

**FACTORS INFLUENCING THE ACCEPTANCE
TOWARDS ACCOUNTING PROGRAMME
AMONG BUMIPUTERA STUDENTS:
A CASE OF KPTM**

SUZIAIZA BT SALEH

**THIS IS SUBMITTED IN FULFILLMENT FOR
THE DEGREE OF MASTER OF ACCOUNTING**



UNIVERSITI MALAYSIA SABAH
PENIPUSTAKAAN
UNIVERSITI MALAYSIA SABAH

**FACULTY OF BUSINESS, ECONOMICS AND
ACCOUNTANCY**

UNIVERSITY MALAYSIA SABAH

2017

UNIVERSITI MALAYSIA SABAH

BORANG PENGESAHAN TESIS

JUDUL KAJIAN: FACTORS INFLUENCING THE ACCEPTANCE TOWARDS ACCOUNTING PROGRAMMEAMONG BUMIPUTERA STUDENTS: A CASE OF KPTMIJAZAH: SARJANA (SECARA PENYELIDIKAN) PERAKAUNANSAYA SUZIAIZA BT. SALEH SESI PENGAJIAN 2012/ 2013 – 2016/2017

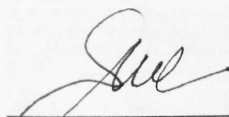
MENGAKU MEMBENARKAN TESIS INI DISIMPAN DI PERPUSTAKAAN UNIVERSITI MALAYSIA SABAH DENGAN SYARAT-SYARAT KEGUNAAN SEPERTI BERIKUT;

1. Tesis adalah hak milik universiti malaysia sabah.
2. Perpustakaan universiti malaysia sabah dibenarkan membuat salinan untuk tujuan pengajian sahaja.
3. Perpustakaan dibenarkan membuat salinan tesis ini sebagai bahan pertukaran antara institusi pengajian tinggi.
4. Sila tandakan [✓]

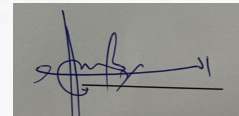
SULIT (Mengandungi maklumat yang berdarjah keselamatan atau kepentingan Malaysia seperti yang termaktub dalam AKTA RAHSIA RASMI 1972)

TERHAD (Mengandungi maklumat TERHAD yang telah ditentukan oleh organisasi/ badan di mana penyelidikan dijalankan)

/ TIDAK TERHAD


(TANDATANGAN PENULIS)

Disahkan oleh NURUL HAN BINTI ISMAIL
LIBRARIAN
UNIVERSITI MALAYSIA SABAH
(TANDATANGAN PERPUSTAKAAN)



PROF. DR. RASID MAIL

(NAMA PENYELIA)

TARIKH: 07 Ogos 2017

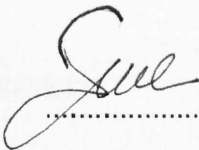
Catatan:

- Jika tesis ini SULIT dan TERHAD, sila lampirkan surat daripada pihak berkuasa/ organisasi berkenaan dengan menyatakan sekali dan tempoh tesis ini perlu dikelaskan sebagai SULIT dan TERHAD.
- Tesis dimaksudkan sebagai tesis bagi Ijazah Doktor Falsafah dan Sarjana Secara Penyelidikan atau Disertasi bagi pengajian secara kerja kursus dan Laporan Projek Sarjana Muda (LPSM)

DECLARATION

I hereby declare that the materials in this dissertation is my own except for quotations, excerpts, summaries, and references, which have been duly acknowledged.

