

To be or not to be: an investigation of accounting students' career intentions

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Abstract

Purpose – The purpose of this paper is to study accounting students' intentions to pursue their careers as accountants and modelling this within the context of Malaysian accounting education.

Design/methodology/approach – Data were gathered via a questionnaire survey involving undergraduate accounting students. Factor analysis, independent sample *t*-tests, and multiple regressions were employed.

Findings – In total, four findings were derived from this study. First, within the undergraduate accounting programmes, non-commitment towards the accounting profession can still exist. Second, intrinsic interest is a significant predictor of career intentions. Third, the influence of anticipated conflict provides a new finding in relation to accounting students' career intentions. The last finding is concerned with the influence of internship experience on students' career intentions.

Research limitations/implications – It was assumed that differences detected between the accounting student cohorts reflect changes over time in students' intentions.

Practical implications – Suggestions that have been previously put forward in efforts to market the accounting profession were mainly focused on promoting the extrinsic rewards. However, findings from this study suggested that sole focus on extrinsic rewards is not enough to warrant commitment towards the profession. Instead, marketing efforts should also focus on intrinsic values of the profession.

Originality/value – The study has provided evidence that anticipated conflict should be given more attention by accounting researchers. Although students' career intentions seemed to become clearer and more uniform as they progressed with their studies, two issues remain to be addressed by education institutions and accounting professional bodies, namely anticipated conflict and the conduct of internship programme.

Keywords Undergraduate students, Internship, Accountants, Anticipated conflict, Professional commitment

Paper type Research paper

1. Introduction

The shortage of accountants is a global issue, and has been reported in various countries including New Zealand (Gill, 2008), UK (Hambly, 2007), Ireland (Accountancy Ireland, 2008), Thailand (Akathaporn *et al.*, 1993), South Africa (Weil and Wegner, 1997), and the USA (Frieswick, 2000; Traster, 2008; Johnson, 2014; Knese, 2014). In Malaysia, the shortage of accountants is a continuous concern (Marzita, 2011; Utusan Malaysia, 2011; Bernama, 2013; Jawing, 2013). In 2013, the number of accountants in Malaysia was 29,624, an increase of 1,516 or 5.4 per cent since 2012 (Malaysian Institute of Accountants (MIA), 2013). Similar growth was reported in 2011 and 2012 (4 and 5 per cent, respectively). The growth is very minimal considering that Malaysia will require 60,000 accountants by the year 2020 (Sharifah Norfaezah, 2013).

Accredited bachelor of accounting programmes are the main provider of accountants in the country, contributing up to 59 per cent of newly registered



accountants in 2013 (MIA, 2013). This represents about 18 per cent of accounting students who graduated each year. In 2009 and 2010, the number of graduates from bachelor of accounting programmes offered by accredited local universities were 4,719 and 4,752, respectively (Ministry of Higher Education, 2011). It seems that the majority of accounting graduates did not pursue careers in accounting, causing serious shortage of accountants in Malaysia.

Accounting education in Malaysia is governed by the Malaysian Qualifications Agency under the Ministry of Education as well as the Malaysian Institute of Accountants (MIA). Accredited programmes are highly monitored by MIA in order to ensure that relevant knowledge and skills are incorporated in the programmes. The institute also makes specific recommendations on the programme structure, learning outcomes, composition of academic staff, and programme delivery. By the end of 2013, there were 13 universities (inclusive of two private universities) that offered bachelor of accounting programmes accredited by MIA. These accredited programmes comprise a four-year undergraduate study, with uniformed curricula, inclusive of a six-month compulsory internship course.

Prior studies were more focused on examining students' perceptions towards accounting and accountant's roles in order to address the issue of dwindling number of accounting majors (e.g. see Chiasson *et al.*, 2004; Allen, 2004; Smith, 2005; Jackling and Calero, 2006, among others). The scenario is different in Malaysia whereby the number of students enrolled in bachelor of accounting programmes is seldom an issue (Ministry of Higher Education, 2011, 2012). The concern, however, lies in the small number of accounting graduates who has chosen to become accountants.

