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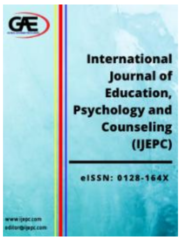

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FROM PERSONAL AND ENVIRONMENTAL FACTORS TO AI IMPACT: RETHINKING THE ACCOUNTING CAREER PATHWAY

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Abstract:

This study investigates how personal traits (self-efficacy and motivation) and environmental influences (parental and peer influence) shape accounting career choices while emphasizing the growing impact of artificial intelligence (AI) on the profession. AI is transforming accounting by automating repetitive tasks, redefining required competencies, and creating demand for digital literacy, data analytics, and technological adaptability. This study, which involved 103 accounting students, used a quantitative methodology with purposive sampling and was based on Bandura's Social Cognitive Career Theory (SCCT). Descriptive statistics and Spearman correlation were used to analyse the data, which were gathered using a structured questionnaire with career-related scales and demographic questions. Findings revealed that all four factors recorded high mean scores, with motivation ranking the highest. Correlation analysis, however, revealed that only motivation had a marginally positive association with students' profession choices; peer, parental, and self-efficacy factors exhibited negative associations. These results suggest that traditional personal and environmental factors may no longer decisively influence accounting career pathways. Instead, AI-driven changes, such as evolving skill requirements, professional certifications are linked to technology readiness, and new career opportunities shaped by automation—are becoming more influential. By integrating traditional factors with AI's disruptive role, this study explores how future accountants must adapt to shifting expectations, where success depends not only on personal drive but also on digital competence in an AI-augmented profession. The study provides theoretical insights by extending SCCT into the Malaysian context and practically by offering guidance for educators, policymakers, and parents to align career support with the realities of an AI-driven labour market. Future research should

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examine additional predictors such as digital readiness, career exposure, and global employability trends.

Keywords:

Self-Efficacy, Motivation, Parental Influence, Peer Influence, Career Decision

Introduction

Career decision-making is one of the most crucial transitions for university students in shaping their future employability, income stability, and professional identity. In Malaysia, the accounting profession is highly respected due to its crucial role in business, auditing, taxation, and financial management, the accounting profession has great esteem in Malaysia. However, the country faces challenges in meeting workforce demands. According to the Malaysian Institute of Accountants (MIA), only about 38,500 members were registered in 2023, which is far below the 60,000 target required by 2030 to support national development (The Edge Malaysia, 2023). Similarly, the worldwide accounting sector is changing, according to PwC (2022) reporting that nearly 40% of entry-level accounting tasks are now automated.

Existing research highlights the role of personal factors such as self-efficacy (belief in one's capability) and motivation (intrinsic and extrinsic drivers) as important determinants of career choice (Bandura, 1997; Lent & Brown, 2020). It has also been discovered that Environmental factors such as parental influence and peer influence have been found to shape students' aspirations (Offando & Sukma, 2023). However, recent studies highlight that technological disruption, specifically the quick advancement of AI, is having a great impact on accounting career pathways by automating repetitive tasks, increasing demand for digital literacy, and altering professional expectations (Yeah & Chin, 2025; Oben & Van Rooyen, 2022). Thus, this study explores traditional determinants with AI readiness to understand better about career decisions in the Malaysian context.

Literature Review

Bandura's (1997) Social Cognitive Career Theory (SCCT) highlights how self-efficacy, outcome expectations, and environmental supports shape career pathways, and it has been widely applied in accounting education (Lent & Brown, 2020). Moreover, Krumboltz's Social Learning Theory of Career Decision-Making (1976) reveals that learning experiences and environmental support, such as internships or mentoring may strongly influence career choices (Cheisviyanny, Ali, & Zulhamri, 2022; Azmi, 2024). Meanwhile, the Technology Acceptance Model (TAM) emphasises that technology adoption depends on perceived usefulness and ease of use (Davis, 1989). According to the recent studies show that TAM effectively describe how AI readiness influences accounting students' career interest and employability (Oben & Van Rooyen, 2022; Yeah & Chin, 2025).