6 June 2017



Suziaiza Saleh

ME1211269T



UMS
UNIVERSITI MALAYSIA SABAH

CERTIFICATION

NAMA : **SUZIAIZA BT SALEH**

MATRIC NO : **ME1211269T**

TITLE : **FACTORS INFLUENCING THE ACCEPTANCE
TOWARDS ACCOUNTING PROGRAMME
AMONG BUMIPUTERA STUDENTS: A CASE OF
KPTM**

DEGREE : **MASTER IN ACCOUNTING**

VIVA DATE : **23 JANUARY 2017**



UMS
UNIVERSITI MALAYSIA SABAH
DECLARED BY;

Signature

1. MAIN SUPERVISOR
PROF. DR RASID BIN MAIL

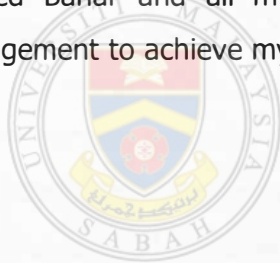
2. CO-SUPERVISOR
DR SULAIMAN BIN TAHAJUDIN

DR. SULAIMAN BIN TAHAJUDDIN
PENSYARAH KANAN
FAKULTI PERNIAGAAN, EKONOMI DAN PERAKAUNAN
UNIVERSITI MALAYSIA SABAH.

ACKNOWLEDGEMENT

First and foremost I would like to thank Allah s.w.t for facilitating me to complete this research. I am also greatly indebted and would like to express my sincere thanks to my main supervisor, Prof. Dr. Rasid b Hj Mail and my co-supervisor Dr. Sulaiman b Tahajudin. It would not have been possible without them. I would like also to express my sincere thanks to Dr. Stephen L. Sondoh Jr. who gave me valuable insights in the research methodology. I would also like to extend my gratitude towards all the lecturers and staff of Faculty Business, Economics and Accountancy University Malaysia Sabah for their sincere support and cooperation.

My appreciation also goes to the reviewer fellow colleagues and friends who has been a support system for me throughout. The last but not least, I would like to express my appreciation and gratitude to my husband Mohamed Johann b Mohamed Bahar and all my family members for their constant support and encouragement to achieve my goals.



UMS
UNIVERSITI MALAYSIA SABAH

Suziaiza Saleh

6 June 2017

ABSTRACT

The research opens up issue about the shortage of Bumiputera accountants in Malaysia. Among the reason is because less enrolment by Bumiputera students in accounting programme to tertiary level. New research in the area may provide important insights towards the mentioned issue. Therefore, this study attempt to investigate the factors influencing Bumiputera students with formal accounting background opt for accounting programme as their programme of study to the higher level at Kolej Poly-Tech MARA Sdn Bhd (KPTM). KPTM is a private higher educational institution owned by Majlis Amanah Rakyat (MARA). A total of 387 Bumiputera students participated in this study. To achieve the objectives of the study, the researcher has choose the quantitative approach. Data collected were analyse using Statistical Package of the Social Sciences (SPSS) software. Multiple regression analyses were applied to test the relationship between independent and dependent variables. The findings indicate that the personal factors like interest, personal ability, and perception towards accounting are the most influential factors towards the choice of accounting as a programme of study among Bumiputera students. In particular, the environmental factors like earning potentials and good job opportunities also affect the students' decision to choose the accounting programme.

ABSTRAK

FAKTOR MEMPENGARUHI PENERIMAAN TERHADAP PROGRAM PERAKAUNAN DI KALANGAN PELAJAR BUMIPUTERA: KES PELAJAR KOLEJ POLY-TECH MARA

