



REASONS AND PERCEPTION OF DIPLOMA IN
ACCOUNTANCY STUDENTS ON INTENTION TO
PURSUE BACHELOR OF ACCOUNTANCY

BY

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A dissertation submitted in fulfilment of the requirement for
the degree of Master of Science (Accounting)

Kulliyyah of Economics and Management Sciences
International Islamic University Malaysia

APRIL 2016

ABSTRACT

This study explores the Diploma in Accountancy (DIA) students' decision to pursue a Bachelor of Accountancy (BAcc) degree programme. This is an exploratory study which focuses on the reasons that affect the students' intention to pursue or not pursue a BAcc programme. The study also examines the relationship between positive perception and the negative perception towards the intention to pursue BAcc programme. The study uses the Theory of Reasoned Action (TRA) to develop the hypotheses. The research involves collecting primary data through survey questionnaires. 250 questionnaires were distributed to the final year DIA students in Kolej Professional MARA (KPM) and the response rate was 82 percent. Results show that the reasons that influence students' intention are: the hope to earn a good salary, higher future earnings potential and greater employability in future. Respondents perceived that BAcc graduates are seen as professional people who will earn a high salary. The reasons for non-pursuance of a BAcc programme, are because students think that they can develop their potential for personal growth and career development with other degree programmes or they want to get jobs and start working after obtaining the DIA. Finally, the results show that, contrary to hypotheses, there is no significant relationship between positive and negative perceptions of the students towards the BAcc programme and their intention to pursue it. Results also revealed that CGPA seems to affect students' intention to pursue BAcc programme. Thus, the current study's findings do not seem to be in line with TRA.

ملخص البحث

تحاول هذه الدراسة استكشاف قرار طلاب دبلوم المحاسبة (DIA) المتعلق باستكمال دراستهم للحصول على بكالوريوس المحاسبة (BAcc) وعليه فإنَّ هذه الدراسة بمثابة دراسة استطلاعية تركز على الأسباب التي تؤثر على عزم الطلاب من أجل استكمال أو عدم استكمال برنامج بكالوريوس المحاسبة (BAcc) كما تبحث هذه الدراسة أيضاً العلاقة بين التصورين الإيجابي والسلبي المتعلقين بإرادة الطلاب لمتابعة برنامج بكالوريوس المحاسبة (BAcc) وتستخدم الدراسة نظرية رد الفعل أو المثير والاستجابة (TRA) لمعالجة فرضيات البحث. وقد اعتمد هذا البحث على جمع قاعدة بيانات أولية من خلال الاستبانات؛ حيث تم توزيع 250 استبانة على طلاب السنة النهائية في دبلومة المحاسبة (DIA) بكلية مارا المهنية (KPM)، وقد بلغ معدل الاستجابة لهذه الاستبانات 82%. وتشير النتائج إلى أنَّ الأسباب التي تؤثر على نية الطلاب تتمثل في: التطلع نحو الحصول على راتب جيد، والرغبة في الحصول على أعلى ربح ممكن، وزيادة فرص الحصول على العمل في المستقبل. إنَّ المستطلعين يعتقدون أنَّ الناس ينظرون إلى خريجي بكالوريوس المحاسبة باعتبارهم من الأشخاص المتخصصين الذين سوف يحصلون على راتب مرتفع. أمَّا أسباب عدم الرغبة في استكمال برنامج بكالوريوس المحاسبة فتتمثل في أنَّ الطلاب يعتقدون أنهم يستطيعون أن يتمكنوا من تطوير قدراتهم بطريقة ذاتية، وأنَّ الارتقاء الوظيفي يمكن أن يتأتي من خلال برامج البكالوريوس الأخرى، أو أنهم يرغبون في الحصول على وظيفة، وبدء العمل بعد الحصول على شهادة دبلومة المحاسبة (DIA) مباشرة. وأخيراً فقد أظهرت النتائج أنه - خلافاً لفرضية البحث - لا توجد أية علاقة ذات دلالة إحصائية بين التصورين الإيجابي والسلبي للطلاب وبين رغبتهم في متابعة برنامج بكالوريوس المحاسبة (BAcc) وقد كشفت النتائج أنَّ المعدل التراكمي قد يؤثر على عزم الطلاب على متابعة برنامج بكالوريوس المحاسبة (BAcc) وعليه فإنَّ نتائج هذه الدراسة الحالية لا تظهر أيَّ توافق مع معطيات نظرية المثير والاستجابة (TRA).

