

Why Choose Accounting as an Undergraduate Major? - A Malaysian Perspective

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Abstract: The talent shortage in the accounting profession is a serious problem in Malaysia. It is important to address this question through a better understanding of the various factors that are considered when choosing to major in accounting. The main purpose of this study is to discover the factors which affect students' admission to accounting-related majors. Several factors were used in this study, including parental influence, peer influence and pressure, family history, students' views, media, automation in the accounting profession, and economic stability. The research was done by distributing 302 questionnaires to accounting students from various universities in Malaysia, including 20 employed persons who graduated in accounting. Data collected from the surveys were analysed using the Statistical Package for Social Sciences (SPSS). Respondents' feedback was presented through descriptive analysis, reliability analysis, coefficient analysis, and others. The findings suggest that parental influence, peer influence and pressure, and family history are significantly associated with students' choice to major in accounting.

Keywords: Accounting major, parental influence, peer pressure, family history, students' views, media, automation, economic stability.

INTRODUCTION

In the globalization trend where the economic structures become complex and volatile, the world urgently needs knowledgeable and innovative experts to solve problems. One of the skillful professions in business are the accountants who can deal with these problems in an economy, hence, the demand for accountants are increasing day by day (Zakaria et al., 2012). Cultivating high-quality accountants and universities that pursue the quality of education are crucial to ensure excellence in human capital. While, accounting is presumed considered to be difficult and a boring subject, many lacks the trust in accountants, owing to the history of corporate scandals which have tarnished the industry and damaged its reputation. (Zakaria, Wan Fauzi, Hasan, 2012).

This research will focus on the theme of "factors influencing students' choice of accounting major in Malaysia". Its purpose is to investigate a broad variety of factors which influences students' decision to choose an accounting major.

PROBLEM STATEMENT

From previous studies, many researchers have studied the impact of students' choice of majors. Due to the influence of these factors, the student in choosing a major, faces several challenges. However, there is still a lack of specialised options for students to specialize within the business faculty. The main determinants of choice are not yet fully understood, as different countries have different cultures and poli-

cies, which may lead to different results and justifications. Therefore, examining the factors that influence students' choice of specialization is the motivation of this study within the Malaysian context.

A study by Hashim and Embong (2015) found that parental influence and family history play an important role in deciding the student's area of specialization, coupled with peer pressure. In addition, occupation and social status of parents are also factors to be considered when deciding the career path (Tukiran et al., 2021). It can be reflected that the education level of parents affects the investment or attention to education of the next generation. Due to the parents' careers, suggestions may flow from the parents to study accounting as it facilitates quicker landing of jobs, which mirrors job stability.

When choosing a specialisation, due consideration should be given on the future career prospects, lifestyle and status development. Culture is advancing day by day, and the complexity of life is ever changing. By having an accounting specialization, students would be able to meet their expectations of a comfortable life (Tukiran et al., 2021). In another study by Linda (2006), proved and claimed that whenever students frequently browse the media to obtain professional information, the internet, advertisements and other media tend to influence students' behaviour. The best tool for university education consulting centers is to use social media marketing strategies to attract students, because the younger generation spends much time on social media as noted by Irfan *et al.*, (2018).

While previous studies use limited variables, this study contributes to the body of knowledge in that seven variables

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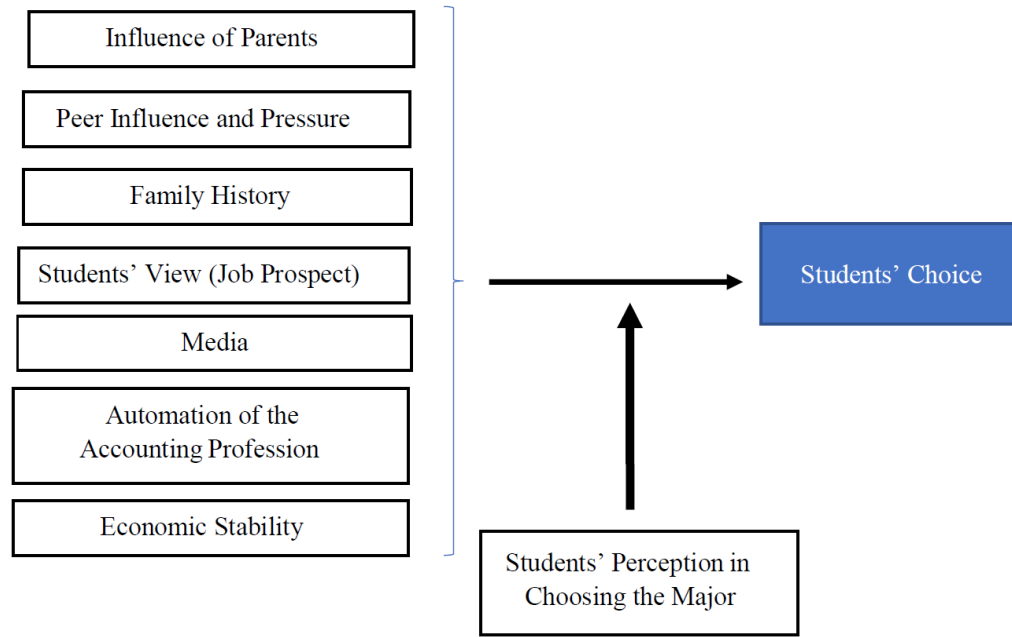


Fig. 1.1. Research Conceptual Framework.

were used as factors influencing decision making to specialize in accounting. These factors are; influence of parents, peer influence and pressure, family history, students' view (job prospect), media, automation of the accounting profession, economic stability. The follows conceptual framework (Fig. 1.1);

The main objective of this study is to discover whether the 7 variables listed in Figure 1.1 above reveals these 7 variables with the moderator, being the perception of students. How the students perceive is crucial in this study as it influences the decision-making process by the students.

The specific research objective of this study can be broken down as follows:

- I. To study whether parents have a significant influence on student's choice of an accounting major.
- II. To study whether the pressure and influence of peers have a significant impact on student's choice of an accounting major.
- III. To study whether family history influence has an affect the student's choice to study accounting.
- IV. To study whether students' views on job stability, job opportunities, prestige, and interest will affect the students' decision to choose an accounting major;
- V. To study whether the information provided or appearing on social media affects students' choices.
- VI. To study whether the automation of the accounting industry will affect students' choice of an accounting major.

- VII. To study whether the current economy stability has an influence in students' choice of an accounting major.

HYPOTHESES OF THE STUDY

Parental Influence

H0: There is no significant relationship between parents and student's choice of an accounting major.

H1: There is a significant relationship between parents and student's choice of an accounting major.

Peer Influence and Pressure

H0: There is no significant relationship between peers and students' choice of an accounting major.

H1: There is a significant relationship between peers and students' choice of an accounting major.

Family History

H0: There is no significant relationship between family history and students' choice of an accounting major.

H1: There is a significant relationship between family history and students' choice of an accounting major.

Student's View (Job Prospect)

H0: There is no significant relationship between job stability, job opportunities,

prestige, and subjects of interest for students' choice of accounting.