Kajian ini membuka isu tentang kekurangan akauntan Bumiputera di Malaysia. Antara sebabnya ialah kerana kurang enrolmen pelajar Bumiputera dalam program perakaunan di peringkat pengajian tinggi. Penyelidikan baru boleh memberi maklumat penting ke arah isu yang dinyatakan. Oleh itu, usaha kajian ini adalah untuk mengkaji faktor yang mempengaruhi pelajar Bumiputera dengan latar belakang perakaunan memilih program perakaunan sebagai program pengajian mereka ke peringkat yang lebih tinggi di Kolej Poly-Tech MARA Sdn Bhd (KPTM). KPTM adalah sebuah institusi pendidikan tinggi swasta yang dimiliki oleh Majlis Amanah Rakyat (MARA). Seramai 387 pelajar Bumiputera mengambil bahagian dalam kajian ini. Untuk mencapai objektif kajian, penyelidik telah memilih pendekatan kuantitatif. Data yang dikumpul dianalisis menggunakan Statistical Package daripada perisian Sains Sosial (SPSS). Analisis regresi berganda telah digunakan untuk menguji hubungan di antara pembolehubah bebas dan bergantung. Dapatan kajian menunjukkan bahawa faktor-faktor peribadi seperti minat, keupayaan peribadi, dan persepsi terhadap perakaunan adalah faktor yang paling berpengaruh terhadap pemilihan perakaunan sebagai program pengajian di kalangan pelajar Bumiputera. Selain itu, faktor-faktor alam sekitar seperti potensi pendapatan dan peluang pekerjaan yang baik juga mempengaruhi keputusan pelajar untuk memilih program perakaunan.

LIST OF CONTENTS

	Page
TITLE	i
CERTIFICATION	ii
DECLARATION	iii
ACKNOWLEDGEMENT	iv
ABSTRACT	v
<i>ABSTRAK</i>	vi
LIST OF CONTENTS	vii
LIST OF TABLES	xi
LIST OF FIGURES	xii
LIST OF APPENDICES	xiii
1.0 CHAPTER 1: INTRODUCTION	
1.1 Background of Study	1
1.2 Problem Statements	6
1.3 Objectives of Study	8
1.4 Research Questions	8
1.5 Significance of Study	9
1.6 Scope of the Study	10
1.7 Definition of Key Terms	11
1.7.1 Accounting programme	11
1.7.2 Interest	11
1.7.3 Personal ability	12
1.7.4 Numerical inabilities	12
1.7.5 Ignorance on What Accountants' Do	12
1.7.6 Perceptions toward Accounting	12
1.7.7 Reference	12
1.7.8 Job Opportunities	13
1.7.9 Earning Potentials	13
1.7.10 Job Market Offering by Other Fields	13

1.7.11	Image/Reputations of Accountants	13
1.8	Structure of the Thesis	13
2.0	CHAPTER 2: LITERATURE REVIEW	
2.1	Introduction	15
2.2	Overview on the Importance of Accounting as a Profession	15
2.3	Related Theories	20
2.4.1	Sphere of Influence Theory	20
2.4.2	Social Cognitive Career Theory	20
2.4.3	Social Cognitive Theory	22
2.4	Dependent Variables	23
2.4.1	Accounting Programme	24
2.5	Independent Variables	24
2.5.1	Reference	24
2.5.2	Importance of interest	25
2.5.3	Earnings potential	26
2.5.4	Good job opportunities	26
2.5.5	Ability for the subject	26
2.5.6	Negative perception towards accounting	27
2.5.7	Numerical inabilities	27
2.5.8	Other fields offer wider job opportunities	28
2.5.9	Ignorance on what accountants' do	28
2.5.10	Difficulties of accounting	29
2.6	Conclusion	29
	CHAPTER 3: RESEARCH FRAMEWORK HYPOTHESIS DEVELOPMENT AND METHODOLOGY	
3.1	Introduction	31
3.2	Research Framework	31
3.3	Definition of Variables and Hypotheses Development	33
3.3.1	Interest	33
3.3.2	Ability	33
3.3.3	Numerical inabilities	33
3.3.4	Ignorance on what accountants' do	34

3.3.5	Perception towards accounting	34
3.3.6	Reference	34
3.3.7	Job opportunities	35
3.3.8	Earnings potential	35
3.3.9	Job market offering by other fields	35
3.3.10	Image/ reputation of accountants	36
3.4	Research Design	36
3.4.1	Data Collection Method	37
3.4.2	Questionnaire Design	37
3.4.3	Validity and Reliability Test	38
3.5	Population of Study and Sampling Frame	38
3.5.1	Population	39
3.5.2	Sampling	40
3.6	Data Collection	41
3.7	Data Analysis	41
3.8	Pilot Study	41
3.9	Conclusion	42