APPROVAL PAGE

I certify that I have supervised and read this study and that in my opinion, it conforms to acceptable standards of scholarly presentation and is fully adequate, in scope and quality, as a dissertation for the degree of Master of Science (Accounting).

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DECLARATION

I here declare that this dissertation is the results of own investigation, except where otherwise stated. I also declare that it has not been previously or concurrently submitted as a whole for any other degrees at IIUM or other institutions.

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ACKNOWLEDGEMENTS

In the name of ALLAH, the Most Beneficent and the Most Merciful.

First and foremost, I thank ALLAH for endowing me with health, strength, patience, and knowledge to complete this dissertation. Secondly, blessing and peace be upon the Prophet Muhammad SAW who has brought human beings from the dark era into the bright era, especially in accounting education.

In deep and full gratitude, I would like to acknowledge my supervisor the Associate Professor Dr Fatima Abd Hamid, who has always encouraged, inspired, supported, assisted and sacrificed herself to help my pursuit of a Master degree.

In the Kulliyyah of Economics and Management Sciences, International Islamic University Malaysia, I would like to express special thanks to Dr Hafiz Majdi and all the respective lecturers in the Accounting Department for leading me towards the smart path.

I would like to show my compliment to my husband, all my children and friends for supporting me emotionally and mentally when I got stuck or needed reclusion.

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LIST OF ABBREVIATIONS

BAcc	Bachelor of Accountancy
CGPA	Cumulative Grade Point Average
DIA	Diploma in Accountancy
EPU	Economic Planning Unit
KPM	Kolej Profesional MARA
KPMAM	Kolej Profesional MARA Ayer Molek, Melaka
KPMB	Kolej Profesional MARA Beranang Selangor
KPMBP	Kolej Profesional MARA Bandar Penawar, Kota Tinggi Johor
KPMIM	Kolej Profesional MARA Indera Mahkota, Kuantan Pahang
MARA	Majlis Amanah Rakyat
MIA	Malaysia Institute of Accountant
MOE	Ministry of Education
MOU	Memorandum of Understanding
NPE	National Philosophy of Education
TRA	Theory of Reasoned Action
UiTM	Universiti Teknologi MARA

CHAPTER ONE

INTRODUCTION

1.1 BACKGROUND OF THE STUDY

Education in Malaysia is a continuous effort towards further nurturing an individual's potential in a holistic and integrated manner. This is done to create an intellectually, spiritually, emotionally, and physically balanced person with a firm belief and devotion to God. (Preliminary Report, September 2012: Malaysian Education Blueprint, 2013-2025). "Such an effort is designed to produce Malaysian citizens who are knowledgeable and competent, who possess high moral standards and who are responsible and capable of achieving a high level of personal well-being as well as being able to contribute to the betterment of the family, society and the nation at large" (Concept and aims of the National Philosophy of Education). In view of this importance, the Ministry of Education in Malaysia introduced the National Philosophy of Education (NPE) in 1988 (www.moe.gov.my). The NPE was formed in line with the Rukun Negara (National Principles) (Ministry of Education 2001).

This philosophy is in line with the vision of the government, which is to make Malaysia a centre of educational excellence. In order to achieve this vision of educational excellence, the Ministry of Education (MOE) has regulated the education system in Malaysia from pre-school to university level. Accounting education is not an exception. As the accountancy profession is vital to the human capital needs of the country, the government has encouraged the pursuance of higher level and tertiary education. The higher level and tertiary education will assist the students to cope with the rapidly changing needs of the current and future industry. Malaysia as a developing nation needs more human capital to move forward, including the field of

accounting. Accounting is vital for economic development and growth. For the past few years, the Ministry of Education, with the cooperation of the local public institutions of higher learning have discussed the needs of accountants in the new millennium and subsequently revised the sufficiency of the existing curriculum.

Zainin et al. (2001) stated that accounting education has to be realigned to meet the demands of the commercial sector as well as to face the era of globalization. The accounting profession has recognized the importance of accounting education, especially in the wake of the economic financial crisis. The renewed interest in accounting education is a hopeful sign, however Zainin et al. (2001), revealed that the accounting profession in Malaysia is facing a dilemma. More students need to be attracted to this field as the demands for accountants in this country are higher than the number of accountants that are being produced.

