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FOUNDATION STUDENT PERSPECTIVES ON ACCOUNTING PROGRAMME OFFERINGS

Norlaila Mazura Hj. Mohaiyadin^{1*}, Hafizah Mat Nawi², Mohammad Noor Abdullah³, Mohd Abdullah Jusoh⁴

¹ National Defence University of Malaysia
Email: norlaila@upnm.edu.my

² National Defence University of Malaysia
Email: hafizah.matnawi@upnm.edu.my

³ National Defence University of Malaysia
Email: mohammadnoor@upnm.edu.my

⁴ National Defence University of Malaysia
Email: mohdabdullah@upnm.edu.my

* Corresponding Author

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Abstract:

In the past five years, research exploring accounting programs from the perspective of Social Cognitive Theory (SCT) has been scarce, particularly in Malaysian contexts. Existing studies often focus on settings outside Malaysia. The predominant methods employed were quantitative, with fewer instances of qualitative approaches. In practice, there is a high demand for professional accountants in Malaysia, as the government aims to have 60,000 professional accountants by 2030. However, the number of certified accountants currently falls below 70%. Due to the theoretical and practical gaps, this study aims to identify reasons accounting programmes should be offered at the National Defence University of Malaysia (NDUM) through the lens of SCT. This study employed qualitative methods aligned with an interpretive research philosophy, utilising surveys as a research strategy, supporting documents and observations. The sample of this study consisted of 28 foundation students following the Introduction to Accounting course during Semester 1, 2023/2024, using a purposive sampling technique. In the behavioural element, findings showed two factors in this element, including interest in accounting and hard work. Meanwhile, three factors in the cognitive element were revealed, which comprised fostering knowledge on financing, possessing basic accounting knowledge, and the nature of the accounting subject. In the environmental element, two factors were observed in this element, consisting of the influence of parents, role models and lecturers, as well as the high demand for employment. Theoretically, this study contributes to adding value

to the existing literature and theory development. Practically, it contributes to the potential that accounting programmes can be offered at NDUM.

Keywords:

Accounting Programme Offerings, Interpretive, Social Cognitive Theory.

Introduction

Over the last five years, research on the offering of accounting programmes through the lens of social cognitive theory (SCT) has been quite limited; even if there are, most of them focus on settings outside Malaysia. For instance, Djatej, Chen, Green, Eriksen and Zhou (2015) in the United States of America, as well as Oben and Van Rooyen (2023) in South Africa. Moreover, studies related to accounting programmes offered in institutions of higher learning have not been studied for a long time, if any in 2016 by Alanezi, Alfraih, Haddad and Altaher (2016) in Kuwait. Studies in the Malaysia context, such as Heang, Ching, Mee and Huei (2019), focused on the early employment problem of fresh accounting graduates; Chow and Ling (2020) focused on enhancing accounting student internship programmes; Hashim and Ghani (2020) focused on accounting students' intention to professional qualification; Ramli and Surbaini (2021) focused on online learning experiences during pandemic; Eugenio, Carreira, Miettinen and Lourenço (2022) focused on level of sustainability concerns of Higher Education Institutions (HEIs) in Malaysia and Philippines in engaging sustainability accounting; while Parsimin, Haron, Jamil, Ramli and Salleh (2023) focused on accounting ethics education and ethical behaviour.

While there have been numerous reforms and studies on accounting programs in Malaysia, this topic remains relatively new within the context of the National Defence University of Malaysia (NDUM). Furthermore, most of the methods used were focused on quantitative methods and less on qualitative methods, such as Lent and Brown (2019), Hashim and Ghani (2020), as well as Oben and Van Rooyen (2023). In practice, there is a high demand for professional accountants in Malaysia, as the government aims to have 60,000 professional accountants by 2030. However, the number of certified accountants currently falls below 70%. Moreover, according to the Association of International Certified Professional Accountants (AICPA), in the last several years, the number of students majoring in accounting has declined significantly, with reports showing some sobering statistics, including a 2.8% decrease in accounting bachelor's graduates in the 2019–2020 academic year, an 8.4% decrease in accounting master's graduates, and a 17% decrease in new Certified Public Accountant (CPA) exam candidates. At many universities, this trend seems to be continuing through 2022 and 2023. This decline clearly poses a challenge for educators in recruiting new students, with its effects extending well beyond business schools (The Association of International Certified Professional Accountants, 2021).