CHAPTER 4: DISCUSSION OF RESEARCH FINDINGS

4.1	Introduction	44
4.2	Data Collection and Response Rates	44
4.3	Profile of the Respondents	44
4.4	Factor Analysis	48
4.5	Reliability Analysis and Descriptive Statistics	53
4.6	Modification of Research Conceptual Framework	54
4.7	Hypotheses Statements	56
4.8	Descriptive Statistics	57
4.9	Correlation Analysis	57
4.10	Multiple Regression Analysis	59
4.11	Conclusion	63

CHAPTER 5: DISCUSSION AND CONCLUSIONS

5.1	Introduction	64
5.2	Research Implication	65
5.3	Discussion	66
5.4	Limitations	72
5.5	Suggestions for Future Research	72
5.6	Conclusion	73

REFERENCES	75
-------------------	----

APPENDICES	88
-------------------	----



UMS
UNIVERSITI MALAYSIA SABAH

LIST OF TABLES

	Page
Table 4.1: Profile of Respondents	46
Table 4.2: Distribution of Respondents According to Location of Study	47
Table 4.3: Behaviour Patterns of the Sample	48
Table 4.4: KMO and Bartlett's Test	49
Table 4.5: Factor Analysis for the Choice of Accounting Program	50-53
Table 4.6: Reliability Analysis on Variables of the Study	54
Table 4.7: Mean and Standard Deviation for Variables of the Study	57
Table 4.8: Pearson Correlation Analysis of Study Variables	58
Table 4.9: Regression Analysis on the Factors Influencing Choice of Accounting	61
Table 4.10: Results of Hypothesis Testing	62
Table 5.1: The Factors Influencing the Acceptance towards Accounting Program: Comparison of Hypotheses with Actual Results	71



UMS
UNIVERSITI MALAYSIA SABAH

LIST OF FIGURES

	Page
Figure 2.1: SCCT Contextual Influence to Choice Behaviour	21
Figure 2.2: Bandura's Triadic Reciprocal Determinism	22
Figure 3.1: Research Framework	32
Figure 4.1: The modification of research conceptual framework	55
Figure 4.2: Summary of Restated Hypothesis	56



UMS
UNIVERSITI MALAYSIA SABAH

CHAPTER 1

INTRODUCTION

1.1 Background of Study

Malaysia is aiming to be a fully developed country by the year 2020. Be a fully developed country not only in the economic sense, but Malaysia must be fully developed along all dimensions which cover economics, politics, socials, spirituals, mentality, and cultures. A multicultural society is one of the strengths of Malaysia whereby citizens from various ethnicity, different cultural and historical background, and different languages and beliefs live together as a strong and united nation. This variety makes Malaysia a unique and rich in demographical aspects, understanding each other better and complementing in various manners. Sustaining the unity is an important substance in each of every developmental agenda of the country.

As such, a developed Malaysia should not have a society in which economic backwardness is identified with race. To build an equitable society, there should be a good mix of the ethnic groups that make up the Malaysian nation. Prior to the independency, Malays involvement in the economic activities was very minimal. Though the economic growth advanced during British colonial power, Bumiputera were economically left behind (Horii, 1991). There was no avenue for Bumiputera to experience upward social mobility by getting employed in an occupation other than those traditionally carried out by their parents. After Independence Day in 1957, Bumiputera still found it difficult to prosper economically. In 1970, the government was introduced The New Economic Policy (NEP) with the aim of reducing the economic gap and inequality among ethnics in Malaysia. The disparity between and among races in Malaysia could lead to unnecessary conflict and uneasiness, as what the country experienced in the tragedy of May 13th, 1969.

