

# **A Comparative Study on Malay and Chinese Accounting Students' Perceptions on Accounting Career**

## **UNE ÉTUDE COMPARATIVE SUR LES PERCEPTIONS DE LA CARRIÈRE DE COMPTABLE DES ÉTUDIANTS MALAISIEUS ET DES ÉTUDIANTS CHINOIS**

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**Abstract:** Using questionnaire survey, this study examines accounting students' attitude on accounting career. Specifically, this study examines whether there is any significant difference on the accounting students' attitude of accounting career caused by cultural differences as differentiated by race. Two large groups of races in Malaysia were chosen: Malay students and Chinese students. The results show a significance difference in accounting career choice between the Malay students and the Chinese students. Further results show that there are significant differences between the two groups on the important criteria in salary determination in terms of qualification and work performance.

However, both groups agree that interest and job responsibilities are not important factors for an accountant. The results provide useful insights to relevant institutions in formulating plans in their institutions in alleviating differences caused by cultural differences on students' attitude on accounting career and therefore, produce highly competitive graduates.

**Keywords:** Malay; Chinese; accounting students; attitude; accounting career

**Résumé:** En utilisant la méthode de l'enquête par questionnaire, cette étude examine les perceptions de la carrière de comptable des étudiants en comptabilité. Plus précisément, cette étude examine s'il existe une différence significative sur les perceptions de la carrière de comptable causés par les différences culturelles chez les étudiants en comptabilité. Deux grands groupes de race en Malaisie ont été choisis: les étudiants malaisiens et les étudiants chinois. Les résultats montrent une différence importante dans le choix de la carrière de comptable entre les étudiants malaisiens et

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les étudiants chinois. D'autres résultats montrent qu'il existe certaines différences significatives entre ces deux groupes sur les critères importants dans la détermination des salaires en termes de qualification et de rendement au travail.

Toutefois, les deux groupes avouent que l'intérêt et les responsabilités professionnelles ne sont pas des facteurs importants pour un comptable. Les résultats fournissent un éclairage utile pour les institutions à établir des plans pour atténuer les différences causées par les différences culturelles des étudiants sur les perceptions de la carrière de comptable et donc, de produire des diplômés hautement concurrentiels.

**Mots-Clés:** Malaisie; Chinois; étudiants en comptabilité; perceptions; carrière de comptable

## 1. INTRODUCTION

Accounting career involves people known as accountants to engage in a variety of business activities such as preparing financial statements and recording business transactions. Accountants also involved participation in strategies for mergers and acquisitions, developing and using information systems to track financial performance and create and practice tax strategy among others. Since accountants spend a lot of time overlooking the running of business, the accounting career offers constant evolution of stimulation and challenging work. However, prior studies have suggested that students may not be aware what accounting career could offer. Of consequence, their attitude on accounting career often differs from the actual practice (Ghani et al., 2008). Therefore, it is important for the students to get a clear picture of what an accountant actually does and what career in this line can offer.

Studies in the accounting education literature have suggested that students' attitude could derive from a variety of sources. A number of studies within this literature have found that most students obtained their career exposure during their study in their universities through their academics (Miller and Wager, 1971; Erkut and Mokros, 1984, Kavina and Pedras, 1986). Another group of studies suggested that students often gained their knowledge about accounting career from their families, friends or recruiter (DeZoort et al., 1997).

A body of the literature has indicated that students associate an accounting career with high financial rewards. Although in the long run, accountants are perceived to earn high earning income, starting salary are often lower than other business occupations. Reha and Lu (1985) reported that accounting majors identify salary as the main reason for choosing this occupation. Haswell and Holmes (1988) and Horowitz and Riley (1990) also include salary in the top criteria influencing the career decision of students.

Another body of the literature has examined the factors that deemed to be important in the accounting profession. There are studies that found opportunity for advancement considerations received high ranking in influencing the choice of a career in accounting. This factor is listed either as the first or second most important criterion in job selection by accounting students in studies by Barnhart (1971), Trump and Hendrikson (1970), Zikmund et al. (1977) and Horowitz and Riley (1990). Shivaswamy and Hanks (1985) reported that job security is ranked first by accounting students in their study. However, there is yet to be a study that examines the link between students' attitude on accounting career and their culture.

