8
2700	1	1.5	1.5	86.4
3000	2	3.0	3.0	89.4
3333	1	1.5	1.5	90.9
3500	1	1.5	1.5	92.4
4000	1	1.5	1.5	93.9
4500	1	1.5	1.5	95.5
5000	3	4.5	4.5	100.0
Total	66	100.0	100.0	

**Table 5.9: Plan after Diploma**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Pursue professional programme	15	22.7	22.7	22.7
	Do not pursue professional programme	51	77.3	77.3	100.0
	Total	66	100.0	100.0	

**Table 5.10: Distribution of respondents according to the decision to pursue professional programmes and gender**

Gender	Yes (%)	No (%)	Total	% of Pursue
Male	5 (33.3%)	20 (39.2%)	25 (37.9%)	(5/25)20.0%
Female	10 (66.7%)	31 (60.8%)	41 (62.1%)	(10/41)24.4%
Total	15 (100.0%)	51 (100.0%)	66 (100.0%)	(15/66) 22.7%

**Table 5.11: In general,how do you assess your ability in relation to English?**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Poor	2	3.0	3.0	3.0
	Fair	13	19.7	19.7	22.7
	Satisfactory	43	65.2	65.2	87.9
	Very good	8	12.1	12.1	100.0
	Total	66	100.0	100.0	

**Table 5.12: Information about the study grant is easily accessible**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Disagree	14	21.2	21.2	21.2
	Agree	51	77.3	77.3	98.5
	Strongly agree	1	1.5	1.5	100.0
	Total	66	100.0	100.0	

**Table 5.13: There are many grant providers in Malaysia**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid disagree	6	9.1	9.1	9.1
Agree	53	80.3	80.3	89.4
Strongly agree	7	10.6	10.6	100.0
Total	66	100.0	100.0	

**Table 5.14: Normally the institutions will assist in obtaining the grant**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Disagree	8	12.1	12.1	12.1
Agree	55	83.3	83.3	95.5
Strongly agree	3	4.5	4.5	100.0
Total	66	100.0	100.0	

**Table 5.15: It is easy to get the study grant in Malaysia**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Strongly disagree	2	3.0	3.0	3.0
Disagree	17	25.8	25.8	28.8
Agree	41	62.1	62.1	90.9
Strongly agree	6	9.1	9.1	100.0
Total	66	100.0	100.0	

## FACTOR ANALYSIS

**Table 5.16: KMO and Bartlett's Test**

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.747
Bartlett's Test of Sphericity	Approx. Chi-Square	673.008
	df	190
	Sig.	.000

**Table 5.17: Rotated Component Matrix**

	Component			
	1	2	3	4
Comprehension skill	.888			
Writing skill	.871			
Listening skill	.845			
Reading skill	.844			
In general,how do you assess your ability in relation to English?	.810			
Communication skill	.777			
Accountants with professional qualifications will have a better carrier enhancement		.862		
Professional qualifications are more highly valued by the public		.836		
Professional graduates are more demanded by the market		.804		
Professional programmes are tougher than degree programmes		.794		

Professional programmes are highly internationally recognised	.725		
Professional graduates are paid higher than accounting degree holders	.722		
Accountants with professional qualifications are more respected than accountants with degree in accounting	.703		
Professional programmes are only suitable for those with strong accounting knowledge		.739	
Only those with excellent CGPA can pursue professional programmes		.708	
There are many grant providers in Malaysia		-.627	
Professional programmes are only suitable for discipline and highly committed students	.340	.522	
Information about the study grant is easily accessible			.759
It is easy to get the study grant in Malaysia			.701
Normally the institutions will assist in obtaining the grant			.712

- Notes:-**
- 1 - Level of English
  - 2 - Perception
  - 3 - Personal Attributes
  - 4 - Study Grant