H1: There is a significant relationship between job stability, job opportunities, prestige, and subjects of interest for students' choice of accounting.

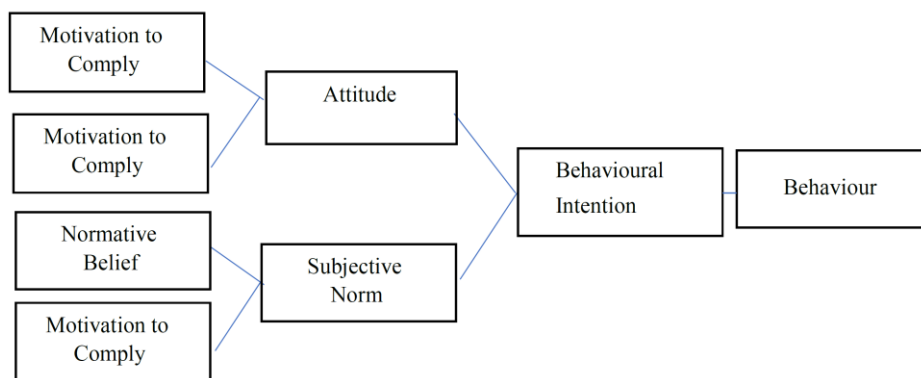


Fig. (1.2). Theory of Reasoned Action (TRA).
(Source: Fishbein and Ajzen, 1975).

Media

H0: There is no relationship between social media and a student's choice of an accounting major.

H1: There is a significant relationship between social media and a student's choice of an accounting major.

Automation of the Accounting Profession

H0: There is no significant relationship between the automation of accounting majors and students' choice of accounting majors.

H1: There is a significant relationship between the automation of accounting majors and students' choice of accounting majors.

Economic Stability

H0: There is no significant relationship between economic stability and students' choice of an accounting major.

H1: There is a significant relationship between economic stability and students' choice of an accounting major.

According to the study of Al-Ali Mustafa et al., (2018), students' understanding of admission factors in choosing college majors can help students make better decisions, which is very important to students' future careers and even affects their job satisfaction and future success. Finally, parents may have a better understanding of what aspects of a major is right for their children, especially Asian parents, where their children are generally open to collective decision making, as per cultural norms. Knowing the results of this study can help parents and stakeholders feel more confident and would know how to help the youngsters to choose a major.

LITERATURE REVIEW

Relevant Theoretical Models

Theory of Rational Action (TRA)

The theory of rational action (TRA) is the recommendation of a person's action and the performance of his or her specific behavioural intent as a function of his or her attitude toward that particular action and the norms in charged. It can be seen as the best predictor of action essentially. The assump-

tion that TRA is more likely to act in that, people evaluate the proposed action as positive (attitude) and that they think others expect them to act (subjective norm) with higher intent (motivation) (Muhamad et. al., 2020).

Ma (2016) stressed that rational action theory can explain and predict human action because it is rooted upon scientific views. As can be seen from the above statement, the phenomena involved in TRA also offers a viable explanation due to its strong explanatory power. Therefore, the student's decision to enroll in the accounting profession depends on the student's attitude towards the accounting profession in the future and the social norms of this profession (Porter and Woolley, 2014). According to TRA, attitudes include the perception of the importance of action and the likelihood that the action will occur if it does. Therefore, students who attach importance to professional achievement are more likely to major in accounting than those who think it is likely to happen (Porter and Woolley, 2014) (Fig. 1.2).

Behavioural belief is a behaviour that is considered to be intuitive and will lead to certain results; in an outcome evaluation, one treats the possibility of evaluating the accounting industry to achieve a good prospect. Behavioural beliefs and outcome evaluation are two functions that affect behavioural attitudes (Zakaria et al., 2019).

A combination of normative beliefs and motivation to comply with subjective norms. Normative beliefs refer to a person's beliefs, group pressure given by social groups and others, and have an impact on the decision to choose to account as an academic major; in compliance motivation, refers to how a person is motivated to comply with the expectations of social groups condition (Zakaria et al., 2019).

Theory of Planned Behaviour (TPB)

Theory of Planned Behaviour (TPB) provides us with a model of how to change our behaviour. This theory believes that human behaviour is the result of a well-thought-out plan. Ajzen's research found that human behaviour is not voluntary, but under control, so TRA expanded the new concept of 'Perceived Behaviour Control' to develop TPB (Ajzen, 1991).

From correct behaviour attitudes, subjective norms and cognitive behaviour control to estimate the intention of different types of behaviours with high accuracy (Ajzen, 1991). From

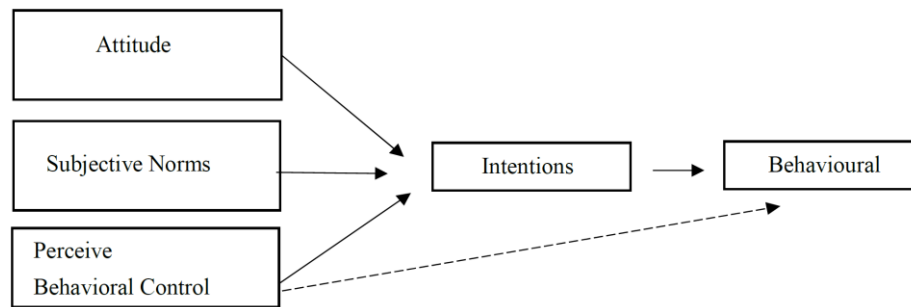


Fig. (1.3). Theory of Planned Behaviour (TPB).
(Source: Ajzen, 1991).

the right behaviour attitude, subjective norms and perceived behavioural control to estimate the intention of different types of behaviours with high accuracy. Significant differences in actual behaviour can result from the relationship between intention and perception of behavioural control. Ajzen believes that the factors that may affect behaviour are all indirectly affecting behaviour performance through behavioural intentions. The relevant factors in behavioural intentions are derived from the individual's own "attitudes", the second is derived from the "subjective norms" that influence the individual's specific behaviour, and the last is derived from the "Perceived Behavioural Control" (Hiranrat et al., 2021).

Previous studies have also shown that students choose to study in many aspects of accounting as a major, and more accurately pursue a career in the field of accounting (Foong and Khoo, 2015). Researchers also revealed that students' considerations for pursuing future professional qualifications include job stability (Hashim and Ghani, 2020).

Attitudes, subjective norms, and perceived behaviour control are all assumed to be three independent predictors in TPB (Fig. 1.3). Attitude refers to the attitude formed by the conceptualization of an individual's evaluation of this particular behaviour. Simply put, how do people evaluate their behaviours that are beneficial or not. Subjective norms are related to the pressure caused by influencing individual behaviour in society. When predicting the behaviour of others, the size of the influence of an individual or group has an influence on an individual's behavioural decision-making on whether an individual takes a certain behaviour.

