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STUDENTS' INTENTION TO PURSUE ACCOUNTING IN A DIGITALLY TRANSFORMING PROFESSION: THE MODERATING ROLE OF GENDER AND SOCIOECONOMIC STATUS

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Abstract:

The accounting profession is rapidly changing through technological advancements. However, students' interest in pursuing an accounting degree has been very variable. This study will address the discrepancy by creating a conceptual model that identifies the primary drivers of students' career decisions and will incorporate several moderating influences. Using the Theory of Planned Behaviour, the study takes a minimalist approach and uses two direct measures of intention of perceived career opportunities and technology perception. In contrast to previous studies, technology perception will be examined from a dual paradigm of its positive enabling effects and negative disruptive effects on the accounting profession. Additionally, gender and socioeconomic

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status will serve as moderator variables in order to understand variations in students' decision making. Ultimately, this study seeks to establish insight into students' responses to an increasingly technologically driven profession. Finally, the study will conclude with suggestions for further research and theoretical development.

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Introduction

Choosing a particular area of study is a major life decision for students who will shape their career path and professional development. According to Cohen (2020) and Samsuri et al. (2016), accounting profession has traditionally commanded high social standing and job security due to its critical function as a provider of financial integrity. Beyond basic record-keeping, it serves as the cornerstone of corporate governance and the primary mechanism for evidence-based strategic planning. Nevertheless, universities from many countries have reported that enrolment in accounting programs varies or has decreased over time (Tsiligiris & Bowyer, 2021). These trends raise serious questions about whether students are interested in pursuing careers in accounting.

The fluctuations in enrolment in accounting programs present a theoretical paradox. Accounting offers strong employment opportunities with high levels of job security, professional status and globally available jobs. However, students' desire to pursue career in accounting does not always align with the positive aspects of working in the field (Herbert et al., 2021). Since career decisions are not solely driven by objective factors, students' subjective perceptions of the accounting profession are likely to play a more influential role in shaping their future career choices.

The advancements in digital technologies continue to transform the way that accounting is practiced. As a result, new technologies including artificial intelligence, big data analytics and automation will shift traditional tasks associated with accounting into more analytical and strategic positions for accountants (Karim et al., 2025). While these changes in technological and structural will help sustain the accounting profession in the long run, they simultaneously create ambiguity for accountants about their roles, responsibilities and traditional way of working. Tsiligiris and Bowyer (2021) found that accounting students view the profession with dual perspectives of a vibrant and evolving industry. The duality provides the reasons to study how technology-based career choices are developed by students. The duality reveals a compelling rationale for examining how students develop technology-oriented career choices.

Prior studies regarding the career paths of accounting students have primarily focused upon those external influences that are commonly referred to as marketability, social prestige and salaries offered for certified professionals. In addition, most prior studies have taken a reductionistic or simplistic view toward the motivations for pursuing careers when the students treat all career motivators as being universally constant. It does not consider how student's individual experiences, institutions and cultures will influence these students to achieve in their profession. Finally, students' demographic factors such as gender and socio-economic background are treated as if they were irrelevant to how students perceive themselves professionally. While much research has concentrated on programme prestige and accreditation (Bennett et al., 2015; Ademola et al., 2021), there is little conceptual focus on how the increasing number of emerging factors such as career opportunities and technological perceptions. Additionally, too little attention has been given to the issue of variability among students regarding their career choices (Sultana et al., 2025; Ho et al., 2025).

Although previous studies have identified numerous determinants of students' intention to pursue accounting such as salary expectations, parental influence, professional prestige, self-efficacy, personality traits and academic achievement, these factors have been widely examined in traditional accounting career literature (Samsuri et al., 2016). Comparatively, limited conceptual attention has been given to how the rapid digital transformation of the accounting profession influences students' career intentions. As accounting increasingly integrates artificial intelligence, automation, big data analytics, cloud accounting and other digital technologies, students are required to evaluate the technological changes reshaping the profession (Bose et al.,2023). Therefore, this study focuses on perceived career opportunities and technology perception as context-specific determinants since they appear to be most likely to explain students’ career intentions at present in today’s digital world. This study uses a focused conceptual framework to better theoretically define these emerging determinants by acknowledging that other factors could be included in subsequent empirical research.