Accounting courses are offered by both the public and private higher education institutions in Malaysia. A diploma programme is seen as one of the many entry routes to a degree programme in Malaysia. This route is an additional opportunity mainly given to Bumiputera students. Many of the Diploma in Accountancy (DIA) programmes take about three years to complete. Usually, if a student has the DIA, he or she is exempted from taking certain papers in the Bachelor degree programme, or in this situation, the Bachelor of Accountancy (BAcc) programme.

Students might take up a diploma qualification for the following reasons: the first reason is the failure to meet university admission requirements, where the enrolment requirement for a diploma is lower compared to degree level. A diploma programme also provides a hands-on practical approach, which is tailored towards the student attaining job specific skills upon graduation. Another possible reason is that diploma holders get a higher salary compared to fresh high school leavers. Finally, a

diploma programme may be considered more flexible, where students who do not have enough money or fail to get financial assistance for the degree programme can start off with a diploma. They can work upon completing the DIA and continue their studies at a degree level at a later stage.

Kolej Professional MARA (KPM) offers diploma programmes including the Diploma in Accountancy (DIA) specifically for Malaysian Bumiputeras. The DIA programmes run by Kolej Professional MARA (KPM), imitate the programmes which are offered by Universiti Teknologi MARA (UiTM). Thus, students who successfully graduate from the DIA programme at KPM will have a good opportunity to pursue higher studies at public or private, local or overseas universities.

1.2 PROBLEM STATEMENT

Pursuing higher level of education, theoretically, will enable individuals to widen the horizon of their knowledge and skills, to articulate their thoughts and ideas clearly as well as increase their understanding of the society and the world. At the same time, pursuing higher level of education contributes to the sense of self-worth. Based on the above discussion, being DIA graduates from KPM may be considered as a stepping stone towards a higher level of education. At the same time, this might help to be one of the initiatives to develop Bumiputera human capital as mentioned by the Prime Minister Datuk Seri Najib Tun Razak in his speech during the 'Announcing on measures to empower Bumiputera economy' at the University Teknologi MARA Shah Alam on 14th September 2013. In addition, he said that realising that human capital is an important aspect in developing a community, the government has significantly placed Bumiputera students in local and foreign tertiary learning institutions. He also

added that, it will be followed by the next phase to empower the Bumiputera human capital to match manpower and skills requirements to suit market needs.

However, the survey done in KPM Indera Mahkota and reported to the Ministry of Education (MOE), from year 2005 – 2012 (Table 1.1) showed that out of 405 respondents from 694 students who have graduated from DIA, only 76 (approximately only 19%) of them have pursued their studies to a bachelor degree.

Table 1.1 Graduates status as at 31 December 2012 Kolej Profesional MARA Indera Mahkota

No.	Graduation session	Total	Programme		Status			No data obtained DIA
			DIA	%	Study DIA	Working DIA	Unemployed DIA	
1	Year 2005 (Convocation 1)	139	82	59				82
2	Year 2005 (Convocation 2)	154	86	56				86
3	Year 2006	201	62	31				62
4	Year 2007	166	42	25	7	20	8	7
5	Year 2008	202	77	38	8	32	22	15
6	Year 2009	213	55	26	9	16	20	10
7	Year 2010	356	135	38	25	54	48	8
8	Year 2011	328	91	28	20	32	29	10
9	Year 2012	237	64	27	7	27	21	9
	TOTAL	1996	694	328	76	181	148	289

Note: Data obtained during convocation day = 3-6 months after completed studies.
Study = in public and private university, Working = in private company, government and self-employed. Unemployed = Not working and not studying.

Out of this percentage, some of the DIA graduates pursued their studies in other fields, such as Bachelor in Management, Business Studies, Marketing and Finance. Thus, a very small percentage pursued Bachelor of Accountancy (BAcc) programme and professional qualification.