Berry et al. (1992, p 1) provide definition of culture as "the shared way of life of a group of people". Segall et al. (1990) described culture as any ethnographic, demographic, status or application variable that may be potentially salient. Triandis et al. (1990) reserved culture for those who speak the same dialect, geographical area and ethnography. Studies on cross culture have been conducted extensively around the world. Cross culture studies include comparing country to country, organization to organization or societies within a country (Hofstede, 1980). The focus of these studies includes gender (Williams and Best, 1990), social axioms (Smith et al., 2006; Ismail, 2008), child rearing Low et al.,

(2002) and students' performance (Lim, 2004).

In Malaysia, for instance, there are a large number of studies that have examined cross culture comparing one race to another race and their effect on humans' behavior such as Lim (2004), Low et al, (2002) and Ismail (2008). Such studies were able to be conducted because of the multi-ethnic and multi-cultural in Malaysia. There are many ethnic groups in Malaysia with Malay (60%) and Chinese (27%) being the largest ethnic groups (Lim, 2004). Each ethnic group has their own unique way of life. For the Malays, they uphold family system as they believed an important factor to gain strong support and identity. The roles of gender among the Malays are rather rigid and man has a clearly defined authority (Ismail, 2008). They emphasize highly in maintaining close and personal contact. Respect is an important factor and is present in all interactions within the society. For the Chinese, they value harmony, togetherness and unity (Tan, 1995). They focus on family bond and unity, the importance of roles and status, control over their emotions, stress on academic and low assertiveness. Other ethnic groups include Indian, Kadazan and Bidayu among others.

Within cross cultural literature, studies in Malaysia focused on medical (Low et al., 2002), psychology (Ismail, 2008) and students' performance (Lim, 2004). However, one limitation in these studies is the absence of examining culture within the accounting education perspective. Therefore, this study aims to examine the link between culture as differentiated by race and students' attitude on accounting career. The two large groups of ethnicity in Malaysia are chosen, namely, the Malay and the Chinese accounting students.

The remainder of this paper is structured as follows. The next section outlines the research questions and hypotheses. Research design and data collection are presented in section 3. The results are presented in section 4. The discussion and conclusion are provided in the last section.

## **2. RESEARCH QUESTIONS AND HYPOTHESES**

### **2.1 Objective of study**

The objective of this study is to examine the accounting students' attitude on accounting career. Specifically, this study examines whether there are any significant differences in attitude between the Malay students and Chinese students on accounting career. This study attempts to examine the objective by way of a questionnaire survey.

### **2.2 Research Questions**

Studies in the accounting literature have examined the area of cultural difference. Most of the studies focused on cross cultural comparison within organizations or countries. The results of their studies provide supporting evidence that culture plays an important role in influencing the behaviour of organizations or countries. However, studies within the accounting perspective have overlooked the examination of the effect of cultural differences caused by race within a country. It is expected, however, that such results would not appear in examining cultural differences in a smaller scale dimension such as race. This is consistent to Encina (1999) who once noted:

“My contention, then, is not that there are no cultural differences. These differences between cultures and people are real and can add richness to the fabric of life. My assertion is that people everywhere have much in common, such as a need for affiliation and love, participation, and contribution. When the exterior is peeled off, there are not so many differences after all”.

Using Malaysian setting, comparing the Malay and Chinese students, this study aims to provide evidence whether culture differentiated by race, does provide different effect of students' attitude on

accounting career. Therefore, the following research questions are developed:

*RQ1: What are the main factors that lead to Malay and Chinese accounting students for choosing accountant course?*

*RQ2: Are the Malay and Chinese accounting students obtain some career exposure on accounting?*

*RQ3: Do the Malay and Chinese accounting students have similar attitude on the expected salary?*

### **2.3 Hypotheses**

The accounting education literature has identified few factors that perceived to be important in the accounting profession. These factors include availability of employment, job satisfaction, earnings potential and aptitude for subject. Paolillo and Estes (1982) found that availability of employment was perceived to be the most important factor in accounting career. Similar importance was given on earnings potential, aptitude for the subject and teacher influence on the students' decision for their selected career choice. Another body of the accounting education literature found opportunity for advancements is an important factor to students' career choice in accounting (Trump and Hendrikson, 1970; Barnhart, 1971; Zikmund et al., 1977). Shivasamy and Hanks (1985), on the other hand, found students' perceived job criteria as the highest in their decision for career choice.

