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University Students' Intention to become Accountants: Examination using Fishbein and Ajzen's Theory

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ABSTRACT

This study aims to examine the factors influencing accounting students to become accountants. Specifically, this study examines the influence of three factors namely, personal attributes, persons prompted career path and career exposure on students' intention to become accountants. Using questionnaire survey on 330 first and final year accounting students of a public university in Malaysia, the result shows that personal attributes and career exposure significantly influence the students' intention to become accountants. However, the result of this study shows that persons prompted career path is not a significant factor to influencing their intention to become accountants. The findings in this study implicate that students' interest in accounting plays a significant role in their preference to be in the accounting profession. Therefore, educators in the universities need to play an important role in nurturing the students' interest to become accountants. This can be done by implementing creative teaching and learning environment to gain students' interest and ensuring that the accounting knowledge can be delivered effectively.

Keywords: Personal attributes, Persons Prompted career path, Career exposure, Students' intention, Accounting profession