This problem of DIA students from KPM not continuing their studies in BAcc programme or professional qualifications may contribute to a shortage of Bumiputera human capital particularly in the accounting profession. The Minister in the Prime Ministers' Department, Datuk Seri Abdul Wahid Omar said that Bumiputeras should not be 'afraid' of taking up accountancy as a career path. During the launching of the Yayasan Peneraju Pendidikan Bumiputera (Yayasan Peneraju) on 5th October 2015, he mentioned that there are currently 32,000 accountants who are members of the Malaysian Institute of Accountants (MIA), of whom 19,144 are also members of professional accountancy bodies. However, only 1,602 or 8% are made up of Bumiputeras, when in fact Bumiputeras make up 70% of the population. Thus, Malaysia's ability to increase the percentage of Bumiputera accountants is a crucial issue. It is hoped that KPM's DIA graduates can help to address the issue. One of the routes that can be taken is by pursuing Bachelor of Accountancy programme.

Based on the above, it is important for the current study to determine the possible reasons that may influence the decision by the DIA students in KPM to pursue BAcc programme. It is crucial to investigate reasons that influence these students in making their decision to pursue a higher level of education, specifically in the accounting field. Exploring the students' perception on pursuing BAcc, perhaps, will help educators, family members, the profession and the government to work towards resolving any related issues in order to address the shortage of Bumiputera accountants in Malaysia. Thus, this is the objective of the current study, which is detailed below.

1.3 OBJECTIVES OF THE STUDY AND RESEARCH QUESTIONS

1.3.1 Research Objectives

The aim of this study is to investigate reasons for DIA students having an intention to pursue a BAcc programme, or otherwise. The study also examines whether students' perception influences their intention to pursue the BAcc programme. The research objectives (RO) of the study are:

- RO1: To identify the possible reasons for DIA students intending to pursue the BAcc programme.
- RO2: To identify the possible reasons for DIA students intending not to pursue the BAcc programme.
- RO3: To investigate whether the DIA students' perception does influence the intention to pursue the BAcc programme.

1.3.2 Research Questions

In line with the research objectives stated above, the research questions (RQ) are as follows:

- RQ1: What are the possible reasons that influence the DIA students' intention to pursue the BAcc programme?

This question is essential to seek general evidence among respondents on the main reasons that may influence their decisions on whether to further their studies in accounting at a degree level of studies.

- RQ2: What are the possible reasons for intending not to pursue the BAcc programme?

This question is to investigate the respondents' reason for not choosing accounting at the higher level of study, i.e. the BAcc programme.

RQ3: Does the DIA students' perception on pursuing BAcc programme influence their intention to pursue it?

This question is to see if there is any positive relationship between perception and the students' intention to pursue BAcc programme.

This study is only conducted at four KPMs which currently run the DIA programme. The KPMs are: KPM Beranang, Selangor; KPM Indera Mahkota, Pahang; KPM Ayer Molek, Melaka and KPM Bandar Penawar Kota Tinggi, Johor. In order to answer the research questions, a survey questionnaire was designed for the purpose of identifying the factors that influence the students' decision to pursue the BAcc programme. The questionnaire was distributed to a total of 250 final year DIA students in those KPMs.

1.4 MOTIVATION AND SIGNIFICANCE OF THE STUDY

The importance of seeking the possible factors that influence DIA students' decision to further their studies in BAcc programme has motivated this study. This study is important and timely because it provides needed baseline information about accounting students that can be used by accounting departments of the higher learning institutions, in their strategies to increase students' enrolment.

It is also important to suggest arrangements for what should be done in future in developing interest towards the accounting field, especially in the higher level of education. For example, if the findings show that the most influential factor to pursue a BAcc is 'I will be able to positively contribute to the society if I have a BAcc degree', accounting educators should put more emphasis on their effort which will motivate students to strive to attain good results and to set out their own mission and vision so that they will contribute towards the country's human capital.

It is vital that in this competitive age, students at least get an accounting degree in future and motivating them to do so is the key for not only the institution but also the society. Therefore, it is hoped that such a study could be useful to find reasons for students to pursue an undergraduate programme in the accounting field and not just stop at diploma level. This study is essential as it will assist the lecturers at the diploma level, especially in KPMs, to motivate and guide the students through the right pathway. At the same time, this study might be beneficial to other private and public universities which offer the courses for diploma and degree in accounting as it provides useful information towards their strategies to increase students' enrolment. On the other hand, this study also contributes to the betterment of current and future development of DIA students especially in KPMs. Hence, this study is motivated by this intention.