According to Bandura (1997), self-efficacy refers to one's confidence in their ability to execute tasks successfully. Stronger level of self-efficacy has been linked to persistence, flexibility, and higher career potential (Umar & Bello, 2020; Suyanto et al., 2024). High level of self-efficacy in accounting students can foster resilience in facing complex technical tasks and examinations. However, contrasting evidence shows that students sometimes place a higher value on external factors, such as financial rewards or work-life balance, over self-efficacy (Hatane et al., 2022). This mixed evidence highlights the need for contextual studies.

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Motivation is a factor of key determinant to make career decisions. Motivation is divided into intrinsic motivation which driven by personal interest and extrinsic motivation is driven by rewards such as income or status. Intrinsic motivation drives a strong predictor of accounting career aspirations (Yusoff, 2024; Rianto, 2020), while extrinsic motivation is associated to job security and financial benefits (Hardiningsih, 2021). However, a study by Hatane et al (2021) indicates that motivation alone is insufficient and require reinforcement from career exposure or role models.

Parents are the important role models in shaping career pathways. Parents' support may come in the form of financial assistance, moral support, or professional guidance. Significant parental influence is very strong, especially when parents themselves are professionals (Cheisviyanny et al., 2022; Chaerunisak et al., 2024). Yet, (Norizan, 2023) found that students' personal interest sometimes takes precedence over parental expectations whereas parental influence is not always dominant.

Peers often provide academic support, exchange their experiences, and shape perceptions of career pathways. Positive peer influence can motivate students to choose accounting by shared goals and group motivation (Khalid & Abdul Rauf, 2020; Azmi, 2024). But, according to a study by Chi et al (2022) discovered that peer influence is statistically insignificant, indicating it has a supplementary role rather than primary role.

Prior studies (Table 1) shown that personal factor such as self-efficacy and motivation, plays a role with environmental influences such as parental and peer influence, in shaping students' career aspirations. Yet, few studies explored these factors collectively within the Malaysian context. Therefore, this study explores how self-efficacy, motivation, parental influence, and peer influence impact students' decisions to pursue accounting as career pathway by providing insights into whether traditional determinants remain relevant or if new drivers are relevant.

Table 1: Summary of Past Findings on Career Decision-Making Factors

Factor	Author	Findings
Self-Efficacy	Umar & Bello (2020); Suyanto et al. (2024); Hatane et al. (2022)	Shows a positive correlation with persistence and flexibility, but sometimes surpassed by external rewards.
Motivation	Yusoff (2024); Rianto (2020); Hardiningsih (2021)	Intrinsic motivation predicts aspirations while extrinsic drive to job security and financial rewards.
Parental Influence	Cheisviyanny et al. (2022); Chaerunisak et al. (2024); Norizan (2023)	Parental influence may strongly effects career choice, but override with personal expectations.
Peer Influence	Khalid & Abdul Rauf (2020); Azmi (2024); Chi et al. (2022)	Peers provide encouragement and support yet some study indicates weak influence.
AI Readiness	PwC (2022); The Guardian (2025); Oben & Van Rooyen (2022); Yeah & Chin (2025); Maneksi Journal (2025)	AI transforms accounting role by automating tasks and students' readiness remains low.

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Notably, the usage of artificial intelligence (AI) is increased by altering accounting career pathways. Bookkeeping and auditing tasks are reduced by automation and shifting focus to analytical, strategic, and assurance roles (PwC, 2022; The Guardian, 2025). Studies indicate that students' readiness for AI positively correlates with perceived employability career optimism and (Oben & Van Rooyen, 2022; Yeah & Chin, 2025). Nonetheless, a study on June 2025 revealed that Malaysian students are not well-prepared for AI, as most of them are lack of confidence in AI-driven accounting roles (Maneksi Journal, 2025).

In conclusion, the literature review reveals that both personal and environmental factors may contribute to accounting students' career choices, although their result may vary across contexts. Refer Table 1 for details. Simultaneously, the emergence of AI is reshaping the profession by shifting attention toward digital readiness and advanced skills. Yet, evidence indicates that students' readiness for AI remains lacking, suggesting a gap between aspirations and future professional demands.