Malaysian-based studies that analyse accounting students' career intentions are still lacking. Thus far, two relevant studies have been published. Jamaliah *et al.* (2004) found that public accountant was the most preferred career choice among undergraduate accounting students, compared to other careers within the accounting profession including auditor, financial controller, and financial analyst. Yusliena *et al.* (2011) found that 76 per cent of final year accounting students intended to become public accountants compared to other accounting careers. These studies are exploratory at best, with small sample sizes and no attempt was made to investigate the influencing factors.

Since the concern among Malaysian leaders is on the shortage of accountants in general, accounting students' intentions to become accountants forms the key objective of this study. The present study was thus conducted with the aim to investigate the determinants of accounting students' intentions to become accountants, regardless of the specific careers within the profession. Results of this study provide a foundation for further comparisons with experiences from other countries with different accounting education models. This Malaysian-based study serves as a guideline for education providers and professional bodies in strategizing their programmes so as to ensure the country's long-term targets are supported.

2. Literature review

The literature review was conducted with the aim to identify factors that may influence students' intentions to become accountants. These factors include gender and year of study (Jackling and Calero; 2006; Danziger and Eden, 2007; Law and Yuen, 2012), intrinsic and extrinsic interests (Ahmed *et al.*, 1997; Jackling and Calero, 2006; among others), and subjective norms (Auyeung and Sands, 1997; Tan and Laswad, 2006; among others). The review of literature also revealed that prior studies have not

adequately examined the influence of internship, self-efficacy, and anticipated conflict on students' intentions in relation to accounting careers although these variables have been found to be significant in predicting students' career intentions (Hayes and Credle, 2008; James and Hill, 2009; Beck and Halim, 2008; Cord *et al.*, 2010; Tong and Tong, 2012 Weer *et al.*, 2006).

2.1 Gender and year of study

Existing literatures have concluded that students' career intentions not only differ according to gender but also changed as they progressed with the chosen programme. Law and Yuen (2012) found that female first year business students in Hong Kong were more likely than males to choose an accounting major. Similarly, Chia *et al.* (2008) have discovered differences in the importance placed on various career drivers, including search for meaning, security, material rewards, and creativity among male and female accounting students in Singapore, Australia, and Hong Kong. On the contrary, Jackling and Calero (2006) determined that, among first year accounting students in Australia, gender did not influence their intentions to become accountants.

Existing studies have also determined that students' attitudes towards accounting changed as they progressed with their studies. In a longitudinal study by Marriott and Marriott (2003), it was concluded that undergraduate accounting students, towards the end of their studies, have lower perceptions towards accounting subjects, and the accounting profession. Comparably, Danziger and Eden (2007) have determined that postgraduate accounting students have lesser intentions to pursue a career in accounting compared to the first year undergraduate accounting students.

2.2 Internship experience

Although various benefits of internship in accounting education have been previously reported (see Knechel and Snowball, 1987; English and Koeppen, 1993; Siegel and Rigsby, 1988), there were very limited studies that linked internship and accounting students' career intentions. In Siegel and Rigsby (1988), respondents who have undergone internship showed better professional performance at work. Internship programmes have also been found to assist students in deciding whether accounting was the right career (Beck and Halim, 2008), reassure students' career intentions, and enhance their motivation in pursuing a career in the accounting profession (Cord *et al.*, 2010). In Malaysia, Tong and Tong (2012) have determined that internship programmes increased accounting students' career self-efficacy. Further investigations on the influence of internship on accounting students' career intentions are needed to confirm these results.

2.3 Self-efficacy

Self-efficacy refers to an individual's belief in his/her capabilities to successfully engage in certain behaviours in order to attain certain desired goals (Bandura, 1986). Self-efficacy has been found to affect a range of diverse behaviours such as decision making, amount of efforts, perseverance, stress, and depression, among others (Schunk, 1991; Petrovich, 2004). Studies that directly linked self-efficacy and accounting students' intentions to become accountants have yet to receive ample attention, creating a gap in the literature. Thus far, two studies have examined self-efficacy in predicting students' intentions to pursue a career in accounting, specifically Hayes and Credle (2008) and James and Hill (2009). In Hayes and Credle (2008), self-efficacy has been found to be positively related to students' decision to join the accounting profession. Comparably, in James and Hill (2009),

the low self-efficacy has been deduced as the possible contributor for the shortage of African-American accountants in the USA.