This study aims to add current findings to the area of study, hence reduce the research gap in prior literature. Most of the researches focus on the factors that influence the decision by school leavers to further studies in accounting at degree level. Some other researches focus on professional paper directly from the secondary school, not from the diploma level. The findings might be different as the diploma students have moved a step forward from the school environment where the medium of education, the teaching approaches and the social surroundings are different from school.

Diploma programme, including DIA in KPM, require at least two and half years of full-time study. DIA programme includes both theoretical and practical studies, which permits advanced standing or transfer credit into BAcc programme on certain conditions. It is hoped that, the knowledge gained while studying in a diploma programme can help the students to be more prepared for the degree level as they have

gained experience and become more matured being tertiary level students. Meanwhile, while studying in DIA, the score in Cumulative Grade Point Average (CGPA) and the students' English competency might have contributed to factors that influenced their decision in choosing accounting as their major for their degree level. Therefore, this study is significant in revealing these findings.

Finally, the entry requirements to enrol in the DIA programme in KPM is moderate compared to the other well-known universities (MARA, 2015). It is in line with the government agenda to create more skill-improvement programmes for youth with below-average academic and skills qualifications and also to make sure these students are given another chance to obtain more job opportunities after they have completed their study. This issue was highlighted by Datuk Sri Najib Tun Razak on 14 September 2013, during the announcement of new MARA fund to further Bumiputera training and education.

Therefore, this study is motivated to help these students to aspire towards furthering their education in the profession. By doing so, the study would be of benefit to the students. Determining reasons to pursue the BAcc programme would also be consistent with Malaysia's effort of having more Bumiputera accountants in the near future.

1.5 STRUCTURE OF THE DISSERTATION

The study is structured as follows:

This first chapter is the introduction to the dissertation. It provides an overview and background of the study and the problem statement, the research objectives and the research questions. It also specifies the motivation and the significance of the study. Chapter Two is the Literature Review chapter. This chapter includes an

overview of KPM. The second part of the chapter reviews the literature, specifically in relation to career development literature and the career decision-making process to help define the parameters of the study. The goal of the literature review is to identify the gap in the literature.

The third chapter focuses on the theoretical development and hypotheses. The Theory of Reasoned Action (TRA) is used to explain and develop the relevant hypotheses. Since this is an exploratory study, no hypotheses were framed for the first two research objectives. Next, the fourth chapter is the Research Methodology chapter. It provides a description of the population, sample, sample size, as well as describes how the data is collected. This chapter will also explain the statistical techniques used to analyse the data collected in this study. The main measure used in the study is the Mean. Mean indicates the average response in order to explore the most influential factors and possible reasons for non-continuance in the accounting field. Then, regressions are used to test the hypotheses.

Chapter Five is the chapter on Result and Analysis. This chapter presents the results of the statistical tests and discusses the findings. Finally, the final chapter concludes the study. It consists of the discussion on the implications of the findings. The chapter also includes limitations of the study and recommendations for future research.

1.6 SUMMARY OF THE CHAPTER

The introduction chapter provides an overview of the study including research objectives, research questions, motivation and significance of the study. The introduction chapter is followed by a review of literature in the next chapter.

CHAPTER TWO

LITERATURE REVIEW

2.1 INTRODUCTION

The previous chapter provides a brief background and introduction to the current study. It also focuses on the objectives and significance of the study. The main aim of the study is to investigate the possible factors that influence the Diploma in Accountancy (DIA) students to pursue a Bachelor of Accountancy (BAcc) programme. The study also tests whether perception of the DIA students on the BAcc programme affects their intention to pursue it. Since the study's sample is DIA students from Kolej Profesional MARA (KPM), this chapter begins with an overview of KPM.

Next, the literature review focuses on the factors influencing students' decision based on chronological order, so that the development on the particular area of study become evident. It is followed by a critical review of the relevant literature to the dissertation. The study reviews research related to the intrinsic and extrinsic factors influencing decision making and the influential factors in choice of discipline. The chapter ends by identifying the gap in the literature, which the study intends to fill.

2.2 KOLEJ PROFESIONAL MARA (KPM)

Before the dissertation proceeds with the literature review, this section provides a brief background of the Diploma in Accountancy (DIA) programme in Kolej Profesional MARA (KPM). As already mentioned, education is a priority of the Federal Government of Malaysia and it is committed to provide quality education to all. The 10th Malaysia Plan has placed great importance on education, training and