Among the various areas where the effort to sustain the unity used to be focused is human resource and employment. The job opportunity is the most important mean to make sure the wellbeing of the economic status of the citizen, therefore, ensuring one's accessibility to economic participation. As experienced during the 13th May tragedy, the accessibility of Bumiputera to more productive economic activities was marginalised that led to the unsatisfactory sentiment among themselves and political turmoil accordingly. As such, the government must ensure a fair balance with regards to professions and all the major categories of employment.

In the development of human resources, Malaysia cannot afford to neglect half of the population which is Bumiputera. The Bumiputera must play their part fully in the achievement of the national goal. There is a need to make sure the creation of an economically resilient and fully competitive Bumiputera community so as to be at par with the non-Bumiputera community. A correct mix must be ensured with regards to professionals, sub-professionals, craftsmen and artisans, and the correct balance with regards to those with competence in science and technology, the arts and social science.

As Malaysia navigates towards becoming a high-income nation, more professionals and expertise are needed to realize that vision. More accountants are needed to positively support the economic activities of the nation. Currently, Malaysia lacks professional accountants. According to Malaysia Institute of Accountant (MIA), Malaysia needs about 79,000 professional accountants by the year 2020. Unfortunately, the number of qualified accountants as at 2012 is far below the target which is only 28,000. More than half of the targeted number is not yet achieved. Datuk Mohd Nasir Ahmad, President of Malaysia Institute of Accountant (MIA) claims that;

"Right now MIA accounts for over 28,000 members comprising business and commerce, public service, public practice and academia. The Second Industrial Master Plan has outlined that by the year 2020, the country would require a total close to 80,000 professional accountants. That's 6,500 professional accountants that need to be produced annually until 2020 to realise a considerable percentage of the requirement." (The Star, 2012).

Meanwhile, the Borneo Post (2011) point out that Malaysia needs about 60,000 qualified accountants by the year 2020. However, more than half of the figure is not yet fulfilled. The demand for professional accountants is always on the rise. Many reasons are accounted for the expected increase in demand for qualified accountants. Moreover, no matter how the economic condition is, either positive or negative, the accountants are needed to cater the situation. Shrinking economic growth may also fuel economic demand for qualified accountants. While the current trend towards the convergence and standardisation of accounting and reporting standards around the world is similarly stimulating increase demand for qualified accountants. Increasing numbers of qualified accountants will be needed to help organisations interpret and apply the International Financial Reporting Standards as the standards are currently adopted. Tougher laws on compliance are also driving demand for qualified accountants. The accountancy and business environment are becoming more complex, whether due to additional regulatory burdens, global competition or innovation in business finance and transactions, and more qualified accountants, therefore, will be needed to help organisations operate successfully. Moreover, the nation's need the expertise especially professional accountants to ensure the economic activities and business running smoothly in order to achieve the vision of becoming a high-income nation by 2020.

The urgent need for professional accountants is obvious. In contrary to that, the supply for accountants is low and Bumiputera involvement in the accounting profession is parallel with the situation. Utusan Malaysia July 2004 reported, among 17,401 of registered professional members of Malaysia Institute of Accountant (MIA), only 857 or 5.8% were Bumiputera. This figure is extremely small relative to non-Bumiputera which caters 94.2% of the total number of MIA qualified accountants. The New Straits Times (2013) again reported that MIA claimed only five percent (5%) of its members are Bumiputera with Professional Accounting Qualification under the Accountants Act. This figure is very small as Bumiputera is the majority population in Malaysia. Iszudin Mohd Amin as the Head of Corporate Communications of MIA also disclose that out of 2,122

of registered accounting firms under MIA, only 247 were Bumiputera firm (New Straits Times, 2013:1).

