

Factors Influencing the Students' Choice of Accounting as a Major

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Universiti Malaysia Sarawak (UNIMAS) introduced a new program named Bachelor of Accountancy in September 2012. It would be interesting to find out what had influenced the students to accept the offer of accounting as a major. Thus, the objective of this study is to identify the factors related to the choice of students in accepting the offer of accounting program in UNIMAS. The study examines the influence of variables such as past achievements, personal interest, job prospect, family members and peers, and media on students' decision to accept the offer of accounting program, by analyzing the first batch of accounting students in UNIMAS. The findings reveal that only job prospect has a significant influence over the students' decision to opt for accounting as a major.

Introduction

Accounting program, a specialized professional program—including financial accounting, accounting information system, cost and managerial accounting, taxation, auditing, financial statement analysis, accounting theory and practices including professional standards such as International Financial Reporting Standards (IFRS) or Generally Accepted Accounting Principles (GAAP), financial management and public sector accounting—prepares the students to practice the profession of accounting and perform any related business function.

The Universiti Malaysia Sarawak (UNIMAS) introduced Accounting program in September 2012. This study examines the impact of factors like past achievements, personal interests, job prospect, media, family members and peers on the choice of students in accepting the offer of 'Accounting' as a major in UNIMAS.

Literature Review

There are several reasons that may influence students to choose accounting as a major. For example, those who excel in playing with numbers or are good at mathematics would consider choosing accounting as a major. Past studies show that personal interests, peer influence, family background, career opportunity and job availability are some of the factors that influence students' decision.

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