In addition to the identified limitations, the current study presents an innovative conceptual framework to explain student's intentions to pursue an accounting career due to technological transformations. The previous studies were focused on traditional determinants of careers in accounting such as salary, professional prestige and parental influences. For example, Wen et al. (2015) found that accounting students' intentions to pursue the Certified Public Accountant (CPA) designation were influenced by traditional career-related factors such as career prospects, financial rewards and social influences. In contrast, the current study is based upon two specific determinants of career choice in accounting which are perceived career opportunities and perceptions regarding the use of technology by accountants. Moreover, it defines technology perception as containing positive and negative aspects of technological

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change in the practice of accounting and examines how the role of gender and socioeconomic status moderate the relationship among the variables examined. Through the integration of the above-mentioned context-related factors into the Theory of Planned Behaviour (TPB), the current study provides a new perspective on how students formulate their intentions regarding a career in accounting.

Theoretical Background and Conceptual Development

This study is based on the underpinning theory namely TPB (Ajzen, 1991). TPB suggests that an individual's behavioural intention is dependent upon the three factors of attitude toward the behaviour; subjective norms; and perceived behavioural control. The TPB has been frequently utilized in both educational and career related research due to its ability to provide a complete framework for examining how individuals assess alternative behaviours prior to developing an intent. For example, TPB has been applied to investigate students' intentions to pursue careers in accounting (Felton et al., 1995; Tan & Laswad, 2006), entrepreneurial intentions (Linan & Chen, 2009) and teaching careers (Kilinc et al., 2012). In addition, TPB serves as an appropriate theory base for accounting education researchers to understand the cognitive process affecting students' decision-making regarding pursuing accounting as a course of study. Instead of reproducing the whole TPB framework, this study applies a contextualised version of the TPB which focuses on external influences resulting from the ongoing digital transformation of the accounting profession. Since this is a conceptual paper, its aim is to determine the most important contextual influencing factors on students' intentions to pursue an accounting career. Therefore, two context-specific influencing factors of perceived career opportunities and technological perception have been selected as the primary explanatory variables.

The contextual adaptations of the TPB have been designed as an extension of the TPB with a focus on including context-specific belief structures related to students' career decisions within the digital transformation environment of the accounting profession. Behavioural intention according to TPB is formed through beliefs and evaluations associated with a specific behaviour (Ajzen, 1991). In the present study, perceived career opportunities and technological perception are conceptualised as contextual beliefs that shape students' evaluations of accounting as a future profession. These beliefs influence how students perceive the attractiveness, relevance and sustainability of the accounting profession within an increasingly technology-driven environment.

Although attitude, subjective norm and perceived behavioural control remain the core components of TPB (La Barbera & Ajzen 2020), the primary objective of this study is to highlight the influence of emerging contextual factors associated with digital transformation. Instead, this study concentrates on understanding how students interpret changes in career opportunities and technological developments when forming their behavioural intentions. Future empirical studies may integrate the original TPB constructs together with the proposed contextual determinants to explain students' intentions to pursue accounting.

Similar contextual adaptations of TPB have been employed in educational and technology-related studies where researchers incorporate context-specific determinants to enhance the explanatory power of behavioural intention models while preserving the theoretical foundation of TPB (Chi et al., 2022; Kasharaj et al., 2024). Therefore, the present study extends the application of TPB by incorporating context-specific determinants that reflect the realities of digital transformation while preserving the core assumptions of the original theoretical framework.

Perceived Career Opportunities

Consistent with the contextual application of TPB, perceived career opportunities represent an important contextual belief influencing students' intentions to pursue accounting. Perceived career opportunities refer to students' evaluations of employment prospects, career advancement opportunities, professional stability, global career mobility and long-term career development within the accounting profession. Students who perceive accounting as offering abundant employment opportunities, attractive career progression and long-term professional security are more likely to develop favourable behavioural intentions towards selecting accounting as their field of study. Positive attitudes toward professional accountants have a direct impact on students' confidence in pursuing an accounting career (Almaamari & Mslem, 2024). In line with TPB, positive assessments regarding behavioural outcomes are positively associated with stronger behavioural intentions.