MIA currently registered 1,500 new accountants every year. Still, the number is insufficient to meet the current industry demand. Hence, in order to increase both the quality and quantity of Bumiputera accountants, the reasons for the shortage of accountants need to be investigated. The shortage of Bumiputera accountants will jeopardise the government intention to achieve a fair balance with regards to professionals and sub-professional among Bumiputera and non-Bumiputera in the country. The problem of declining in accounting enrolment at the higher level of education was reported by AICPA ever happened between 1995/96 and 1998/99 where the rate of enrolment was decline up to 23% (Simon, *et al.*, 2003). The declining in enrolment of accounting programme is not an encouraging sign because the demand for accountants is always on the rise.

Considering the above arguments, there is a need to look into the factors that can explain why some students with formal accounting background become interested and continue to further study in the accounting programme. Bumiputera students must be encourage to further studies in accounting programme especially when they already possess formal accounting background during their secondary school. Moreover, accounting graduates are the feeder towards future professional accountants. The scenario has motivated this research. Its primary aim is to look for answers why some Bumiputera students become interested towards the accounting programme as a field of study to the higher level of education.

Nor Zalina, Wickramasinghe and Zaman (2010) indicated that Bumiputera ideology provides a desire to redress economic disparity prevalent in Malaysia, and the concern of people on social cohesion, stability and order in the country. Before the Independence Day, Bumiputera were being economically marginalised. The New Economic Policy (1970-1997) was then introduced with the objective to reduce absolute poverty irrespective of the race through raising income levels and employment opportunities to all Malaysians. Besides, the other objective is to restructure society

towards eliminating economic unbalances and race-identities attached to economic activities. Though the national policy has changed, Bumiputera still finds it difficult to engage in modern economic activities. Bumiputera are affected by the laissez-faire economic policy hailed from the British long time ago.

According to Mukherjee *et al.*, (2011), with the implementation of New Economic Policy (NEP), education is used as a strategy in providing access to all levels of education, especially for Bumiputera. Education is the most important channel for upward social mobility for the indigenous population (Bumiputera). After 1971, the National Operation Councils (NOC) formed a committee and they recommended an ethnic quota system in the proportion of 55:45 percent for Bumiputera and non-Bumiputera students respectively as the basis for admission to universities (Mukherjee *et al.*, 2011). In 1959, the enrolment at University Malaya (which was the only university in Malaya at that time) was 60 percent Chinese, 20 percent Malays and 20 percent Indians and Others. It was not parallel with the population in 1957, where the ethnic composition was 49.8 percent Malays, 37.2 percent Chinese, 11.3 percent Indians and 1.8 percent Others.

Siddique and Suryadinata (1981) indicated that more equitable participation by Bumiputera in the economy is instrumental to the promotion of political stability. In 1983, a new approach to national development which is known as "privatization" approach was launched (Nor Zalina *et al.*, 2010). According to Nor Zalina *et al.*, (2010), the privatization policy becomes a part of the government strategy to promote Bumiputera's participation in the corporate sector and it was a requirement for any privatized company to allocate 30 percent of their equity to Bumiputera. Unfortunately, the announcement of Liberalization of 27 service sub-sector by the current Prime Minister Dato' Seri Najib bin Tun Razak has lifted the equity restrictions; hence the Bumiputera policy dropped altogether (Nor Zalina *et al.*, 2010). With regards to education, the admission policy to public higher institution changed from ethnic-based quota system to meritocracy system in 2002. Under meritocracy system, the intake into universities no longer depends on the quota system.

1.2 Problem Statement

By the year 2020, Malaysia is embarking into the objective of achieving the status of a developed nation. Only three years left before the country achieve the targeted vision. As the economy grows rapidly, the industry demand for professionals and high skilled workers is rapidly increasing. More professionals and high skilled workers are needed to support the rapid growth in various sectors. The role of an accountant in supporting the public value remains high. However, the country's biggest challenge is to encourage and increase Bumiputera participation in the professional career and managerial level. According to a report, only four percent (4%) Bumiputera are at the managerial level (Bernama, 2014).