Perceived behaviours control behaviours that are difficult to control. When an individual thinks that the more resources and opportunities he has and the fewer obstacles, the stronger his perceived behavioural control over the behaviour (Ajzen, 2020). In intentional behaviour, it reflects the individual's willingness to adopt a specific behaviour (Tommasetti et al., 2018).

Factors Influencing Students' Choice of Accounting major in Malaysia

The main purpose of this research is to gain insights into the factors that affect students' majors in accounting so that the government and educational institutions can understand students' determination to study in a specific field. In this study,

the enrolment of accounting-related courses will be used as the dependent variable.

In this study, seven factors influence students to study accounting are considered. Factors affecting admissions to accounting majors include the influence of parents and peers, family background, students' job prospects, social media, automation of the accounting industry, and economic stability.

Parental Influence

A study in Nawabi (2019) found that the influence of parents on students is closely related to the relationship between students' future career decisions. It can be seen that students will be influenced by their parents before choosing the major they study. Not only that, the education level of parents will also affect students' decisions about future careers to a certain extent. Parents play an important role in a student's life and are one of the important factors for students choosing a major and future career decisions (Khatri and Periwal, 2021).

Students' mentality tends to follow in their parents' footsteps because they believe in their parents' opinions and have witnessed their parents' success in career choices (Tan et al., 2021). Therefore, students will choose to attend a similar major under the influence of their parents. A study by Hashim and Embong (2015) showed that parents, especially mothers, have a great influence on students' future career choices, especially in choosing majors. In short, parents are the main individuals influencing students' career choices and student decision-making, and they play key decisions in their children's future careers (Hashim and Embong, 2015).

Peer Influence and Pressure

A Peer group, also known as friends, is an informal primary group composed of people with similar values, social status, age, etc. (Achilike, 2017). Adolescents experience rapid changes in the physical, psychological, and social aspects from the beginning of adolescence, and they are also the most susceptible to the influence of concepts and values. These will change the thinking, cognition, and even behaviour of young people, and are also considered to be a critical period for changing a person's decision-making process and career choices. Peer groups are common among young people. They communicate frequently, gather frequently, and influence each other greatly (Bankole, 2019). Peer group is an important environmental factor for a person's growth and development (Bankole, 2019). Adolescence is a stage in life

which increases the sense of independence and self-awareness, eager to get rid of the supervision of adults (especially parents), therefore they tend to be critical of everything.

The relationship between peers is defined as one of the important factors that students are helped in choosing a future career (Bankole and Ogunakin, 2015). According to the research of Okiror and Otabong (2015), it was discovered that students would seek out experienced peers to obtain relevant information. Companions will influence the power or ability to change personal thinking and actions when students face the choice of major. A study in Keletsoitse (2021) found that if students interact with peers with a positive attitude, they can change their minds, thus highlighting the influence of peers on adolescents' academic achievement. In the research of Osodo, Mito and Raburu (2016), it is found that the phenomenon of seeking peer consultation in schools is to help students solve the problems they encounter, and the main purpose is because they appreciate each other.

Family History

Families influence children's learning behaviour and academic performance in an important way because they are the main and most important environment that children come into contact with. Compared with school, the family occupies most of student life and relatively plays an important role in student's academic achievement (Lu and Qiu, 2018). Lyu, Li and Xie (2019) found that the family significantly influences the children's choice of major in society. This also applies to extended families.

Native families have a great influence on children. Children's cognition, will, ability and character are all formed in the native family. The family is a social cell and the environment that a child first comes into contact with since birth (Ceka and Murati, 2016). In this way, parents are the "teachers" in their children's lives, teaching their children the truth and being self-reliant. Take parents as an example, their major could be accounting, which will also affect the children's choice of an accounting major. From an early age, children are taught that a stable career is important and an example of the job which the parents are holding is worth learning. Once children accept and get used to this environment and learning style, over time, they will naturally agree to this approach. With the concept of "children inherit their father's work", in the future, they must know how to succeed as their parents. These are some of the factors in which family's influences affect the children.

According to Makalunsenge and Umar (2020) research on students of SDN 83 Kota Tengah Kota Gorontalo, family history is one of the factors affecting students' learning outcomes. That is, a good family background tends to have a positive impact on children's learning outcomes. Some families with higher income levels can provide more learning opportunities such as extracurricular tutoring; while another family will emphasize non-monetary resources, that is, the family environment (Raymo and Dong, 2020). Under the influence of family background, especially families with higher socio-economic status (SES), tend to have high expectations for their children (Ma, Siu and Tse, 2018), and will cultivate and explore their children's potential. On the

contrary, if the family background is mediocre or below, the general trend will hurt the development of the students, and thus will not encourage their children to pursue higher education.

Student's View (Job Prospect)

Students work extra hard to achieve their dream jobs, but reality often has many uncontrollable factors that make students choose a different path. The choice of a future career depends on a variety of important scenarios and organizational factors. Choosing a profession is very important for individuals because choosing the right profession can shape the desired life (Kaygin and Gulluce, 2013). Students look for schools that are known for their major or industry. Most students today are more concerned about their major and how much monetary gain they can enjoy in the future. But there will still be a fraction who will study in a major they are interested in to realize their dreams.

Umar (2014) investigated the factors in the accounting career choice of college students and found that the student's prospects have a significant impact on the accounting choice of the research group. The study pointed out that personal interests, prestige, and opportunities often affect students' decisions about future accounting career choices. In the study of Baliyan and Baliyan (2016), it is found that reputation and high employment opportunities are some of the factors of job preferences. In the research, it is found that students' interest in accounting and job prospects (such as opportunities, prestige, etc.) are the most important factors in choosing a career (Tetteh, 2016). The study of Samsuri, Arifin and Hussin (2016) also found that students who studied accounting in middle school were more inclined to choose their major in universities or even their future career.

The prestige and future work were found by Odia and Ogieedu (2013) to be factors that affect students' choice of accounting as a major. To achieve job satisfaction and stability, it is necessary to help students explore their guidance and planning for career choices and to determine their identity.

Media

Media technologies that disseminate information to a wide audience are called mass media. Its main function is to convey all kinds of information through TV, movies, advertisements, radio, the Internet, magazines and newspapers (Wahab, Othman and Muhammad, 2017). Mass media is often used by young people to find detailed information about various occupations, future employment markets, and various information of the world around them.

Social media has undergone tremendous changes in recent years. In a study by Saha and Guha (2019), it was found that the proportion of students using social media was relatively high, and the time spent was also higher. It was also discovered in the research that social media may be used for various communications and news updates with others. For example, sharing information about studying at a university or consulting experienced seniors on social platforms.

The most common way to find the consultation students want in the vast amount of information is to use a search engine. Browse the website through search and see until the

user is satisfied with the results and meet the mental model information that is desired (Iyer and Siddhartha, 2020). Media, such as the Internet, advertisement and TV have influenced students' major choices (Amin et al., 2016). Students often browse the media for information about the university or college, the courses offered, and the fields available to study before choosing any type of major. The main purpose of its use of social media and satisfaction is to understand the psychological needs that form the reasons for users to use media, coupled with the need to find out which prompts users to engage in certain media to obtain satisfaction.