Ghani et al. (2008) found that attitude on accounting career between the first year and final year accounting students in Malaysia do have significant difference on factors deemed important in the accounting profession such as qualification, leadership skills, satisfaction, job responsibilities, hardworking and computer skills. However, Ghani et al. (2008) study failed to examine culture within a country such as whether there would be significant difference in attitude between the Malay and Chinese students. Such limitation provides the motivation in this study. Therefore, the following hypotheses are developed:

H1: There are no significant differences between the Malay and Chinese accounting students' most preferred career.

H2: There are no significant differences between the Malay and Chinese accounting students' attitude on the factors perceived to be important in the accounting profession.

H3: There are no significant differences between the Malay and Chinese accounting students' attitude on the acquisition of essential qualities of an accountant.

H4: There are no significant differences between the Malay and Chinese accounting students' attitude on the future prospects of an accountant.

## **3. RESEARCH METHODOLOGY**

### **3.1 Sample**

The sample of this study is drawn from undergraduate students who were enrolled in the first year accounting course in public and private universities in Malaysia. The choice of this sample is because they have just finished their secondary school and left home to pursue their study in accounting courses. Having just left home, therefore, arguably, it is likely that most of their knowledge on the choice of their courses were obtained from their parents, close relatives and friends of the same race. In addition, only students of Malay and Chinese descendants are chosen as the sample. This study limits the sample into these two groups because they represent the biggest fraction of the population in Malaysia.

### **3.2 Questionnaire Design**

The questionnaire is adapted from Ghani et al. (2008) with some modifications to suit the objective of

this study. The questionnaire is divided into 3 sections. Section A involves requesting the respondents' demographic profile. This section requests the respondents to provide information on their demographic profile. Demographic information on each respondent is requested including: age bracket, race and their enrolled university.

Section B involves requesting the respondents' exposure and understanding on accounting career. This section includes the respondents' preferred career choice, their main reasons for studying accounting and their expected starting salary in the accounting profession. Section C seeks information related to the factors perceived to be important in becoming an accountant. Section C is examined by way of a 5-point scale of 1 being "extremely important" and 5 being "extremely not important".

The questionnaires were distributed to the undergraduate accounting students. The researchers obtained the assistance of the teaching lecturers in the public and private universities to help distribute 1000 questionnaires during regular class hour. The teaching lecturers were requested to return the completed questionnaire within 3 months. Out of the 1000 questionnaires, 641 usable responses were received, resulting in a 64.1% response rate. Out of the 641 responses, 48.0% is represented by Malay students, leaving the balance 52.0% represented by Chinese students. The data obtained from the respondents were later analysed using *SPSS*.

## 4. RESULTS

### 4.1 Demographic profile

Table 1 presents the demographic profile of the respondents. The results indicated that out of the 641 respondents, the percentage of the Malay and Chinese students are almost evenly divided, that is 48.0% and 52.0% respectively. As expected, majority of the respondents are between 20 years to 25 years of age (86.4%) which represents the general age range for higher education. Such results also show similar pattern when comparing the Malay students (81.5%) and the Chinese students (90.9%).

**Table 1. Demographic Profile**

Panel A: Race of respondents

Race	N	Percent
Malay	308	48.05
Chinese	333	51.95
Total	641	100

Panel B: Age

Age	N	Percent
Less than 20	83	12.9
20 – 25	554	86.4
26 – 30	3	0.5
Total	641	100

Panel C: Age based on race

Age	Malay		Chinese	
	N	Percent	N	Percent
Less than 20	56	18.2	27	8.1
20 – 25	251	81.5	303	90.9
26 – 30	1	0.3	3	1.0
Total	308	100	333	100

#### 4.2 Main reasons for studying accounting and who prompted their course choice

Table 2 provides the respondents' response on the main reasons for studying accounting and who prompted them to studying accounting. Panel A, Table 2 shows that in general, the students chose to study accounting because of self interest. The results between the Malay students and the Chinese students were similar as the factor contributing to studying accounting for both races being 64.9% for the Malay students and 61.9% for the Chinese students. The results showing limited choice as the second highest popular reason for both races could be due to their academic results that limits the enrolment to other courses such as engineering or medical<sup>3</sup>.