Table 1: Number Of Accountants Production

Detail	2010	2017	2020 (Target)	2023 (Recent)
Number of Initial accountants production			60,000 number of accountants	Deficit more than 38,500 number of accountants
Growth of MIA membership		2.5 p.a.		

(Source: Researchers)

Table 1 shows the data extraction from The Malaysian Institute of Accountants in 2023. Although Putrajaya in its Economic Transformation in 2010 said it targeted to produce 60,000 accountants in the country by 2020 but not achieved (The Malaysian Institute of Accountants, 2023). According to The Malaysian Institute of Accountants (2023), it indicated by the data from The Malaysian Institute of Accountants, deficit more than 38,500 number of accountants needs to be registered. In 2017, a regulator and developer of the profession in Malaysia, says its total membership growth for the last six years, averaging 2.5% per annum and Malaysia's accountant-population ratios is inferior compared with other countries (The Malaysian Institute of Accountants, 2023).

In the latest 2023 AICPA Trends Report, bachelor's degree completions in accounting dropped 7.8% from 2021–2022 after a steady decline of 1-3% per year since 2015 - 2016. Master's degree completions also fell in 2021–2022 (-6.4%), but the percentage decline was significantly less than in 2019 - 2020 (The Association of International Certified Professional Accountants, 2023). Due to the theoretical and practical gaps, this study aims to identify reasons why accounting programmes should be offered at the National Defence University of Malaysia (NDUM) through the lens of SCT. This study contains an introduction, literature review, research methodology, findings and discussion, and ends with a conclusion and recommendations. This paragraph concludes the introduction, while the subsequent section delves into the literature review for this study.

Literature Review

This literature review is subdivided into two: 1) accounting programme selection, 2) theory applied, and 3) conceptual framework. Theory applied discuss the existing theories applied based on the literature review that related to this study. The conceptual framework of this study explains the underpinning theory for this study, which refers to Social Cognitive Theory (SCT). The next sub-section explains the accounting programme selection.

Accounting Programme Selection

This sub-section is very important to guide the researchers in achieving the objectives of the study, referring to identifying reasons accounting programmes should be offered at the National Defence University of Malaysia (NDUM). Accounting programme selection includes an interest in accounting and hard work, family members, accounting instructors, and accounting career choices. The next sub-section elaborates on interest in accounting and hard work.

Interest in Accounting and Hard work

Researchers found that interest and hard work are factors related to accounting programmes in multiple scopes, such as requirements for accounting jobs (Nguyen, Nguyen, Nguyen, Le & Do, 2020), understanding students' choice in selecting accounting as a major (Awadallah & Elgharbawy, 2021) and factors to succeed in accounting interns (Machera, 2023). Nguyen, Nguyen, Nguyen, Le and Do (2020) mentioned that hard work is one of the requirements for an accounting job. Furthermore, Awadallah and Elgharbawy (2021) found that personal interest is among the factors in understanding students' choice in selecting accounting as a major using Reasoned Action Theory. In addition, Machera (2023) revealed that hard work and effort among interns in accounting programmes are two factors to success.

Family Members

Vijayakumar and Vincilin (2020) found that family support influences the intention to pursue a professional accountancy qualification in Malaysia. Muhamad, San, Ni and Safingi (2020) suggested how female accountants could combine their careers with families. Awadallah and Elgharbawy (2021) also found that family was one of the factors in understanding students' choice in selecting accounting as a major using Reasoned Action Theory. In another study, Frans (2022) mentioned that family played a vital role in achieving professional qualification in South Africa. Offering accounting as a subject in high school and having a family member in the accounting field are factors that influence students' career intentions, according to the theory of Social Cognitive Career (Oben & Van Rooyen, 2023). In the scope of career interests in Sharia Financial Institutions, Nurmawati and Amaliyah (2024) found that the family environment influences positive career choices in the field service of Islamic finance institutions in Indonesia through the lens of the Planned Behaviour Theory.