Automation of The Accounting Profession

The use of new and innovative technologies can effectively stimulate the economy, employment and ability, and entrepreneurial employment opportunities, especially for students who want to be accountants in the future. As the company grows larger, the need for managers, accountants and other administrative staff to help the company complete its task is inevitable. Therefore, organization are evolving to embrace technology within their work processes.

The fourth industrial revolution, while it its early stages in most countries, will definitely blossom in this generation with rapid innovation and process re-engineering. During the fourth industrial revolution, machines can replace human jobs and minimize errors (Anshari, 2020). The future world can achieve higher efficiency and enjoy cheaper services, but unemployment will also become more common (Peter, 2017), which is unfair to students who are about to graduate from colleges.

According to Bowles, Ghosh and Thomas (2020), accountants are the easiest to be replaced during the industrial revolution, but they still need the assistance of an account manager. Automation opens up more opportunities for the industry because it helps reduce the daily tasks of transactions for example data entry, bookkeeping and compliance, and enables accounting and finance professionals to focus more on value-added services (Rkein et al., 2019). Moreover, automation brings more time for professionals to develop strategies and become one of their true business partners. Not only that, the study also emphasized the fact that "accountants' ability to share judgments in automation can enrich their employment experience and perceived value within the organization".

Economic Stability

In times of economic turmoil, students may change their decision to accept higher education. Graduating during an economic recession will have a long-term negative impact on income owing to the weak earning capacity. Students believe that a stable and high-paying job is needed to gain a foothold in society.

Previous studies have shown economic impacts on human capital investment, including university admissions, university graduation, and postgraduate admissions (Hershbein, 2012). The growth of various sectors in short-term fluctuations can change the obtainable. Employment opportunities have also changed the popularity of different university ma-

jors. Not only that, some students are planning for life after retirement, because they hope that the rest of their lives will be carefree. As the economic recession deepens, job security and wages or compensation become more important priorities. Economic instability may affect the labor market prospects of various occupations in different ways, thereby affecting the expected return of college applicants to related majors, and even dropping out (Ofoegbu, Amalu and Uchegbu, 2021). Due to the economic recession, some students are looking for various ways to work during the legal age to reduce the family's financial burden and achieve economic independence (Xiao and Chatterjee, 2021).

METHODOLOGY

Research Method

The survey method used in this study is a quantitative methodology, where online Google form were used owing to the pandemic, face-to-face interviews were still not encouraged. These questionnaires were prepared based on the research objectives. The survey forms were distributed to target groups using social media platforms such as Facebook, Instagram, WhatsApp, etc. Respondents were required to use mobile devices connected to the Internet to participate in the online questionnaire. In addition, using questionnaires as a survey tool, not only improves the efficiency of research but also increases the response rate.

Population of Interest and Target Sample

The focus of this research is on the factors which make Malaysian students choose an accounting major. Therefore, the target population of this study is university students located in Malaysia and employees who have graduated in accounting. University students were selected as the target sample who can provide the data, as they are based on the various factors they encountered before choosing to study an accounting major. Not only that, this research incorporates 20 interviewees who are employed in order to understand the factors which influenced their choice in pursuing an accounting major.

In addition, this study uses a non-probability sampling method to collect data from an estimated sample size of 300 respondents in Malaysia, including 20 employees. Using non-probability sampling methods allows us to obtain initial data from respondents in an efficient way. In this study, the most widely used convenience sampling method will be used, which is simple and low-cost, and the selected sample elements are based on the principles of easy access and accessibility (Etikan, 2016). Not only that, non-probability sampling can also reflect real population behaviour.

There were 27 questions in this questionnaire, including Section A, Section B and Section C. Section A, is the background information related to the respondent. This section involves three questions including the gender, age and monthly household income of the interviewee.

Section B is about seven independent variables. There are three questions in each of the seven independence variables, and three questions about the dependent variable in Section C,

so there are 24 questions in total. The dependent variable of the questionnaire is the student’s choice of accounting as a major, and the independent variables are parent’s influence, peer pressure and influence, family background, student’s view, social media, automation of the accounting profession, and economic stability. Not only that, this questionnaire uses a Likert five-point scale to measure, ranging from strongly disagree (1) to strongly agree (5).

DATA ANALYSIS

Demographic Profile of the Respondents

This research includes 300 target samples and all of them are studying or working in accounting fields in Malaysia. In response to the questionnaire, out of an estimated target sample of 300 (280 current accounting students and 20 workers in the accounting field), 302 respondents took part in this study and answered the Google Form questionnaire which was distributed to them. Descriptive analysis was used to determine the demographics of respondents by gender, age, and monthly household income.

Gender

The gender distribution of respondents in the questionnaire is shown in table 1 and figure 1. Among the 302 respondents, a total of 125 males and 177 females participated in this questionnaire, and the percentages were 41.4% for males and 58.6% for females.

Gender

Table 1.1. Gende

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	125	41.4	41.4	41.4
	Female	177	58.6	58.6	100.0
	Total	302	100.0	100.0	

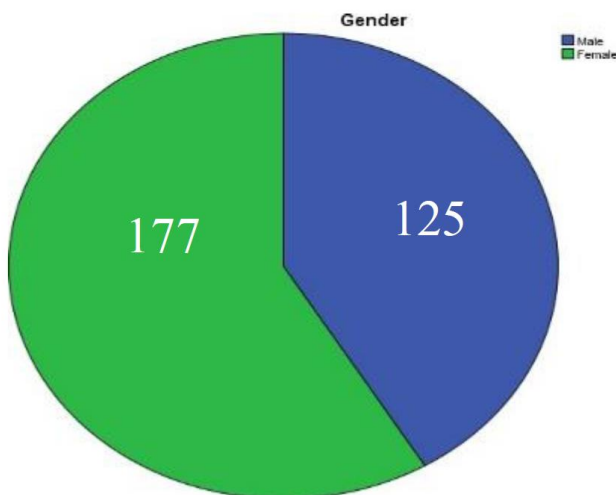


Fig. (1.4). Gender.

Age

According to the table below, there was three age group of respondents. They can be divided into 18 to 19 years old, 20 to 22 years old and 23 years old and above respondents. The table shows that 264 respondents (87.4%) fell within the categories of 20 to 22 years old. There were 22 respondents (7.3%) who were 23 years old and above. The age group with the lowest proportion was 18 to 19 years old, with 16 respondents representing only 5.3%.