Panel B of Table 2 presents the results of the respondents' response on who prompted them to pursue their study in accounting. The results show that family (39.3%) was the students' major influence, followed by the public/society (22.8%). Specifically, looking at the results representing the Malay students, family (38.3%) was their major influence, followed by the public/society (27.9%). However, for the Chinese students, although the results also show that family was their major influence (40.2%), their second person who prompted them to study accounting is different from the Malay students when they responded their lecturers/academic staff to be the person responsible to prompt them to study accounting (20.4%). This findings support the belief that the society in general and parents in particular, perceived accounting as a career where the supply of jobs is better than in any other areas of business.

**Table 2. Study Accounting**

Panel A: Main reason for studying accounting

	Malay		Chinese		Total	
	No	%	No	%	No	%
Self-interest	200	64.9	206	61.9	406	63.3
Limited choice	36	11.7	55	16.5	91	14.2
Parents' wish	21	6.8	33	9.9	54	8.4
Relatives motivation	7	2.3	7	2.1	14	2.2
Friends' influence	9	2.9	9	2.7	18	2.8
Teachers' motivation	9	2.9	9	2.7	18	2.8
Others	26	8.5	14	4.2	40	6.2
Total	308	100	333	100	641	100

Panel B: Person prompted their course choice.

Person	Malay		Chinese		Total	
	No	%	No	%	No	%
Media	33	10.7	21	6.3	54	8.4
Public/Society	86	27.9	60	18.0	146	22.8
Family	118	38.3	134	40.2	252	39.3
Friends	20	6.5	32	9.6	52	8.1
Lecturers/Academic Staff	40	13.0	68	20.4	108	16.8
Career Counselor	11	3.6	18	5.5	29	4.6
Total	308	100	333	100	641	100

<sup>3</sup>Further analysis shows no significant difference between the Malay and Chinese students on the main reason for studying accounting. The results, however, show significant difference on who prompted them on their career choice between the Malay and Chinese students.

### 4.3 Career exposure encountered most before entering university and preferred career choice

In this study, the respondents were also requested to response whether they have had any career exposure prior to enrolling into their respective higher institution. The results in panel A, Table 3 indicate that the majority of the respondents agreed that they obtained most of their career exposure from their teachers (34.3%). For the Malay students, most of them responded that they obtained their career exposure from professional bodies (34.9%), followed by their teachers (22.9%) and career counsellor (20.6). However, the Chinese students responded that their teachers played an important role in providing career exposure (44.4%), followed by the professional bodies (25%) and during career week (16.7%).

Consequent to the question on career exposure gained by the respondents, the next question requested the respondents to identify their most preferred career. This question was developed to test hypothesis 1. Hypothesis 1 states that *there are no significant differences between the Malay and Chinese accounting students' most preferred career.*

The results are shown in panel B, Table 3 that show most of the respondents prefer to become a public accountant (37.3%), followed by wanting to be in the management position (25.6%) and financial controller (11.9%). The results also show that the accounting students' choices of most preferred career appeared to be rather similar for both races. Panel B, Table 3 further compares the Malay and Chinese students' choice of career. The Malay students seem to prefer management position (33.7%), followed closely by public accountant (26.5%) while a large majority of the Chinese students tend to prefer public accountant (47.2%) and management position comes second at a substantially lower rate (18.1%). Consequently, the overall results showed that public accountant was the most popular choice at 37.2% and management position trailed 25.6%. Despite the similarity, the Chi-Square test shows a significant difference in the preferred career between the Malay and Chinese students' choice of most preferred career ( $p = 0.032$ ).