2.4 *Intrinsic interest*

Intrinsic interest creates pleasure and enjoyment in the tasks performed and exists internally within the individual. Intrinsic and extrinsic interests have been much analysed in prior studies although similar studies in Malaysia were still lacking. While previous studies have consistently found that students who chose to become accountants placed lesser importance on intrinsic factors compared to those who did not (Felton *et al.*, 1994; Ahmed *et al.*, 1997; Chen *et al.*, 2005; Byrne *et al.*, 2012), intrinsic interest has been found to be a significant determinant of students' decision to major in accounting (Jackling and Keneley, 2000; Law and Yuen, 2012). Similarly, in terms of career choices among accounting students, intrinsic interest has also been determined as a significant predictor (Jackling and Calero, 2006; Sugahara and Boland, 2009).

2.5 *Extrinsic interest*

Extrinsic interest lies in the appeals of separate returns or outcomes such as monetary rewards, job opportunities, high salary, and recognition. Compared to non-accounting students, accounting students have been found to place more importance on extrinsic interests (Felton *et al.*, 1994; Ahmed *et al.*, 1997; Tan and Laswad, 2006; Jackling and Keneley, 2009; Byrne *et al.*, 2012). Nonetheless, Jackling and Calero (2006) and Law and Yuen (2012) found that extrinsic interest was not significant in determining students' intentions to major in accounting.

In Hutaibat (2012), undergraduate accounting students preferred a career in public accounting compared to management accounting due to the related extrinsic interests (job opportunities and income). Similarly, Mazni and Zamzulailai (2006) also found that Malaysian accounting students placed opportunity of advancement, office atmosphere, and expected future salary as the most desired attributes of public accounting firms.

2.6 *Subjective norms*

Peers, family members, relatives, and teachers form a referent group who creates the social pressures for or against one's intentions and behaviours. One's perception of this social pressure is termed as subjective norms (Ajzen, 1991). Existing literatures have extensively documented the influence of subjective norms on students' intentions to major in accounting (Tan and Laswad, 2006; Zandi *et al.*, 2013), as well as their career intentions (Otto, 2000; Cuiting and Kerpelman, 2007; Tziner *et al.*, 2012).

Significant referent groups that have been found to influence accounting students' career intentions include parents (Auyeung and Sands, 1997; Law and Yuen, 2012; Byrne *et al.*, 2012), peers (Auyeung and Sands, 1997), and teachers (Auyeung and Sands, 1997; Byrne *et al.*, 2012). According to Law and Yuen (2012), the influence of subjective norms could be more significant among Asian students who tend to place higher values on familial opinion in their decisions.

2.7 *Anticipated conflict*

Weer *et al.* (2006) defined anticipated work-family conflict as "students' perceptions of the potential for conflict or interference between their work and family roles after they embark on their careers (p. 538)". The influence of anticipated conflict on accounting students' career intentions, thus far, has been neglected in previous studies although work-family

conflict has been found to exist within the accounting profession (Elloy and Smith, 2003; Byrne and Pierce, 2007; Aizzat and Khor, 2008) and has been associated with turnovers in accounting firms (Pasewark and Viator, 2006). Career development literatures have suggested that students tend to alter their future careers due to the anticipated conflict (Livingston *et al.*, 1996; Conlon, 2002; Markle, 2004; Weer *et al.*, 2006; Cinamon, 2010), including choosing a career with lower anticipated conflicts. Hence, it is highly likely that students who anticipated conflict in relation to their future careers in accounting will tend to have lower intentions to become accountants.

3. Research method

3.1 Participants

A letter requesting permission to conduct data collection was sent to 12 universities that offered accredited bachelor of accounting programmes. Positive responses were received from seven universities. A cluster sampling method was adopted whereby two compulsory classes were randomly selected from each university. Researchers entered the selected classes at the beginning of the session and distributed the research questionnaire to every student present. The students were informed about the objective of the research and that participation was voluntary. Students were to return the questionnaire to the lecturer in charge after the classes ended.