As according to Bernama's report, current population in Malaysia is 28 million. Out of 28 million, 67.4 percent (67.4%) are Bumiputera. Though Bumiputera are the major population, only eight percent (8%) are chartered accountants. The country is targeted to have 60,000 accountants by the year 2020. However, currently only 29,624 accountants are registered with Malaysia Institute of Accountants (Bernama, 2014). The total number of chartered accountants, includes only 8% Bumiputera chartered accountants. Therefore, it is apprehensive that the country will face the problem shortage of local accountants especially Bumiputera chartered accountants. The issue shortage of local accountants experienced by our neighbouring country, Brunei (Yapa and Wijewardena, 1995). In 1990, Brunei hired more than one-third expatriates. Gulf countries like Kuwait, Bahrain and United Arab Emirates (UAE) are also hiring a large number of expatriate accountants (Ibrahim, 1981). In Brunei, as a comparison, international accounting firms are also facing problems in recruiting young graduates as trainee accountants.

However, the major concern in Malaysia lately goes to the number of Bumiputera in accounting profession where it is low relative to non-Bumiputera who became professional accountants. As the Bumiputera is the majority in Malaysian population, they need to participate in the economy as Malaysia is moving towards a developed nation by 2020.

The Minister of Land Development, Datuk Amar Dr. James Jemut Masing pointed out that "*The under-representation of Bumiputera in the accounting profession is also an issue to be addressed*". (New Sarawak Tribune, 2014). Some Bumiputera students opt for the accounting programme while the rest hesitate towards the accounting although government takes initiative to unveil a comprehensive policy to spur Bumiputera participation. '*Government need to look into strategies to retain and promote accountancy among Bumiputeras*' (New Straits Times: 2013). The government concern on the issue shortage of Bumiputera accountants has attracted the researcher into the issue thoroughly. However, the researcher choose to look into the root cause which factors are influencing Bumiputera to further study into the accounting programme to the higher level. The problem has motivated the researcher to embark into this research.

Therefore, this research will investigate the influential factors that explain why some Bumiputera students opt for accounting as a field of study. It is also an effort to support the government concern of empowering Bumiputera towards the professional career. This is to achieve a fair balance among ethnics in major categories of employment in the country. Moreover, Bumiputera should be at par with other community at that time the country is achieving the status of a developed nation.

The government inspires to increase the number of professional Bumiputera accountants up to 25% by 2020 (New Straits Times, 2014). It is expected that the current study offers some insights on the issue shortage of Bumiputera accountants in the country especially in the perspective of factors that influencing those Bumiputera students to choose the accounting programme. At this moment the number of published papers concerning this issue is rather limited. To address the issue, this study is designed to explore and find some insights on the factors influencing Bumiputera students to opt for accounting programme at the tertiary level.

1.3 Objectives of the Study

The main objective of this study is to investigate the influential factors to the willingness of Bumiputera students towards the accounting programme. Also, the research is aim to determine the most influential factor towards the willingness of Bumiputera students proceeds accounting as a field of study to the higher level of education. Therefore, the issue to be addressed in this study can be summarized in the following objectives:

1. To explore the factors influencing Bumiputera students to choose accounting programme as their field of study at the higher level.
2. To find out the dominant factors influential to the decision of Bumiputera students to choose accounting programme as their field of study at the higher level education.
3. To recommend strategic action to be considered in promoting accounting as a field of study among Bumiputera at a higher learning institution.

1.4 Research Questions

Based on the above-mentioned objectives, this study attempts to answer the following research questions:

1. What are the factors influencing Bumiputera students to choose accounting programme as their field of study at the higher level?
2. Which factors is the most dominance influencing Bumiputera students to choose accounting programme as their field of study at the higher level?
3. What are the strategic actions that can be considered by the relevant parties to promote and encourage Bumiputera students to choose accounting as a field of study among Bumiputera at higher learning institution?