Age

Table 1.2. Age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	18-19	16	5.3	5.3	5.3
	20-22	264	87.4	87.4	92.7
	23 and above	22	7.3	7.3	100.0
	Total	302	100.0	100.0	

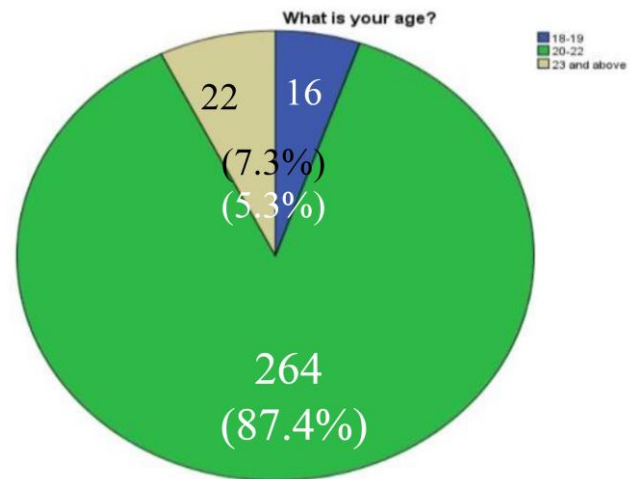


Fig. (1.5).

Age

Family Income (Monthly)

The results of monthly household income are shown in the table below. There are four categories of the highest monthly household income, which are less than RM3,000, RM3,000 to RM5,999, RM6,000 to RM8,999, and RM9,000 or above. The results showed that 126 respondents, or 41.7%, had a monthly household income between RM3,000 and RM5,999. This was followed by 109 respondents ranging from RM6,000 to RM8,999, which was 36.1%. Finally, there are 47 respondents (15.6%) with a monthly income of less than RM3,000, and 20 respondents representing 6.6% with a monthly income of RM9,000 or above.

How much is your Family Income (Monthly)?

Table 1.3. Family Income (Monthly).

		Frequency	Percent	Valid Percent	CumulativePercent
Valid	Less than RM3,000	47	15.6	15.6	15.6
	RM3,000-RM5,999	126	41.7	41.7	57.3
	RM6,000-RM8,999	109	36.1	36.1	93.4
	RM9,000 and over	20	6.6	6.6	100.0
	Total	302	100.0	100.0	

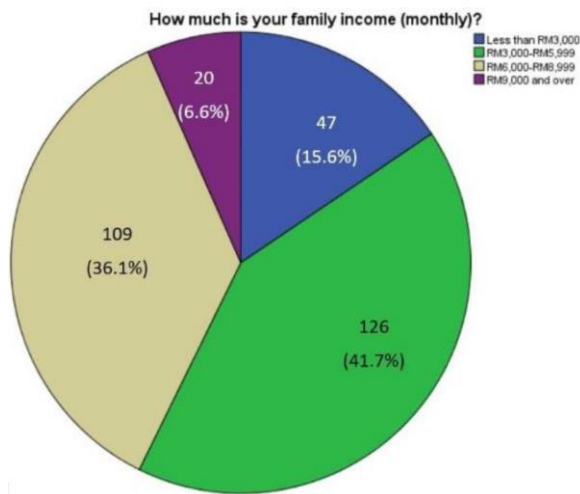


Fig. (1.6). Family Income (Monthly).

Descriptive Statistic Analysis

This section presents the findings collected under Section B of the questionnaire. There are seven independent variables and one dependent variable in Section B, and each independent variable has 3 related questions. Respondents were asked to rate their influence relative to choosing an accounting major on a five-point Likert scale ranging from: (1) Strongly Disagree; (2) Disagree; (3) Neutral; (4) Agree; (5) Strongly Agree. In the discussion, all 'strongly agree' and 'agree' responses were considered to mean that the respondents agreed with the statements; conversely, all 'strongly disagree' and 'disagree' were taken to mean that the respondents did not agree with these statements.

Parental Influence

According to the table below, the majority of respondents, 73.8%, felt that their parents were always involved and advised their children to choose their recommended subjects

Table 1.4. Parental Influence.

Statement	SD (%)	D (%)	N (%)	A (%)	SA (%)	Mean(%)	Standard Deviation(%)
PI 1: My parents are always involved and advises me in selecting my academic subject and major.	1.7	2.6	21.9	41.7	32.1	4	0.893
PI 2: My parents persuaded me to major in accounting program.	1.7	3.0	14.9	43.0	37.4	4.12	0.883
PI 3: My parents' preference or recommendation influenced my final professional choice.	2.6	1.7	20.5	38.4	36.8	4.05	0.937

SD= Strongly Disagree, D= Disagree, N= Neutral, A= Agree, SA= Strongly Agree.

Table 1.5. Peer Influence and Pressure.

Statement	SD (%)	D (%)	N (%)	A (%)	SA (%)	Mean (%)	Standard Deviation(%)
PIAP 1: Major in accounting is encouraged and recommended by my friends.	1.7	3.3	24.5	44.4	26.2	3.90	0.884
PIAP 2: My friends would think I have made a good major decision if I enrol in accounting major.	2.0	3.6	16.2	43.0	35.1	4.06	0.915
PIAP 3: My friends also selected their degree in accounting or in the same university.	2.3	2.0	19.5	39.4	36.8	4.06	0.922

SD= Strongly Disagree, D= Disagree, N= Neutral, A= Agree, SA= Strongly Agree.

Table 1.6. Family History.

Statement	SD (%)	D (%)	N (%)	A (%)	SA (%)	Mean (%)	Standard Deviation (%)
FM 1: My parent's background and access to education influence me in selecting my major.	2	2.3	20.5	53.3	21.9	3.91	0.830
FM 2: Family conversations make children interested in the careers of family members.	1	2.3	17.9	39.4	39.4	4.14	0.859
FM 3: Children are inspired by the love of their parents for their work.	2	2.3	18.5	41.4	35.8	4.07	0.902

SD= Strongly Disagree, D= Disagree, N= Neutral, A= Agree, SA= Strongly Agree.

Table 1.7. Student's View (Job Prospect).

Statement	SD (%)	D (%)	N (%)	A (%)	SA (%)	Mean (%)	Standard Deviation (%)
JP 1: I expect to earn a high income after I graduate from the Bachelor of Accountancy program.	1.3	1.3	23.8	46	27.5	3.97	0.829
JP 2: I believe the accounting field is in demand these days.	0.7	2.3	17.5	40.4	39.1	4.15	0.836
JP 3: I would like to create my own business, and majoring in accounting may help me in this regard.	1	1	19.5	42.4	36.1	4.12	0.821

SD= Strongly Disagree, D= Disagree, N= Neutral, A= Agree, SA= Strongly Agree.

and majors to study. While 4.3% of respondents disagreed with these claims, 21.9% were neutral in this regard. Some 80.4% of respondents agreed that their parents would persuade them to major in accounting, while 4.7% disagreed with this statement. In addition, 75.2% of respondents believed that my parents' preferences or recommendations influenced my final professional choice, while 20.5% were neutral, and 4.3% disagreed.

Peer Influence and Pressure (PIAP)

The majority of respondents (78.1%) agreed with the statement 'If I enrolled in accounting, my friends would think I made a good big decision', while 16.2% were neutral. About 76.2% of respondents agreed with the statement "My friends also chose their accounting degree or the same university". Conversely, 4.3% disagreed with this statement. In addition, 70.6% of respondents agreed that they were encouraged and recommended by friends for the accounting profession, while only 5% disagreed.