Technological Perception

Technological perception has emerged as an important determinant of accounting career intention as digitalisation continues to transform the accounting profession. The term technological perception means how students evaluate current and future digitalised accounting processes. According to Esmeray and Esmeray (2020), emerging digital technologies have been developed with the goal of modernising traditional accounting methods through automation and enhancing student's understanding of emerging technologies such as artificial intelligence (AI), big data analytics, cloud accounting and blockchain. Therefore, the students' perceptions of developing technological changes in the accounting industry should positively affect their confidence to pursue a career in accounting and be able to adapt to the increasing level of digitalisation in the accounting field (Tsiligiris & Bowyer, 2021).

Technological perceptions are defined by this study as a multi-dimensional construct consisting of perceived opportunities associated with use of digital technology and the perceived challenges or risks associated with its adoption and potential use. The opportunities dimension includes the extent to which students believe that digital technologies enhance their ability to perform tasks efficiently, support better decision making, provide new career opportunities and contribute to greater strategic importance of accountants. In contrast, the threats dimension focuses on students' fears of being replaced by machines, of needing different skills for jobs in the future, of what will be required in order to adapt to an ever-changing work environment and of uncertainty related to the roles that accountants may play in the future.

The evaluations represent behavioural beliefs based on TPB. Therefore, it can be assumed that those students with perceptions of digital transformations creating favourable career prospects for accountants will have a greater intention to pursue an accounting career than those students with the perception of technology as a threat. In this way, this study propose that students' technological perception represents one of the most important determinants of their intention to pursue an accounting career in a digitally changing environment.

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Gender as a Moderating Variable

Students' career decision making is also impacted by demographics. Social Role Theory suggests that due to societal expectations, gender differences will develop different sets of belief systems, values, interests and view development in technology for potential careers differently (Cohen et al., 2020). Therefore, male and female students are likely to perceive career opportunities and technological advancements to be viewed through different perspectives. Hence, gender should moderate the relationship between perceived career opportunity and students' intentions to pursue accounting.

Socioeconomic Status as a Moderating Variable

Similarly, a student's socioeconomic status can also influence amount of access they will be given to educational tools, digital tools and career-specific tools. Most typically, students with higher socioeconomic status backgrounds will be able to use digital tools, take part in technologically based education and be provided with additional educational assistance for confidence building on being able to adapt to technological changes (Kasharaj et al.,2024). On the other hand, students from lower socioeconomic status often lack adequate access to technological resources and professional experiences which could negatively affect their perception on accountancy and reduce their ability to adopt to digital transformations (Taib et al., 2023). Therefore, socioeconomic status is expected to moderate the relationship between technological perception and students' intentions to pursue accounting because differences in access to technological and educational resources shape students' responses to technological change. By integrating these contextual determinants and moderating variables, this study proposes a conceptual framework that provides an explanation of students' intentions to pursue accounting.

Conceptual Framework and Hypotheses Development

This study will examine whether students' intentions for pursuing an accounting major are directly impacted by perceived career opportunities and technological perception. The study further posits that gender and socioeconomic status function as moderating variables to influence how students interpret career and technological factors. It would subsequently impact their decision to pursue an accounting degree.

According to the TPB, the decision to pursue a specific academic path is driven by the interaction of three determinants of the student's personal evaluation of the career, the perceived social pressure from significant others and their self-assessment of the capacity to succeed in that field (Ajzen, 1991; Chi et al., 2022). Accounting programmes provide prospective students with various opportunities to assess their interest in pursuing accounting education. Several recent studies have found that positive evaluations of accounting such as favourable job outlooks, exposure to careers and availability of related information will greatly enhance the probability of selecting an accounting major (Ho et al.,2025; Almaamari & Mslem, 2024).