A total of 1,500 sets of questionnaires have been distributed at the seven universities, out of which, 804 completed questionnaires were returned. Upon preliminary screening, samples obtained from three universities were excluded from this study due to the low response rate (less than 30 per cent) and may not be representative of the population (Laguilles *et al.*, 2011). The average response rate from the remaining universities was 73 per cent. This resulted in 631 usable samples. Data were entered in SPSS (version 19.0) data editor. All negatively worded statements were reverse scaled.

3.2 Research instrument

The survey instrument was drafted based on a focus group discussion and was then subjected to a pilot testing involving 150 undergraduate accounting students prior to its administration. Apart from the background data, the instrument measured the following variables: self-efficacy, intrinsic interest, extrinsic interest, anticipated conflict, subjective norms, and career intentions. The variables measured for this study were part of a larger study designed to examine the professional socialisation of accounting undergraduates. For each item, a six-point Likert scale, ranging from 1, strongly disagree, to 6, strongly agree, was used.

The General Self-Efficacy Scale by Schwarzer and Jerusalem (Scholz *et al.* 2002) was used to measure self-efficacy beliefs. The scale was employed since general self-efficacy had been found to be relevant in various decision making and behavioural contexts (Luszczynska, *et al.*, 2005; Duggleby *et al.*, 2009; Mirsaleh *et al.*, 2010).

Intrinsic interest was gauged based on three statements that assessed respondents' internal satisfaction in relation to the accounting programme including interesting, exciting, and challenging. Extrinsic interest measured the extent of students' expectations that the accounting programme will lead to better financial opportunities, a financially secured future, and a career in accounting. These items were modelled from the ideas of Nonis and Swift (2001) and Li *et al.* (2008).

Students' perceptions towards the views of their peers, relatives, and parents on accounting programmes were used to indicate subjective norms. The views of these

referent groups have been previously found significant in predicting students' intentions (Auyeung and Sands, 1997; Law and Yuen, 2012; Byrne *et al.*, 2012). Anticipated conflict was measured by seven items that assessed students' expectations of the potential conflicts between their professional and familial roles. The items were developed based on the ideas in Livingston *et al.* (1996), Conlon (2002), Markle (2004), Weer *et al.* (2006), and Cinamon (2010).

Students' intentions to pursue a career in accounting were measured using 16 items which were modelled from the Professional Commitment Scale (see Blin *et al.*, 1991; Dwyer *et al.*, 2000). A reference to the accounting profession was clearly made in the adapted version of the scale whereby the word "accounting" was inserted where applicable. Since the scale was originally developed for working adults, five of the original statements were excluded from the scale in order to accommodate student respondents (e.g. "Being a member of this profession really inspires the very best in me in the way of job performance"). In total, seven new items that further reflect the intentions to become accountants were also added to the scale (see Table III).

4. Analyses and results

4.1 Descriptive statistics

The respondents were in Year 2 (27.1 per cent), Year 3 (15.4 per cent), and Year 4 (57.5 per cent). The number of respondents who had undergone internship programmes were 329 (52.1 per cent). Although female students were the majority (82.1 per cent), the gender distribution in the sample was comparable to the gender ratio in local universities, and was consistent with other Malaysian-based studies involving accounting students (see Azham *et al.*, 2007; Lim and Normizan, 2004; Yusliena *et al.*, 2011) (Table I).

4.2 Factor analysis

Factor analysis was performed in order to detect the structure of relationships among test items. The analysis classified items that were interrelated into the same factor. This factor represented one of the variables tested in the study. The first

	Frequency	%
<i>Year of study</i>		
2	171	27.1
3	97	15.4
4	363	57.5
<i>Gender</i>		
Male	113	17.9
Female	518	82.1
<i>Age (in years)</i>		
21	159	25.2
22	112	17.7
23	214	33.9
24	107	17.0
25 and above	39	6.2
<i>Internship</i>		
Yes	329	52.1
No	302	47.9

Table I.
Respondents'
demographics

round of factor analysis produced nine factors. One item (I feel little loyalty to the accounting profession) was the only item loaded on factor 9, indicating that the item did not converge as one of the items to explain career intentions. This item was therefore discarded and a second round of factor analysis was performed to confirm the factors.