Family History

According to table 6, 75.2% of the respondents agree with the statement that "parents' background and access to education affect students' choice of majors", but 4.3% of the respondents still disagree with this statement. About 78.8% of the respondents agreed that conversations in the family make children interested in the occupations of members, while 3.3% of the respondents disagreed that conversations with members would arouse children's interest in occupations. The majority of respondents, 77.2%, believed that students would be inspired by the love of their parents' work, while 18.5% were neutral.

Student's View (Job Prospect) (JP)

Among the students' job prospects, 73.5% of the respondents said that students hope to earn a high income after graduating with an accounting degree, whereas only 2.6% of the respondents disagreed with this view. As high as 79.5% of the respondents agree and believe that the accounting field will be in demand in recent years, while 17.5% of the respondents are neutral. About 78.5% of the respondents agreed that studying accounting would benefit students who want to start a business, while 2% disagreed that they would benefit from studying accounting.

Media

76.1% of the respondents agreed that "the roadshow and education exhibition prompted me to choose accounting major". On the contrary, 3.6% of the respondents said that roadshows and education exhibitions would not affect their choice of majors. About 79.1% of respondents said that the idea of banners offering courses in schools on the road would have an impact on them, while 2.6% disagreed with this claim. In addition, 75.5% of the respondents believe that media such as television, radio and other factors will affect their choice of majors, and only 1% of the respondents disagree with this statement.

Automation of the Accounting Profession

The results in the table below show that a majority of 75.1% of respondents believe that companies will adopt faster new technology to complete tasks, while 2% of respondents disagree with these claims, and 22.8% of respondents maintain this neutral. The majority of respondents (83.8%) agreed with the statement that "manual processing of daily transaction tasks can lead to errors", while 13.9% were neutral.

Table 1.8. Media.

Statement	SD (%)	D (%)	N (%)	A (%)	SA (%)	Mean(%)	StandardDeviation(%)
MD 1: The roadshows and education fair drive me to choose to major in accounting.	1	2.6	20.2	48.3	27.8	3.99	0.823
MD 2: The banners about the course offered by the institutions on the road motivate me in selecting accounting as my choice of major.	1.3	1.3	18.2	39.7	39.4	4.15	0.854
MD 3: The advertisements on television/radio/ newspaper influence me to choose accounting as my major.	0.7	3	20.9	40.4	35.1	4.06	0.858

Table 1.9. Automation of The Accounting Profession.

Statement	SD (%)	D (%)	N (%)	A (%)	SA (%)	Mean (%)	Standard Deviation (%)
AAP 1: The company adopts faster new technologies to complete tasks.	1.7	0.3	22.8	44	31.1	4.03	0.839
AAP 2: Manual processing of daily transaction tasks may cause errors.	0.7	1.7	13.9	47.4	36.4	4.17	0.776
AAP 3: Advances in science and technology boost labor productivity.	1.3	0.7	18.9	47.4	31.8	4.08	0.805

SD= Strongly Disagree, D= Disagree, N= Neutral, A= Agree, SA= Strongly Agree.

Table 1.10. Economic Stability.

Statement	SD (%)	D (%)	N (%)	A (%)	SA (%)	Mean (%)	StandardDeviation(%)
ES 1: Economic instability affects students' decision to accept higher qualifications.	0.7	2	19.9	51.3	26.2	4	0.775
ES 2: Economic instability will affect the labor market.	1	1	14.6	42.4	41.1	4.22	0.801
ES 3: When the economy is in recession, students will choose a major with a greater advantage to study.	1	1.7	21.9	46.4	29.1	4.01	0.817

SD= Strongly Disagree, D= Disagree, N= Neutral, A= Agree, SA= Strongly Agree.

79.2% of the respondents agreed that the advancement of science and technology will increase productivity, while only 2% disagreed with the argument that technology increases productivity.

Economic Stability (ES)

About 77.5% of the respondents agree with the statement that "students' decision to accept higher education depends on the stability of the economy", while 2.7% of the respondents disagree. A majority of 83.5% of respondents agreed that economic instability would affect the labor market, while only 14.6% were neutral. 75.5% of the respondents agreed that "when the economy is unstable, students will choose majors with greater advantages". On the contrary, 2.7% of the respondents said that economic instability will not affect the choice of majors.

Choose an Accounting Major

As shown in the table below, 73.8% of respondents believe there are more job opportunities after graduation, while 4.3%

disagree with this view. In the starting salary of accounting majors is very attractive', 5% of the respondents disagreed with this view, on the contrary, 70.6% of the respondents agreed. 75.2% of the respondents expressed the same view that accounting majors have more job advancement opportunities, while 20.5% of the respondents were neutral.

Reliability Test

Before performing the multiple regression procedure, a reliability test is performed to ensure that the test measures are free of errors. Test reliability is the accuracy of measurement and can be thought of as precision. Not only that, it prevents potential biases and errors to ensure the validity and accuracy of the content. The measure of internal consistency is called Cronbach's alpha (α), which is also how related a set of items is as a group and is a measure of reliability in a scale.

Cronbach's Alpha value greater than 0.7 indicates that it is valid and reliable. According to the subscript results, the Alpha value of Cronbach is 0.957, which has reached the 'excellent' in the result's rule of thumb.

Table 1.11. Choose an Accounting Major.

Statement	SD (%)	D (%)	N (%)	A (%)	SA (%)	Mean (%)	Standard Deviation (%)
CAM1: Job availability after graduation.	1.7	2.6	21.9	41.7	32.1	4	0.893
CAM2: The accounting profession has an attractive starting salary.	1.7	3.3	24.5	44.4	26.2	3.9	0.884
CAM3: The accounting profession has a job advancement opportunity.	2	2.3	20.5	53.3	21.9	3.91	0.830

SD= Strongly Disagree, D= Disagree, N= Neutral, A= Agree, SA= Strongly Agree

Case Processing Summary

Table 1.12. Case Processing Summary

		N	%
Cases	Valid	302	100.0
	Excluded ^a	0	.0
	Total	302	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Table 1.13. Reliability Test.

Cronbach's Alpha	N of Items
.957	24

Multiple Regression

Multiple regression is a statistical technique to analyse the relationship between multiple independent variables and a single dependent variable. Its goal is to predict the value of a single dependent variable by using independent variables whose values are consistent. The independent and dependent variables in this section are tested by multiple regression analysis.

Model Summary

According to the model summary in the table below, the R square is 0.858. This value represents 85.8% of the student's choice to major in accounting. The differences can be explained by the seven independent variables in this study. Not only that, the remaining 14.2% can be explained by other factors not included in this study. The adjusted R-square is 0.855, which means that 85.5% of the sample size needs to be adjusted.

Model Summary

Table 1.14. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.926 ^a	.858	.855	.81148

a. Predictors: (Constant), EconomicStability, PeerInfluenceandPressure, ParentalInfluence, AutomationOfTheAccountingProfession, Student'sView, FamilyHistory, Media

ANOVA

The results of table 15 showed that the significance in the ANOVA table was 0.000, which indicated that the model fit of this study was used because the p-value was less than 0.05. Independent variables including parental influence, peer pressure, family history, students' views, media, automation of the accounting profession, and economic stability all suggest that this has a significant impact on students' choice to major in accounting (dependent variable).