**Table 3. Career exposure and preferred career**

Panel A: Career exposure encountered most before entering university						
	Malay		Chinese		Total	
	No	%	No	%	No	%
Career counselor	63	20.6	37	11.1	100	15.6
Careers week	59	19.2	56	16.7	115	17.9
Prof. Bodies	107	34.9	83	25.0	190	29.6
Teachers	72	22.9	148	44.4	220	34.3
Others	7	2.4	9	2.8	16	2.6
Total	308	100	333	100	641	100

  

Panel B: Most preferred career						
	Malay		Chinese		Total	
	No	%	No	%	No	%
Auditor	30	9.6	32	9.7	62	9.7
Public Accountant	81	26.5	158	47.2	239	37.3
Financial Controller	30	9.6	46	13.9	76	11.9
Financial Analyst	15	4.8	28	8.3	43	6.7
Management Position	104	33.7	60	18.1	164	25.6
Others	48	15.8	9	2.8	57	8.8
Total	308	100	333	100	641	100

### 4.4 Salary expectation

Considering the opinion that students' may perceive accounting career as highly rewarding in terms of monetary value, the next part looked at how this opinion is perceived by the respondents. Such opinion

was developed into research question 3. Research question 3 states that *do the Malay and Chinese accounting students have similar attitude on the expected salary?*

Table 4 presents the respondents' perception on the expected salary for fresh accounting graduates. The results show that most of the respondents perceived the starting salary for accounting graduates should be between RM2,001 and RM3,000 (41.9%). Similar results appear for the Malay students and Chinese students (42.2% and 41.8% respectively). This could indicate that both groups of respondents were aware and realistic of the starting salary for fresh accounting graduates.

**Table 4. Starting salary for fresh graduate**

Salary	Male		Female		Total	
	No	%	No	%	No	%
Less than RM2,000	7	2.3	4	1.3	11	1.7
RM2,001 – RM3,000	130	42.2	139	41.8	269	41.9
RM3,001 – RM4,000	119	38.6	125	37.5	244	38.1
More than RM5,000	52	16.9	65	19.4	117	18.3
Total	308	100	333	100	641	100

#### 4.5 Important factors in being a professional accountant

This section presents the results of testing hypothesis 2. Hypothesis 2 states that there are no significant differences between the Malay and Chinese accounting students' attitude on the factors perceived to be important in the accounting profession. The respondents were requested to provide their opinion on a 5-point scale of 1 being 'extremely important' and 5 being 'extremely not important' for each of the factors identified in this study. The mean score of the two groups: Malay students and Chinese students were compared and analysed using T-test to test hypothesis 2. The results are depicted in Table 5.

The results in panel A, Table 5 show that the three main qualities that the respondents need to have in achieving their chosen career are most importantly, self confidence (1.9124), followed by self-motivation (2.0816) and qualification (2.1667). The lowest mean score for both the Malay and Chinese students is self-confidence (1.9152 Malay, 1.9096 Chinese). The results in this study shows that both groups distinguished by races did not show significantly different perception in the important qualities in achieving chosen career except for "can work under pressure". It seems that the Chinese students perceived this factor far more important compared to the Malay students ( $p=0.03$ ).

Panel B, Table 5 exhibits the attitude of the respondents on the extent of importance of some factors in the determination of salary. The overall mean scores revealed that in accordance with the ascending mean scores, the most important factor was work performance (1.9245), followed by experience (2.1042), hardworking (2.1118), qualification (2.1375) and lastly, seniority (2.5524). The results show that there are significant differences between the Malay and Chinese students' perception on qualification ( $p =0.013$ ) and work performance ( $p =0.000$ ). In other words, the Chinese students placed qualification as significantly more important than the Malay students. On the other hand, the Malay students placed work performance as significantly more important than the Chinese students. The results also show marginally significant difference between the two groups' perceived importance of salary determination on hardworking ( $p=0.097$ ).

Panel C of Table 5 presents the respondents' attitude on the extent of importance of some factors for an accountant. The overall mean scores disclosed that salary (2.2009), job responsibilities (2.2390) and interest (2.2922) were the major factors the respondents perceived that would make an accountant happy. However, there is difference in ranking of the perceived importance of some factors for an accountant between the Malay and Chinese students. The results show that for the Malay students, they perceived salary to be highest (2.2018), followed by interest (2.2914) and job responsibilities (2.3252). However, for the Chinese students, they perceived job responsibilities to be the highest (2.1541), trailed by salary



(2.2000) and then satisfaction (2.2719). Further analyses show that there is a significant difference between the Malay and the Chinese students' attitude on the importance of salary ( $p=0.008$ ). Surprising, although status and prospect was not in the top criteria nonetheless, the detailed breakdown results revealed that the Malay students perceived status/prestige ( $p=0.003$ ) and prospect ( $p=0.007$ ) as significantly more important than the Chinese students.