Methodology

This study employed a quantitative research design with purposive sampling. The population comprised UPSI accounting students enrolled in AT08 (Bachelor of Education in Accounting) and AE02 (Bachelor of Accounting). A total of 103 students from these two programs are involved in this study. Focusing specifically on students from (AT 08) and (AE 02) represent the broader group of individuals whose career decisions in accounting are influenced by various factors, such as self-efficacy, motivation, parental and peer influence.

Research Design

Figure 1 shows the process of obtaining data for this study.

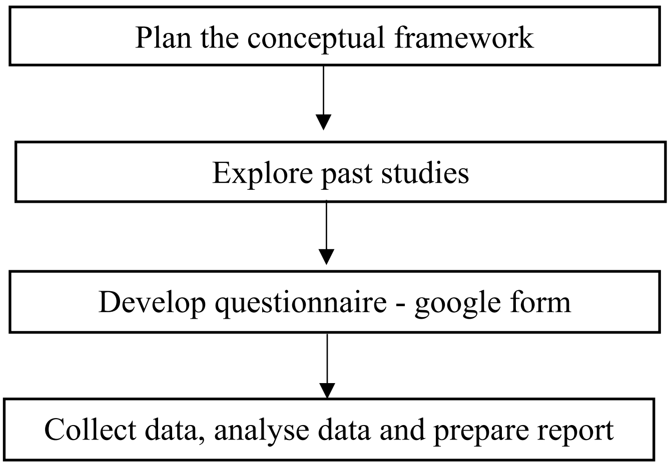

Figure 1: Process Of Obtaining Data

Research Instrument

The survey used a questionnaire method which was created using Google Form and distributed to respondents via online platform. The questionnaire consists of three sections. Section A consists of respondent's demographic information, and information related to their decision to pursue accounting as a career pathway. This section includes items such as gender, age, course enrolled, current semester, and CGPA. Section B consists of items related to parental and peer

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influence on accounting students' decision to pursue accounting as a career. Meanwhile, Section C consists of items related to self-efficacy and motivation factors that influence on accounting students' decision to pursue accounting as a career.

Table 2: Questionnaires Development According to Research Aspect

Section	Statement	Number of Items	Source
A	Respondent's demographic information	9	Self-Created
B	Parental influence	6	Adapted and modified Hashim and Embong (2015)
	Peer influence	5	
C	Self-efficacy	4	Adapted and modified Sondakh & Tulung (2024), Di Domenico et al. (2022), Gumbo & Mutengezanwa (2022)
	Motivation	4	
	Total	**28**	

Data Analysis
All the data of this study will be analysed using Descriptive Analysis and Inferential Analysis which is Spearman Correlation analysis using Statistical Package for Social Science (SPSS) software. Descriptive analysis was used to measure the most dominant factors that influence UPSI students' decision to pursue accounting as a career pathway. For the Likert-scale items, descriptive analysis such as mean scores and standard deviations were calculated to identify overall patterns of respondent agreement.

Moreover, Spearman Correlation Analysis was used in this study to examine the strength and relationship between the independent variable and dependent variable. The main reason for using Spearman Correlation Analysis is because the data were collected in ordinal form. The independent variables (self-efficacy, motivation, parental influence, and peer influence) are measured using a 4-point Likert scale, which produces ordinal data (ranked but not continuous). Dependent variable of this study was measured through a single item that was asked in a questionnaire, whether respondents have made a strong decision to pursue accounting as a career pathway.

Findings
Findings of the study will be presented in descriptive (Table 3) and inferential analysis (Table 4). Major findings will be shown using Spearman Correlation Analysis.

Descriptive Analysis
The analysis aims to identify the dominant factor that influence students' decision to pursue accounting as a career pathway. Mean scores indicate the general trend of responses while standard deviation shows the response variation among students.