ANOVA

Table 1.15. ANOVA Table

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1173.263	7	167.609	254.533	.000 ^b
	Residual	193.598	294	.658		
	Total	1366.861	301			

a. Dependent Variable: ChooseanAccountingMajor

b. Predictors: (Constant), EconomicStability, PeerInfluenceandPressure, ParentalInfluence, AutomationOfTheAccountingProfession, Student'sView, FamilyHistory, Media

Coefficient Analysis

The table below shows the coefficient analysis, which is the result of this study. To assess the statistical significance of the correlation, look at its significance value (p-value). If the p-value is equal to or less than 0.05, it means that there is a significant relationship between the independent variable and the dependent variable. According to the results of the chart, parental influence, peer influence and pressure, family history and choice to major in accounting all had significant relationships with a p-value of 0.000. On the contrary, the students' view, media, accounting career automation and economic stability are not significantly related to choosing to major in accounting, all of which are greater than 0.05.

The Beta value (B) under the unstandardized coefficients in the table below is used to identify the positive and negative relationship between the independent variable and the dependent variable. According to table 16, except for media, the beta values of the remaining 6 independent variables are positive, which means that they are all positively correlated with the dependent variable. It can also be interpreted that the 6 independent variables and the probability of choosing a major in accounting will increase when other variables remain unchanged. The beta value in the media is -0.013, indicating that there is a negative correlation between the media

Table 1.16. Coefficients.

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-.517	.330		-1.565	.119
ParentalInfluence	.360	.043	.366	8.409	.000
PeerInfluenceandPressure	.277	.038	.289	7.208	.000
FamilyHistory	.294	.046	.285	6.382	.000
Student’sView	.042	.048	.038	.882	.379
Media	-.013	.047	-.012	-.271	.786
AutomationOfTheAccountingProfession	.014	.046	.012	.302	.763
EconomicStability	.044	.048	.039	.910	.364

a. Dependent Variable: ChooseanAccountingMajor

Table 1.17. Summary of Hypotheses Developed for this Study.

Null Hypotheses	P-value	Rejected/ Not Rejected
H1: There is a significant relationship between parents and student’s choice of an accounting major.	0.000	Not Rejected
H2: There is a significant relationship between peers and students' choice of an accounting major.	0.000	Not Rejected
H3: There is a significant relationship between family history and students' choice of an accounting major.	0.000	Not Rejected
H4: There is a significant relationship between job stability, job opportunities, prestige, and subjects of interest for students' choice of accounting.	0.379	Rejected
H5: There is a significant relationship between social media and a student's choice of an accounting major.	0.786	Rejected
H6: There is a significant relationship between the automation of accounting majors and students'choice of accounting majors.	0.763	Rejected
H7: There is a significant relationship between economic stability and students' choice of anaccounting major.	0.364	Rejected

and the choice of majoring in accounting, and the probability of studying this major will decrease.

Findings

The seven hypotheses proposed in this study are summarized based on the interpretation of the findings in the previous chapter, as shown in the table below. H1, H2, and H3 were all accepted, indicating that parental influence, friends' influence and pressure, and family history all influenced the choice to major in accounting. In contrast, H4 (student's view), H5 (media), H6 (accounting automation), and H7 (economic stability) were all rejected, and these 4 independent variables are not important for choosing to major in accounting.

Parental Influence

The above table shows the parent's influence on the student's choice of majoring in accounting, its significance value is 0.000, which is lower than 0.05. Therefore, hypothesis 1 was accepted in this study. This result is consistent with the findings of Hashim and Embong (2015), which found that parents are the main individuals influencing students' choice of future occupation, and there is a significant relationship in

students' choice of an accounting major. As can be seen from our results, 73.8% of the respondents agreed that their parents were involved and advised them to choose their major. This means that parental advice to students has a large influence on the decision to choose a major. Parents can play a supportingrole when students choose a major. When students are hesitant, they can provide childrenwith accurate information and direction, and use this information to formulate a basic plan for children. On this basis, students decide their majors themselves.

Peer Influence and Pressure

Peer influence and pressure between independent variables were found to be significant at 0.000 with p-values less than 0.05. The p-value indicates that peer influence and pressure have a significant impact on students' major choices. This study supports Zakaria's (2012) research that peers have a significant impact on the department students choose to major in because they are the reference group that influences respondents' decision to choose accounting courses. Also, more likely to abide by the expectations of friends and peers. Peers will talk about the current situation, intentionally or unintentionally, in the chat and give some verbal com-

ments and advice. However, psychologists have found that certain behaviours that people have become popular among their peers, and they often emulate, are known as "peer influence." Therefore, it was concluded that a student's peers did influence the major they chose to major in.

Family Background

The p-value for the family background is 0.000, which is lower than 0.05. The p-value is lower than 0.05, indicating that the independent variable has a significant impact on student's choice of an accounting major. The results of hypothesis 3 in this study are accepted and are consistent with the findings of Rababah (2016) that family history is significantly associated with students' choice of an accounting major. Children's learning and behaviour are influenced to some extent by their family background. Parents take pride in their profession and affirm the value of work. In areas they are most familiar with, families want to be able to help their younger generation not make them suffer, so they want their children to be able to do the same in the future. Therefore, family background is regarded as one of the key factors for students to choose accounting.

Student's View (Job Prospect)

As shown in table above, the p-value of students' opinions on future job prospects is 0.379, indicating that the relationship with the choice of majoring in accounting is not significant. Therefore hypothesis 3 was rejected in this study. This finding is consistent with Afaq Ahmed's (2017) study, which found that the relationship between students' job prospects and the dependent variable was not significant. Therefore, a positive relationship between the independent variable of hypothesis 4 and students' choice to major in accounting was rejected in this study. Students often try to plan their careers for the future, and excellent job opportunities may be an important factor in influencing future career choices. Career planning will help them feel satisfied with their jobs, however, it will lead to satisfaction.

Media

The insignificant relationship with choosing a major in accounting in the media is shown in table above because its p-value is 0.786, which is greater than 0.05. Therefore, hypothesis 4 of this study was rejected. The research in Sharifah and Tinggi (2013) is consistent with the findings of this study, that is, the relationship between the independent variable and the dependent variable is not significant. Correct use of social media can provide a better grasp of students' choices to major in accounting, but if the authenticity of the source is uncertain, it may cause problems that mislead and damage the reputation of the school concerned. Contact the person in charge of the education center or relevant school to get the correct information so that students can understand the courses and facilities of the school more easily. Therefore, it is concluded that the media will not influence their choice of major in accounting.