**Table 5. Mean scores and test value for important factors**

Panel A: Important qualities in achieving chosen career				
Factors	Overall	Malay	Chinese	<i>p</i> -value
Self confidence	1.9124	1.9152	1.9096	0.770
Qualification	2.1667	2.1672	2.1662	0.118
Experience	2.3722	2.3242	2.4199	0.194
Leadership skills	2.4476	2.4128	2.4819	0.100
Interpersonal skills	2.2924	2.2584	2.3263	0.630
Self motivation	2.0816	2.0576	2.1054	0.308
Can work under pressure	2.4173	2.4152	2.4195	0.030

  

Panel B: Important criteria in salary determination				
Factors	Overall	Malay	Chinese	<i>p</i> -value
Qualification	2.1375	2.1758	2.0994	0.013
Seniority	2.5524	2.5427	2.5619	0.208
Experience	2.1042	2.0818	2.1265	0.208
Work performance	1.9245	1.8485	2.0000	0.000
Hardworking	2.1118	2.0879	2.1355	0.097

  

Panel C: Important factors for an accountant				
Factors	Overall	Malay	Chinese	<i>p</i> -value
Salary	2.2009	2.2018	2.2000	0.008
Satisfaction	2.3009	2.3303	2.2719	0.284
Interest	2.2922	2.2914	2.2931	0.489
Job responsibilities	2.2390	2.3252	2.1541	0.177
Prestige	2.5708	2.5092	2.6314	0.003
Prospect	2.3750	2.3517	2.3982	0.007

  

Panel D: Important skills for an accountant				
Factors	Overall	Malay	Chinese	<i>p</i> -value
Written communication	2.3511	2.2831	2.4182	0.005
Oral communication	2.2439	2.2431	2.2447	0.927
Strategic planning	2.2100	2.1896	2.2303	0.615
Decision making	2.1383	2.1193	2.1571	0.307
Speaks English fluently	2.1936	2.1933	2.1939	0.263
Computer	2.2204	2.2018	2.2387	0.106
Interpersonal	2.3338	2.3313	2.3364	0.072
Information technology	2.3960	2.3951	2.3970	0.002

Lastly, panel D of Table 5 presents the mean scores on the important skills for work performance. The results show that the overall perception on the most important skill that they need to have was decision making (2.1383). In the detailed breakdown result both groups of students placed decision making as the number one skill. The lowest mean score of 2.1193 and 2.1571 for decision making for both groups: Malay and Chinese students respectively. The overall mean scores, in accordance with the ascending

mean scores, showed that the other important skills was speaking English fluently (2.1936) and strategic planning (2.2100). The results also show that the Chinese students perceived speaking English fluently and strategic planning as the second and third most important skills that they should possess. On the contrary, the Malay students perceived speaking English fluently as the third most important skills and that strategic planning as the second most important skills they should have. Both groups of students placed computer skills as the fourth most important skills. The mean score for both Malay and Chinese students for computer skills are 2.2018 and 2.2387, respectively. The results also disclosed that there are significant differences between the Malay and Chinese students on information technology ( $p=0.002$ ) and written communication ( $p=0.005$ ). In contrast, the Malay students placed these skills as significantly more important compared to the Chinese students.

#### **4.6 Essential qualities and prospects of accountants**

This section presents the results of hypotheses 3 and 4. Hypothesis 3 states that there are no significant differences between the Malay and Chinese accounting students' attitude on the acquisition of essential qualities of an accountant. Hypothesis 4 states that there are no significant differences between the Malay and Chinese accounting students' attitude on the future prospects of an accountant. The questions were placed at the last section of the questionnaire in evaluating the respondents' opinion on the essential qualities of an accountant and also their opinion on the prospect of an accountant. The respondents were asked to rate their responses using a 5-point scale of 1 being "strongly agree" and 5 being "strongly disagree". Table 6 presents the results.