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Table 3: Mean Score Analysis

Variable	Mean	Standard Deviation	Level
Self-Efficacy	3.30	0.61	High
Motivation	3.44	0.58	High
Parental Influence	3.17	0.62	High
Peer Influence	2.93	0.79	Moderate

The analysis shows that motivation was the strongest factor (M = 3.44), followed by self-efficacy (M = 3.30) and parental influence (M = 3.17). Peer influence recorded the lowest mean (M = 2.93), indicating only moderate impact. Overall, motivation was the most dominant factor shaping students' decision to pursue accounting.

Inferential Analysis

The Spearman Correlation Analysis was performed to identify the capability and direction of the relation between the independent variables which are self-efficacy, motivation, parental influence, and peer influence and dependent variable which is, career decision to pursue accounting. The correlation coefficient (r) shows the extent of dependency between the variables. A positive indicates a direct relationship, but a negative value shows an inverse relationship between the variables. Spearman Correlation helps to uncover independent variables which have a significant correlation with the dependent variable.

Table 4: Spearman Correlation Analysis

Factors	Correlation Coefficient	Sig. (2-tailed)
Self-Efficacy	0.147	0.138
Motivation	0.188	0.058*
Parental Influence	0.138	0.165
Peer Influence	0.111	0.266

Spearman Correlation analysis shows that none of the factors significantly influenced students' decision to pursue accounting. Although motivation had the highest correlation, it was only significant at the 0.10 level, not the standard 0.05. These results suggest that traditional personal (self-efficacy and motivation) and environmental factors (parental influence, and peer influence) may no longer decisively influence accounting career pathways.

The findings of this study shows that traditional personal and environmental factors, such as self-efficacy, parental, and peer influence, may no longer play a crucial role in shaping accounting career pathways. Even though motivation shows a weak positive determinant, the overall influence of these traditional factors shows limited influence. This is consistent with recent research that emphasize that accounting students are increasingly driven by practical considerations, such as employability, professional growth, and technological readiness, rather than by family or peer expectations (Rahman & Hassan, 2021; Ali & Kamaruddin, 2024).

Instead, emerging influences are becoming more important. Students giving more importance on supportive work environments, attractive financial rewards, and meaningful career exposure through internships and training. Moreover, students are having higher outcome expectations which align with career stability and growth opportunities to make a career decision. Professional certifications such as ACCA and CPA have enhanced employability. Furthermore, COVID-19 pandemic introduced cultural shifts, which have made Gen Z students to be more

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independent, prioritizing secure and demandable careers over traditional influences. These results reinforce the perception of accounting career pathways are increasingly shaped by external opportunities and future-oriented expectations.

A critical factor that emerged from this study is the disruptive role of artificial intelligence. AI is reshaping the accounting profession by automating routine tasks such as bookkeeping and audit sampling, thereby reducing the significance of personal ambition or parental influence in career decisions. Furthermore, the demand for new competencies in data analytics, digital literacy, and critical thinking places technological readiness at the centre of career planning. The globalization of opportunities enabled by AI-powered tools also weakens the role of local environmental influences, as students now envision accounting careers beyond traditional geographic boundaries. However, AI also introduces uncertainty, as students must weigh concerns over job security and role redefinition when considering career options.

In short, the expanding impact of AI-driven transformation on the accounting profession may be help to explain the limited influence of traditional factors in this study. Success in the future rely not only on motivation or family support but also on adaptability, technological skills, and readiness to engage with intelligent systems. These findings, theoretically extend Bandura's Social Cognitive Career Theory (SCCT) into a digital context, where personal and environmental factors interact with emerging technological drivers. Practically, they emphasize the need for parents, policymakers, and educators to modernise career guidance strategies by embedding AI awareness, digital readiness, and professional exposure into accounting education. In future, researcher should examine additional predictors such as global employability, digital certifications, and AI readiness to capture the evolving dynamics of career choice in an AI-integrated labour market.

