

Does knowledge on professional accounting influence career choice?

ABSTRACT

The role of professional accountants is very important in a developing country. In Malaysia, the accounting profession is regulated under the Accountants Act 1967. Although universities are churning out thousands of accounting graduates, the number of professional accountants is still lacking. This study therefore attempts to investigate whether students' level of knowledge on professional accounting background influences their career choice as professional accountants. Questionnaires were distributed to graduating accounting students at Universiti Teknologi MARA Terengganu. Data collected was analyzed using descriptive statistics. The results indicated that knowledge about professional accounting background is not influenced by the students' exam grade. Results also showed a significant relationship between knowledge about professional accounting background and students career choice to become a public accountant. In conclusion, students viewed the job as a public accountant as the only career in accounting profession as opposed to others such as financial controllers, a financial analyst, or a management position. For future studies, it is recommended to have more variables and number of samples from various semesters for better and accurate result.

Keyword: Professional; Career; Choice; Public accountant; Knowledge