**Table 6: Essential qualities and prospects of accountants**

Panel A: Essential qualities of accountants				
	Overall	Malay	Chinese	<i>p</i> -value
Qualities are in born	2.8377	2.9321	2.7447	0.000
Qualities are developed through education	2.1713	2.1748	2.1677	0.098
Qualities are acquired through experience	2.0230	2.0247	2.0213	0.051

  

Panel B: The accountants' prospect				
	Overall	Malay	Chinese	<i>p</i> -value
Desired goals are achievable for an accountant	2.4908	2.4954	2.4863	0.001
Good career prospect in the next five years	2.4511	2.5200	2.3830	0.012

Panel A of Table 6 provides the mean scores of the respondents' opinion on how the essential qualities are acquired. The results show that in general, the respondents agreed that the essential qualities of an accountant are acquired first through experience (2.0230) and education (2.1713). The respondents are closer to being neutral on the opinion that the qualities are in born (2.8377). The detailed breakdown results on both groups of students indicate that they have the same flow of opinions. Further analyses show that although the Malay and Chinese students showed similar flow of opinions, there is a significant difference on the level of attitude that essential quality of accountants are in born ( $p=1000$ ). The results also show marginal significant difference on the essential quality of accountants are gained through experience ( $p=0.051$ ) and through education ( $p=0.098$ ). The results indicate that the Malay students perceived in all points more strongly in comparison to the Chinese students.

Panel B, Table 6 presents the mean scores of the respondents' opinion on the prospect of being an accountant. The results shown that in general, the respondents' response on the two points are skewed towards the agree point (2.4908, desired goals are achievable and 2.4511, good career prospect in the next 5 years). Within the Malay students, they perceived an accountant would have good career prospect in the next 5 years more strongly (2.5200) than the desired goals achievable (2.4954). On the other hand, within the Chinese students, they perceived desired goals achievable when being an accountant more (2.4863) followed by good career prospect (2.3830). The results further show that between the two

groups, there are significant differences on the attitude on the desired goals achievable ( $p=0.001$ ) and good career prospects ( $p=0.012$ ).

## **5. DISCUSSION AND CONCLUSION**

This study focuses on examining whether there are differences on attitude of accounting career between the Malay and Chinese accounting students in public and private universities in Malaysia. The results show that in general, the students enrolled into accounting course because of self interest. Further, the students' familiar plays an important role in inflicting the self interest among the students irrespective of their races.

This study also shows that the students irrespective of the races did obtain some knowledge or exposure on accounting career before enrolling into their respective universities. The career exposure obtained were from the professional bodies, teachers and career counsellors which is understandably natural as these types of people play important roles as a knowledge provider to the students (DeZoort et al., 1997).

The results in this study also shows that in general, most preferred career is public accountants followed by holding a management position. However, when comparing between races, more Malay students prefer to hold a position in the management area rather than being a public accountant. In contrast, more Chinese students seem to prefer being a public accountant compared to holding a management post. The results showing preference on being a public accountant is consistent to previous studies that show similar results (Carpenter and Strawser, 1970). Further analysis proves that there are significant difference on the preferred post between the Malay and Chinese students.

This study also shows that the students irrespective of their races perceived their starting salary to be at the lower scale range. The students also provide indication that in the long run however, the accounting career promises high reward. Such findings are consistent to previous studies that show salary is the top criteria influencing students' decisions to choose accounting career (Reha and Lu, 1985; Haswell and Holmes, 1988; Horowitz and Riley (1990).

The respondents also tend to agree on the factors that are important in the accounting profession. Both Malay and Chinese students perceived that the most important factors in the accounting profession are self confidence, work performance, self motivation and experience. Although this study found statistically difference on few of the factors between the Malay and Chinese students, these differences were not caused by the differing in scale of agree to disagree. In other words, both either agree or disagree to certain factors however, the difference depends on attitude. However, both groups agree that status and prestige are important criteria for choosing accounting as a career.

In summary, this study provides useful insights on whether culture as differentiated by race could influence accounting students' attitude on accounting career. The results showing significant differences on the few factors could be useful to accounting educators in reflecting what needs to be focused or done in alleviating the perception gap between the Malay and Chinese students. Furthermore, they could look into how the university's curriculum and activities can be improved to tailor the students to fit in the contemporary environment more easily.

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