Students' perceived career opportunities should contribute to their intention to pursue accounting. When accounting students perceive that there is a high level of opportunity for them to advance their careers, they will find the profession more attractive (Ahmad & Yusof, 2021; Tan & Laswad, 2018). The availability of structured career trajectories and continuous professional growth bolsters students' career self-efficacy. When a professional qualification is viewed as a definitive vehicle for long-term opportunity, students are more inclined to commit to the accounting vocation with confidence. The recognition of the accounting profession's global mobility and diverse employment landscape is an excellent motivator that reinforces the prestige and reward of the career choice (Duff, 2017).

Technological perception is anticipated to affect students' intentions of pursuing the accounting profession. The attraction to the accounting field will increase for those that view technology in an opportunity way and decrease for those that view it as a threat. Additionally, Sondakh and Tulung (2024) stated that when accounting students have positive experiences with digital tools and accounting technologies their interest in the profession increases due to how they portray the profession as being dynamic and forward-thinking. When students harbour negative perceptions regarding digital tools specifically concerns over automation and job displacement, it fosters a sense of professional uncertainty that diminishes their intention to pursue an accounting career. For example, the rise of automation and artificial intelligence has reshaped perceptions of traditional accounting roles which potentially reducing its appeal among younger generations (Ogundana et al., 2025; Ismail & Rasheed, 2025).

Gender is expected to moderate the relationship between perceived career opportunities and students' intentions to pursue career in accounting because male and female students may interpret career-related information differently. Drawing upon Social Role Theory, societal expectations and gender roles influence how individuals evaluate career success, job security, work-life balance and professional advancement (Cohen et al., 2020). Female students are generally more likely to emphasise job stability, work-life balance and long-term security whereas male students may place greater importance on income potential, career advancement and professional status (Ahmad & Yusof, 2021; Kurniawan & Sari, 2023). Consequently, identical career opportunities may generate different levels of intention among male and female students. Therefore, gender is expected to moderate the positive relationship between perceived career opportunities and students' intentions to pursue accounting.

Socioeconomic status is assumed to be a moderator of the relationship technological perception and students' intention to pursue accounting career as students with differing socioeconomic statuses are likely to have differential degrees of exposure to digital technologies, education and other forms of professional development. For example, those students who come from higher socioeconomic statuses will likely have greater opportunity to build upon their skills through the use of digital technologies, emerging technologies and other forms of educational support which enhance their confidence for adapting to change as a result of technology (Ng et al., 2017; Lew et al., 2025). On the contrary, those students who come from lower socioeconomic statuses may face limitations when it comes to accessing digital resources and other types of professional experiences, thus potentially increasing the degree of difficulty associated with technological transition. According to Soria and Cole (2023), limited access to educational and technological resources may reduce students' abilities to respond positively to technological developments within the accounting profession. Consequently, socioeconomic status is expected to influence the strength of the relationship between technological perception and students' intentions to pursue career in accounting.

Accordingly, the following hypotheses are proposed:

H1: Perceived career opportunities positively influence students' intention to pursue a career in accounting.

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H2: Technological perception positively influences students' intention to pursue a career in accounting.

H3: Gender moderates the relationship between perceived career opportunities and students' intention to pursue a career in accounting.

H4: Socioeconomic status moderates the relationship between technological perception and students' intentions to pursue a career in accounting.