Automation of the Accounting Profession

The significance value for automation in the accounting profession is 0.763, which is higher than 0.05. This means that

automation in the accounting profession has no major impact on choosing to major in accounting. Therefore, hypothesis 7 was not accepted in this study. The findings of this study are consistent with those of Rkein, Issa, Awada and Hejase (2020), who found that automation does not 100% replace accountants. Students majoring in accounting need to research the external market and be prepared to find employment after graduation. Moreover, if there is a mistake in the automation system, the hacker attack will cause significant damage to the accounting firm in terms of data loss and interruption. Humans and technology should not compete. Without humans, the program itself needs to rely on humans for performance such as setting, otherwise it cannot do the job. Therefore, the automation of the accounting profession will affect the hypotheses that students who choose to major in accounting are not accepted.

Economic Stability

The relationship between the independent variable of economic stability and students' choice to major in accounting was found to be insignificant. This is because its p-value of 0.364 is greater than 0.05. Therefore, hypothesis 4, which mentions "there is a positive relationship between economic stability and students' choice of accounting major", was rejected in this study. As mentioned in Mehmedovic, Maglajlic and Kalajdzic (2011), groups hit hard by the economic recession include college-bound students, who face the challenge of choosing a major and sifting through underserved courses. However, our findings suggest that economic stability does not directly affect the majors' students choose to study. Economic stability is very important, although this means that after the global financial crisis, students will be more careful in choosing majors, stability needs to be combined with other factors to have a significant impact. Therefore, economic stability was not considered as one of the important factors in this study.

CONCLUSION

Summary the Key Findings

The main findings of this study are summarized in the following sections.

To study whether parents have a significant influence on student's choice of an accounting majors.

The results are consistent with the research of Al-Rfou (2013), that students' choice of accounting major is greatly influenced by their parents. Not only that, but Fatoki (2014) also mentioned that parents are involved in students' future career planning through information and guidance, and adopt an encouraging model.

To study whether the pressure and influence of peers have a significant impact on student's choice of an accounting major.

Results are consistent with those of Olamide and Olawaiye (2013). Peer pressure is people who are close to their friends, so tend to be influenced by their friends' decisions (Laursen and Veenstra, 2021). Holding other variables constant, the choice of accounting major may increase with the influence of peers. Therefore, it is concluded that peer pressure has a pos-

itive impact on students' major selection. By marketing peer-to-peer recommendations or referrals, universities can use referral fees to attract more students to the major and school.

To study whether a family with an accounting background will affect the student's choice to study accounting.

This is consistent with the findings of Kocak et al., (2021). negative family dynamics in terms of factors such as conflict and conflict between families are related to students' final choices. By supporting, responding, and commenting on specific activities and the norms they advocated at home, they demonstrated their preference for the career options students aspire to over other options (Raymo and Dong, 2020). Even if the family history and the student's chosen future career are different, attributes are linked, including skills, knowledge, and abilities.

To study whether students' views on job stability, job opportunities, prestige, and interest subjects will affect the students' decision to choose an accounting major after graduation.

According to the results obtained, there is no significant relationship between students' views in influencing students' choice of an accounting major. This result contradicts the findings of a study conducted by Rababah (2016). In the research conducted by these researchers, it was found that students' perspectives were one of the factors influencing their choice of accounting as a major.

To Study Whether the Information Provided or Appearing on Social Media Affects Students' Choices

The results of this study showed that there was no significant relationship between media and the influence of students' choice of accounting as a major. This result is inconsistent with that of Amin, Mansoor, Hussain and Hashmat (2016). Among the studies conducted by these researchers, one of the factors influencing students' choice of accounting as a major included the media. People born in the "Y" or "Z" era will use the development of the Internet to get more consultation. More than that, learn and appreciate different perspectives to better understand the world around them and to build their knowledge on a range of topics. The information on the Internet will make students more aware of their major. But in fact, the respondents of this study did not think it had a significant relationship to influence their professional choice decisions. Perhaps the overwhelming advertisements is no longer appealing to current generation.

To study whether the automation of the accounting industry will affect students' choice of an accounting major.

The study found no significant correlation between automation in the accounting profession and students choosing to account as a major. These findings are inconsistent with the literature review. The accounting industry automation block-chain did not really have much impact because its p-value was closer to 1.

To study whether the current economy is stable, or to intervene in students' choice of an accounting major.

No significant correlation was found between economic stability and students' choice of accounting as a major. In our model, the research work of higher education institutions lays an important foundation for the country's development plans, policy formulation, and the cultivation of middle and senior personnel. But efforts to contain the spread of the virus will have a major shock to global supply and demand, and the resulting in economic slowdown will have global ramifications (Pak et al., 2020). Government revenues, such as those from taxes, will be severely affected, reducing future levels of public spending, including the education system. There are still many unknowns about the duration and scope of this crisis, as well as the economic instability that has led to it being considered the fastest way to get an accounting professional job. Economic stability is not a decision criterion either, but it's not that trivial either, since its p-value is 0.3.

SUMMARY OF THE RESEARCH

Table 1.18. Summary of the Research.

Factors Influencing Students' Choice of Accounting Major in Malaysia	Result
Parental Influence	Significant
Peer Influence and Pressure	Significant
Family History	Significant
Student's View	Not Significant
Media	Not Significant
Automation of the Accounting Profession	Not Significant
Economic Stability	Not Significant

IMPLICATIONS OF THE STUDY

Managerial Implications

In this study, parental influence, peer influence and pressure, and family history had a significant relationship with influencing students to choose to account as their major. The Malaysian Institute of Accountants (MIA) can expect to benefit from the results of this study, as well as prospective researchers. By understanding the factors that are considered important to undergraduate accounting students, it is possible to advise parties to listen to them in dealing with their ambiguities in deciding an accounting major.

The survey results indicate that parents have a positive influence on students' enrolment in accounting major. For example, parents can improve their perception and understanding of accounting. It is suggested that the would be graduates should encourage their parents to participate in the activities via exhibitions so that their parents can garner greater knowledge about the accounting field. Parents benefit in part from students' willingness to study accounting, indicating that students are influenced by their parents when choosing a major.

For peers, influence and pressure are closely related to the choice of accounting as a major. As students begin to think

independently, it is difficult for them to communicate with their parents about several issues, and their peers become the main groups for them to seek support and help. Peer groups have much of influence because they talk more within peer groups. The impact is inevitable. In addition, the moderate gap between peers could stimulate the internal motivation of individuals.

A person is inextricably linked with his family of origin, and this connection may affect his/her life and is also the most important imitation object in the early life of a child. The values of the will influence the whole family. The children in this family will naturally imitate, learn from the elders, and grow following a similar wave of thinking and life. In the original family, in addition to the personality and education style, the family atmosphere has a very important influence on the individual's sense of trust, emotional stability, language ability, communication ability, love expression ability and self-identity.

Recommendation for Future Research

Future researchers will be able to add more variables to their studies, allowing other variables to have greater influence to determine the relationships that influence students' choice of accounting as a major. For example, the type of high school education and the suitability of abilities. It would be better to test as many variables as possible in future studies and could yield a higher R-squared in the research model. The researchers suggest that future researchers may try more efficient ways to collect data in research methods, such as conducting face-to-face interviews. This type of interview allows respondents to ask questions and deepens the quality of the output.

CONFLICT OF INTEREST

The authors reported no potential conflict of interest.

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