Factor analysis for the remaining items produced eight factors with the total variance explained of 61.1 per cent. Kaiser-Meyer-Olkin measure of sampling adequacy was acceptable at 0.887, and the Bartlett's test of Sphericity was statistically significant ($\chi^2 = 12,274.62$, $df = 820$, $p = 0.000$). All factor loadings were above 0.50. The Cronbach's α reliability statistic for each factor was also acceptable (above 0.60). The scores for each factor were then averaged to form a composite variable that represented each variable tested in this study.

All items, except career intentions items, were factored according to the variables they were intended to measure. All items measuring Self-Efficacy were loaded on factor 1, Anticipated Conflict on factor 3, Intrinsic Interest, Subjective Norms, and Extrinsic Interest items were loaded on factors 4, 5, and 6, respectively. These factors were therefore labelled accordingly (Table II).

Items that measured students' career intentions were found to load on three separate factors (factors 2, 7, and 8). Factor 2, termed as Commitment Intention, comprised ten items that reflect students' commitment towards an accounting career, including the intentions to become a member of at least one professional accounting body and the belief that accounting is a great profession to be associated with. Factor 7, termed as Unconditional Commitment, comprised three items that indicate students' willingness to change their values and intentions to pursue a career in accounting, regardless of pay, and type of job. The two items that load on factor 8 measured students' beliefs that they do not necessarily become accountants and the intentions to take up jobs in other professions. Hence, this factor was termed Non-Commitment (Table III).

4.3 Differences between gender and year of study

According to Danziger and Eden (2007), male and female students' perceptions differed towards the end of their studies. Hence, three sets of *t*-tests were employed to examine the possible differences between male and female students across year of study. As presented in Table III, significant differences were detected among Year 2 students, whereby female students showed higher scores for Commitment Intention and Unconditional Commitment. There was no difference on all variables between male and female students who were in Year 3 and Year 4.

These outcomes were consistent with the socialisation literatures. Students entered the programmes with pre-conceived ideas (Watts, 1987). As they progressed with their studies, they tend to alter these ideas and acquire new ones (Weidman *et al.*, 2001; Bogler and Somech, 2002). The results also suggested that Year 2 students, who were yet to be fully socialised into their future roles were less clear about their career intentions. Hence, responses from Year 2 students were excluded from subsequent analyses (Table IV).

4.4 Differences based on internship experience

A *t*-test was used to examine the possible differences between those who have completed their internship and those who have not. Results of the analysis are presented in Table V. Significant differences were detected in one out of the eight variables tested, i.e. Commitment Intention. Students who have undergone internship

	Factor loading	Cronbach's α	Mean	SD
<i>Factor 1: Self-efficacy</i>				
I am confident that I could deal efficiently with unexpected events	0.803	0.91	4.29	0.65
I can handle any situation that comes my way	0.770			
If I am in trouble, I can think of a good solution	0.769			
I usually can handle unexpected situations using my own initiative	0.769			
I always can cope with difficulties and manage to remain calm	0.754			
When I face a problem, I can find several solutions	0.730			
I can solve most problems if I put the necessary efforts	0.726			
I am sure that I can accomplish my goals	0.687			
I can always solve difficult problems if I try hard enough	0.676			
If someone resists my wish, I can find the ways to get what I want	0.652			
<i>Factor 3: Anticipated Conflict</i>				
[...] make it difficult for me to be the kind of parent I would like to be	0.867	0.91	3.35	0.96
[...] make it difficult for me to be the kind of partner/husband/wife I would like to be	0.853			
[...] need me to choose between completing my professional responsibilities and family responsibilities	0.834			
[...] make it difficult for me to fulfil my social obligations	0.815			
[...] make it difficult to balance my personal affairs and accounting professional demands	0.799			
[...] conflict with family responsibilities	0.728			
[...] need me to let go of personal interests such as hobbies and leisure	0.724			
<i>Factor 4: Intrinsic Interest</i>				
The course is interesting	0.846	0.78	4.73	0.76
Liked accounting subjects	0.816			
The course is challenging	0.558			
<i>Factor 5: Subjective Norms</i>				
Parents'/relatives' wants	0.900	0.77	3.68	1.07
Parents'/relatives' advice	0.871			
Peer influence	0.651			
<i>Factor 6: Extrinsic Interest</i>				
Increases job opportunities	0.770	0.72	5.03	0.64
Ensures a financially secured future	0.722			
Enables to pursue an accounting career	0.709			