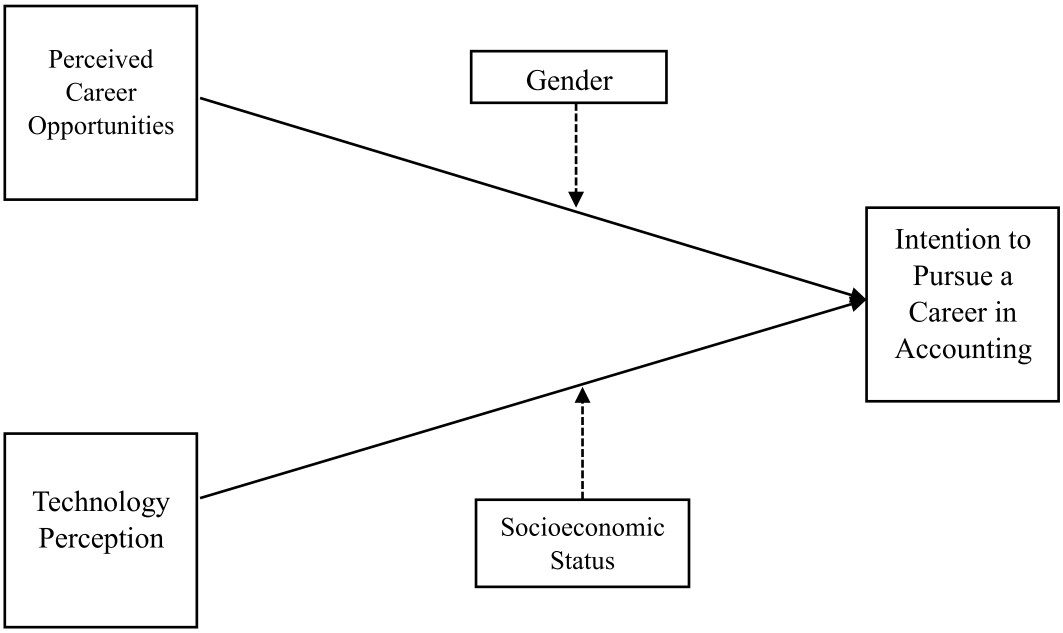

Figure 1: Intention to Pursue a Career in Accounting

Conclusion, Recommendation and Future Research

This study aims to develop a theoretical framework for understanding the reasons students are interested in pursuing accounting careers during rapidly evolving digital technologies. The research considers how students perceive their future career prospects and how they perceive technology as two major factors that will determine their choose to pursue an accounting career. This study will help to further understanding the roles that gender and socioeconomic status play as moderators of the identified factors.

This study provides three ways to extend the body of knowledge concerning accounting education. Firstly, the application of the TPB is extended through the inclusion of context specific variables that capture the implications of digitalisation for the accounting profession. Secondly, the study defines technological perception as a multi-dimensional concept which encompasses technological opportunities and threats. Thirdly, the proposed conceptual framework allows for the potential influence of gender and socioeconomic status to be examined as moderators. The cumulative contribution from this study is a contemporary conceptual framework that could underpin future empirical research and support curriculum design in accounting education.

The proposed conceptual framework offers several practical implications for multiple stakeholders. For higher education institutions, the findings highlight the importance of designing accounting curricula that integrate digital technologies such as artificial intelligence, automation, big data analytics, cloud accounting and blockchain to better prepare students for the evolving accounting profession. Accounting educators may utilise the framework to develop teaching strategies and career guidance activities that enhance students' awareness of emerging career opportunities while addressing concerns regarding technological change. Professional accounting bodies and policymakers may also benefit from the framework by designing initiatives that strengthen students' digital competencies, improve awareness of future accounting careers and reduce misconceptions regarding the impacts of technology on the profession. Furthermore, recognising the moderating roles of gender and socioeconomic status may assist universities and policymakers in developing more inclusive educational strategies that support students from diverse backgrounds and encourage greater participation in accounting education.

Future research should empirically validate the proposed conceptual framework using a quantitative research design. A cross-sectional survey may be conducted among secondary school students, pre-university students or undergraduate students who are considering accounting as their field of study. The proposed constructs may be measured using validated measurement scales adapted from prior studies while the hypothesised relationships may be analysed using Structural Equation Modelling (SEM) or Partial Least Squares Structural Equation Modelling (PLS-SEM). Given the rapid pace of digital transformation, students' perceptions of the accounting profession may evolve as emerging technologies such as artificial intelligence, automation, blockchain, cloud accounting and big data analytics become more widely adopted in professional practice. Therefore, future longitudinal studies are recommended to examine how technological developments influence students' career intentions over time. In addition, multi-group analysis may be employed to examine the moderating effects of gender and socioeconomic status while future studies may incorporate additional contextual variables such as digital literacy, technology readiness, self-efficacy, and institutional support.

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