Table 5: Summary for Main Findings

Aspect	Key Findings	Implication
Descriptive Analysis – Mean Score	Motivation was the strongest factor, followed by Self-Efficacy, Parental Influence and Peer Influence	Motivation appears to be the dominant factor, but peer influence plays only a moderate role.
Inferential Analysis– Spearman Correlation	No factor significantly influenced students' career decision at $p < 0.05$. Motivation had the highest correlation ($r = 0.188$, $p = 0.058$), significant only at the 0.10 level.	Traditional personal and environmental factors are no longer decisive predictors of career decisions.
Shifts in Influences	Students prioritize employability, growth, financial rewards, and professional certifications (e.g., ACCA, CPA). Career exposure (internships, training) and work environment are increasingly influential. COVID-19 shaped Gen Z preferences: independence, stability, and marketability.	Career decision-making is driven more by external opportunities and future-oriented expectations than by family/peer influence.
Role of Artificial Intelligence (AI)	AI automates routine accounting tasks, reducing reliance on personal ambition or parental influence.	Career readiness depends on adaptability to AI-driven transformation and technological competence.

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Conclusion

The objectives of this study were partially achieved (i.e., Motivation). While motivation remains a dominant determinant of accounting career decisions, the limited influence of self-efficacy, parental, and peer factors indicates a shift away from traditional determinants. AI readiness and employability expectations now play a stronger role. Theoretically, this study extends Social Cognitive Career Theory by incorporating digital readiness. Practically, it suggests the need for educators and policymakers to integrate AI-related skills into accounting curriculum.

The disruptive role of Artificial Intelligence is emerging as a transformative force in shaping perceptions of the accounting profession. Automation of routine tasks, rising demand for digital literacy, and the globalization of accounting opportunities are pushing students to evaluate their career choices through the lens of technological readiness. AI not only redefines the skillset required of future accountants but also reshapes job roles, with early exposure to managerial responsibilities and strategic tasks becoming more feasible. Thus, AI readiness now acts as a potential intervening factor that may weaken the influence of traditional personal and environmental drivers.

The study provides fresh insights by showing that environmental influences such as parental and peer support are no longer decisive, which contrasts with earlier studies that emphasized family and social factors as critical drivers. The study provides awareness of how post-COVID-19 cultural shifts influence Gen Z career decision-making, showing their preference for independence, stability, and marketability in career choices. It also contributes to the broader discourse on how AI-driven disruption is redefining professional landscapes, offering a roadmap for preparing future accountants for a technology-integrated labour market.

Implication of Study

For the upcoming accounting students, findings of this study highlighted the importance of considering more than personal factors (self-efficacy and motivation) and environmental factors (parental influence and peer influence) when considering accounting as a career pathway. Future students are encouraged to give more focus on practical and career relevant factors such as financial rewards, career outcome, career exposure, professional certifications, and technology advancement in the accounting profession. Students are also encouraged to become more technology-driven to be prepared to master digital accounting tools such as AutoCount, Sap, and Xero in future careers. Students are also encouraged to adapt to this fast-paced evolving world and become more flexible in cloud-based work environments. This transformation is essential as the growing demand for accountants with proper skills in data analytics, automation, and remote auditing indicates students to be proactively seeking competencies during their studies.

Limitation

This study had several limitations. The independent variables were limited to four traditional factors (self-efficacy, motivation, parental and peer influence), which may no longer reflect the real determinants of career choice in today's technology-driven job market. Emerging factors such as digital competencies, professional certifications, and career outcomes were not examined, which may explain the insignificant results. The sample was also restricted to UPSI students from AT08 (Bachelor of Education in Accounting) and AE02 (Bachelor of Accounting) programs, limiting generalizability to other accounting-related courses.

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Suggestions for Future Research

This study was limited to accounting students from a single public university (UPSI) and only two programs (AT08 and AE02), making the findings less generalizable to the wider population of Malaysian accounting students. Future research should include students from multiple public and private universities, as well as other related programs such as finance and business, to provide a broader and more representative view. In addition, this study used only a quantitative approach, future studies should adopt mixed methods by incorporating qualitative data through interviews or focus groups to capture deeper insights into career decision-making. Finally, since traditional factors like self-efficacy, motivation, parental and peer influence appear insufficient to explain students' choices today, future research should integrate more contemporary variables such as technological competencies, employability, professional certifications, and outcome expectations to reflect the shifting priorities of Gen Z.

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