Table II.
Factor loadings and descriptive statistics for self-efficacy, anticipated conflict, interests, and norms

showed significantly lower Commitment Intention (mean = 4.56) compared to those who have not (mean = 4.69). The difference between these two groups of students in terms of Commitment Intention could be attributed to organisational reality shock (Dean *et al.*, 1988) and decreased motivation towards studies which was common among senior year students (Knechel and Snowball, 1987).

4.5 The influence of gender, interests, norms, and anticipated conflict on career intentions

The dependent variable, career intention, was represented by three separate dimensions derived from the factor analysis, namely, Commitment Intention, Unconditional Commitment, and Non-commitment. Three sets of multiple regression

Table III.
Factor loadings and
descriptive statistics
for student's
intention

	Factor loading	Cronbach's α	Mean	SD
<i>Factor 2: Commitment Intention</i>				
It is important for me to be an accounting professional ^a	0.761	0.89	4.57	0.65
I am willing to work hard in order to make accounting profession successful	0.744			
I believe that my career in the accounting profession will be personally satisfying ^a	0.741			
Accounting is a great profession to be associated with	0.678			
I intend to become a member of at least one professional accounting body ^a	0.674			
I believe accounting is the ideal profession for life	0.664			
I am very excited to start my career in the accounting profession ^a	0.654			
I really care about the fate of the accounting profession	0.623			
I am proud to tell others that I am part of the accounting profession	0.541			
I am glad that I chose accounting over other courses	0.502			
<i>Factor 7: Unconditional Commitment</i>				
I am willing to change my values to those suitable to the accounting profession	0.694	0.61	3.87	0.85
I would accept any type of job as long as it is within the accounting profession	0.691			
I would stay in the accounting profession regardless of pay ^a	0.586			
<i>Factor 8: Non-Commitment</i>				
I do not necessarily end up as an accounting professional (R) ^a	0.857	0.67	3.86	1.07
I am willing to take up jobs in other profession (R) ^a	0.826			
Notes: R, reverse scale. ^a New items added				

analyses were conducted to determine the influence of the seven independent variables on the three dependent variables. Results of the analyses, shown in Table VI, indicated that Commitment Intention was significantly predicted by all independent variables except Gender and Internship. Unconditional Commitment was significantly predicted by Intrinsic Interest, Subjective Norms and Anticipated Conflict. Non-Commitment was significantly predicted by Self-Efficacy, Intrinsic Interest, and Anticipated Conflict.

5. Discussion of results

This study has produced four significant findings that form a basis for future studies, with some practical implications. First, the results highlighted the significance of education institutions as an agent of career socialisation. As students progressed with their programmes, their attitudes and behaviours were moulded into the expected future roles (Weidman *et al.*, 2001; Ardts *et al.*, 2001; Bogler and Somech, 2002). Results of this study showed male and female students' career intentions did not differ significantly towards the end of their study, indicating more uniform intentions compared to the second-year students. Nonetheless, results of this study also showed that different dimensions of career intentions existed within the socialisation process and were affected in different ways by the independent variables. Although undergraduate accounting programmes were designed to prepare students for a career in the accounting profession, this study provided evidence that non-commitment could