1.5 Significance of Study

Professional accountants play a significant role as the protector of public interest. They are held accountable to provide valuable service not only to the organisations but also towards the society. Besides these roles, professional accountants take on a vast array of other roles in businesses of all sorts including in the public sector, not-for-profit sector, regulatory or professional bodies, and academia. The demand for professional accountants is always on the rise. Instead, the supply is low. The government agenda is to have a diversity and inclusivity where currently there is limited number of Bumiputera professional accountants registered with Malaysia Institute of Accountants (MIA).

The selection of the topic came into light as an attentiveness on the importance role of professional accountants in a developing country and Bumiputera should be at par with the other ethnics in the major categories of employment. Statistics shows that Bumiputera involvement in accounting career is minimal.

The current study is unique in the sense that it focus on the factors why students after secondary school, particularly Bumiputera, with formal accounting background interested to further study in accounting programme. Most of the previous studies, carried out in either local or overseas, were focusing more on the factors and reasons why students majoring in accounting and have the intention to take a professional exam in accounting. However, very few publications can be found in the literature that addresses the issue of acceptance towards the accounting programme among Bumiputera students.

From the theoretical perspective, the research shed light issue about the unbalance population of Bumiputera as compared to non- Bumiputera who become professional accountants. This study hopes to add to the existing literature by providing an empirical study on the factors influencing Bumiputera to choose the accounting as a programme of study to tertiary level. Though there are a number of studies carried out before on the major decision and intention towards professional accounting

examination, very few publications can be found on the issue addressed by this research. The issue of Bumiputera participation in accounting has always been the centre of government's attention. Haniffa and Cooke (2002) pointed out that Bumiputera is always mentioned in few related studies, but not being analyzed. The gap has motivated the researcher to explore more on the said issue.

The study will contribute in understanding the factors influencing Bumiputera to choose accounting as their programme of study to the higher level. This will not only help the higher learning institutions to promote accounting as a programme of choice among Bumiputera, but also help the policy maker and the government to better understand the inducing factors of Bumiputera students choosing accounting as a programme of study. Shortage of local accountants including Bumiputera will become a significant problem to the country if the problem remains and no mitigation measures are taken. The effort of empowering Bumiputera must be implement effectively. Bumiputera participation in the economic development is in line with the principles of inclusive growth of the government policy.

1.6 Scope of the Study

The focus of this study is to determine the factors influencing Bumiputera students to choose the accounting programme in the pursuance of their academic to the higher level. The population of this study is Bumiputera students of Kolej Poly-Tech MARA (KPTM) who possess formal accounting background and eligible to apply for accounting programme and other programmes offered. They are selected to investigate the reasons behind the acceptance of the accounting programme since the acceptance can motivate the other students towards the accounting programme.

This is in line with the notion that Majlis Amanah Rakyat (MARA) is formed to serve the purpose of enhancing Bumiputera participation in the nation's economic development, of which Bumiputera participation in a professional career, such as accountants, is an important agenda. Out of all the population, a number of representative samples were selected to get the data to answer research questions of

the study. KPTM has nine (9) branches all over the country with more than 20,000 students from the various program offered including accounting and non-accounting programmes.

The sample is selected among KPTM students from the East and West Malaysia. The questionnaires have been distributed to the respondents from most of the KPTM campuses in Malaysia. The sample size of this study is 202 students who have formal accounting background during their secondary school. The study does not include students who do not have formal accounting background during their secondary school as they are not relevant to be the sample in the research.

1.7 Definition of Key Terms

In this particular study, there are certain terms that the researcher wishes to study. The terms used as a measure in this research are defined.

1.7.1 Accounting Programme

Accounting education is defined as a system refers to formal and structured learning process which has the objective of providing the necessary accounting knowledge, skills, and professional attributes to accounting graduates. Hence, the accounting programme provide the essential foundation needed in measuring, processing and communicating financial information about economic entities to interested users.

1.7.2 Interest

Interest is the feeling of being interested in something that is really and truly felt. Genuine interest in the field may influence student's choice towards a field of study.