	Mean		<i>t</i> -value	<i>t</i> -test	Sig.
	Male	Female			
<i>Year 2</i>					
Self-efficacy	4.29	4.12	1.462		0.146
Intrinsic interest	4.36	4.47	-0.737		0.462
Extrinsic interest	4.79	5.01	-1.513		0.136
Subjective norms	3.80	3.82	-0.135		0.893
Anticipated conflict	3.29	3.37	-0.508		0.612
Commitment intention	4.23	4.59	-3.089		0.002*
Unconditional commitment	3.64	3.95	-2.232		0.027*
Non-commitment	2.80	2.87	-0.443		0.658
<i>Year 3</i>					
Self-efficacy	4.33	4.27	0.268		0.789
Intrinsic interest	5.11	4.95	0.611		0.543
Extrinsic interest	5.33	5.07	1.180		0.241
Subjective norms	3.89	3.59	0.647		0.519
Anticipated conflict	2.77	3.27	-1.340		0.184
Commitment intention	4.77	4.70	0.301		0.764
Unconditional commitment	4.33	3.88	1.376		0.172
Non-commitment	4.42	4.10	0.804		0.423
<i>Year 4</i>					
Self-efficacy	4.49	4.32	1.911		0.057
Intrinsic interest	4.70	4.82	-1.188		0.236
Extrinsic interest	4.99	5.06	-0.812		0.417
Subjective norms	3.40	3.68	-1.756		0.080
Anticipated conflict	3.49	3.34	0.983		0.326
Commitment intention	4.50	4.58	-0.812		0.417
Unconditional commitment	3.87	3.86	0.086		0.932
Non-commitment	4.39	4.23	1.321		0.187

Note: *Significant at $p \leq 0.05$

Table IV.
t-test results
for gender

Variables	Mean		<i>t</i> -value	<i>t</i> -test	Sig.
	Yes ($n = 323$)	No ($n = 137$)			
Self-efficacy	4.31	4.37	0.776		0.438
Intrinsic interest	4.79	4.93	1.974		0.073
Extrinsic interest	5.04	5.10	1.034		0.302
Subjective norms	3.61	3.70	0.864		0.388
Anticipated conflict	3.38	3.27	-1.135		0.257
Commitment intention	4.56	4.69	2.260		0.024*
Unconditional commitment	3.85	3.90	0.690		0.491
Non-commitment	4.24	4.20	-0.488		0.626

Note: *Significant at $p \leq 0.05$

Table V.
t-test results for
internship experience

still exist. Thus far, this dimension has not received much attention from accounting researchers. Further investigation on non-commitment is believed to deliver better insights on accounting students' career intentions and provide a basis for interventions aimed towards addressing the shortage of accountants.

Table VI.Regression results
for commitment
intention,
unconditional
commitment, and
non-commitment

	Commitment intention		Unconditional commitment		Non-commitment	
	Std. coefficient	Sig.	Std. coefficient	Sig.	Std. coefficient	Sig.
Gender ^a	-0.030	0.434	0.041	0.362	0.054	0.245
Internship ^b	-0.035	0.350	-0.001	0.982	0.011	0.813
Self-efficacy	0.248	0.000*	0.084	0.079	0.132	0.008*
Intrinsic interest	0.375	0.000*	0.242	0.000*	-0.219	0.000*
Extrinsic interest	0.098	0.038*	-0.028	0.614	0.073	0.207
Subjective norms	0.132	0.001*	0.182	0.000*	0.046	0.323
Anticipated conflict	-0.131	0.001*	-0.111	0.013*	0.095	0.041*
R ²	0.374		0.124		0.068	
Adjusted R ²	0.364		0.110		0.054	
F value	38.169		9.045		4.701	
Number of observations	460					

Notes: ^aGender: 0, Female; 1, Male; ^bInternship: 0, No; 1, Yes. *Significant at $p < 0.05$

Second, this study affirmed that intrinsic interest is the most influential predictor of accounting students' career intentions. Existing studies have shown that students' intrinsic interests can be enhanced via performance feedback (Tang and Sarsfield-Baldwin, 1991). Given correctly, feedback acts as a powerful tool in enhancing students' intrinsic interest. One of the ways of giving feedback is via face-to-face consultation after an assessment has been conducted. During this consultation, misconceptions should be corrected and values related to the subject matter should be emphasised. Preferably, students need to discover the values in the subject matter themselves so that their interests can be strengthened. Intrinsic interest has also been associated with the autonomy in the learning process (Levesque-Bristol and Stanek, 2009; Kusurkar *et al.*, 2011). Such autonomy can be implemented in the process of choosing electives and training places.

Suggestions that have been previously forwarded in the efforts to market the accounting profession were mainly focused on promoting the challenges, opportunities, and financial rewards (see Ahmed *et al.*, 1997; Arlinghaus and Cashell, 2001; Hartwell *et al.*, 2005; Jackling and Calero, 2006). However, findings from this study suggested that sole focus on expected rewards is not enough to warrant commitment towards the profession. Since accounting students highly value extrinsic interests (Felton *et al.*, 1994; Ahmed *et al.*, 1997; Tan and Laswad, 2006; Jackling and Keneley, 2009; Byrne *et al.*, 2012), they may tend to choose other professions which they perceived as more extrinsically rewarding. Hence, the exclusive emphasis on extrinsic rewards could be detrimental to the profession. Instead, marketing efforts should also focus on intrinsic values of the profession.

Third, this study found new evidence that anticipated conflict is a significant predictor of career intentions among accounting students. Anticipated conflict has significant, negative influence on Commitment Intention and Unconditional Commitment, and significant, positive influence on Non-Commitment. Results suggested that students with high anticipated conflict were more likely to leave the profession, regardless of the views of their significant others as well as the extrinsic interests attached to the profession.

Hence, there is a need for accounting education to equip students with a sense of control over potential outcomes and conflict management. Without such confidence, accounting graduates may opt-out of the profession in the face of conflict. Interventions

aimed at reducing anticipated conflict are beneficial in easing transition from student roles to professional and familial roles. Accounting faculties can help to increase students' efficacy in dealing with anticipated conflict by forming career counselling units that specifically deal with accounting students. Career counsellors and academic advisors are to encourage and assist students in identifying the potential conflicts, analysing the likelihood of the conflicts, and developing strategies to manage the anticipated conflict. This will help the students to reduce their anxiety and carve their career paths in a clearer manner.

The influence of internship programmes on students' career intentions is the fourth finding of this study. Although prior studies suggested that internship programmes bring positive influence towards students' career intentions (Siegel and Rigsby, 1988; Cord *et al.*, 2010; Tong and Tong, 2012), the present study showed conflicting results. Internship experience was not found to be a significant predictor of students' career intentions in this study. Students who have completed internship showed lower Commitment Intention, although no difference was detected in other variables. This effect has been observed previously by Knechel and Snowball (1987) who deduced the possible negative motivational effects due to internship upon returning to university. The lower career intentions could also be attributed to organisational reality shock (Dean *et al.*, 1988) and the increased discomfort due to the transition from university life to work life (Perrone and Vickers, 2003). Although this study could not make a definite conclusion on the influence of internship on students' career intentions, results indicated that the influence of internship programmes within accounting education warrants further investigation.

6. Concluding remarks

While this study has found that students' career intentions seemed to become clearer and more uniformed as they progressed with their studies, two issues remain to be addressed by education institutions and professional accounting bodies. The first issue concerns anticipated conflict. This study affirmed that anticipated conflict has detrimental effect on students' career intentions. Hence, education institutions need to work together with professional bodies in preparing students for the possible challenges brought by the profession to their personal life. The second issue relates to internship programmes. This study showed that students who have undergone internship have lower commitment intentions compared to those who have not. This merits further investigations as internship had been recognised as beneficial towards students' career intentions (Siegel and Rigsby, 1988; Cord *et al.*, 2010; Tong and Tong, 2012). Future studies should examine the impact of internship on students' career intentions from the perspective of occupational reality shock. Career intentions that deviate from the profession should also be given adequate attention.

There are two limitations of this study that should be noted. First, it was assumed that differences detected between the accounting student cohorts reflect changes over time in students' beliefs and intentions. Hence, a longitudinal study should be conducted to confirm the results. Second, this study did not examine other variables that have been found significant in relation to anticipated conflict and career intentions such as orientations towards family and work, femininity, and role salience. The inclusion of these variables in future studies will further explain the effects of anticipated conflict on accounting students' career intentions.

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