Accounting Instructors

According to Suryani (2018), accounting teachers, professional bodies and researchers should focus on high school learners if they want to address the decline in the number of learners studying accounting at high school. Vijayakumar and Vincilin (2020) discovered that academic advisors support the intention to pursue a professional accountancy qualification in Malaysia. Meanwhile, Awadallah and Elgharbawy (2021) found that personal interest was one of the factors in understanding students' choice in selecting accounting as a major using reasoned action theory. Frans (2022) presented the influence of instructors in achieving professional qualifications in South Africa. It showed that the influence of the accounting instructors was also a variable that attracted students to the field of accounting. On the other hand, Wibowo, Bagis and Pratamasari (2023) reported an increase in student interest in becoming Islamic entrepreneurs after attending Islamic entrepreneurship lectures through the lens of the Planned Behaviour Theory.

Accounting Career Choice

Rosalina, Yuliari, Purnamasari and Zati (2020) found that three factors, namely the intrinsic value factor of the job, the professionalism factor and the labour market factor, have an effect of up to 77.3% on the selection of public accountant careers in the lens of Maslow's Motivation Theory perspective. In addition, Awadallah and Elgharbawy (2021) demonstrated that perception of job prospects was one of the factors in understanding students' choice in selecting accounting as a major using Reasoned Action Theory. According to Oben and Van Rooyen (2023), the most influential accounting outcome expectation for learners' career choice was receiving an excellent job offer and earning an attractive salary as an accountant through the lens of Social Cognitive Career Theory. This shows that the accounting career is determined by a good accounting job offer with a good salary.

Theory Applied

As continuation from the previous sub-topic, this section discuss on the theory applied for this study. Researchers in opinion, the potential theory applied for this study including Reasoned Action Theory, Planned Behaviour Theory, and Social Cognitive Theory. Porter & Woolley (2014) identified vocational factors and psychological traits and factors of accounting graduates in making their career decisions based on Reasoned Action Theory by Ajzen and Fishbein (1980). According to Ajzen and Fishbein (1980), favourable attitudes and perception of social norms affected an individual's behaviors. Positive social norms develop as the

members of the individual's social group (i.e., parents, spouse, teachers, peers, etc. whose opinion the individual respects) express approval of the behavior (Ajzen & Fishbein, 1980). This means students who believe that their parents and peers approve of majoring in accounting are more likely to major in accounting. However, researchers' in opinion reasoned action theory limited to favourable attitudes, perception of social norms, and limited to explain the findings of this study because several factors not were taking into account.

Based on the literature review, Planned Behaviour Theory adds the concept of behavioral control to reasoned action theory. It would predict that people would believe that they have ability to success in a phenomenon. Reasoned Action Theory defines attitude as the interaction of the importance of a behavioral belief the perceived likelihood of the outcome of the behavior. However, some of the studies separated between attitude and belief such as on attitude (Tan & Laswad, 2006) and behavioral beliefs (Jackling & Keneley, 2009). Empirical evidences show that the application of this theory was limited and due to this gap, researchers in opinion used the Social Cognitive Theory to underpin this study.

Social Cognitive Theory (SCT), a triadic reciprocal causation framework by Bandura (1986). According to Bandura (1986), SCT was the cognitive formulation of social learning theory, that cover the three elements; behavioural, cognitive, and environmental. Paek and Hove (2012) mentioned that the perceived social norms should also considered with personal norms or behavioural element in SCT. Perceived social norms element from the Reasoned Action Theory also described well in behavioural element of SCT. Stajkovic and Luthans (1998) mentioned that the cognitive element recognises the influential contribution of thought process to attitudes. Attitudes element from the Reasoned Action Theory also described well in cognitive element of SCT. Furthermore, belief element in the Planned Behavior Theory limited to the social norms, meaning discussions on the other factors still limited. One more element in the SCT closed this gap, which was referring to the environmental element. This shows that SCT was a more comprehensive theory, compared to the previous two theories and more comprehensive to explain the findings of this study, and presented in the conceptual framework.

Conceptual Framework

Table 2 displays the conceptual framework of this study, which adopted the Social Cognitive Theory (SCT) by Bandura (1986). Researchers found out that Rana and Dwivedi (2015) partially adopted SCT on e-government adoption. Djatej et al. (2015), Lent and Brown (2019), as well as Oben and Van Rooyen (2023) adopted SCT by Bandura (1986) but extended it to Social Cognitive Career Theory (SCCT). Meanwhile, Rana and Dwivedi (2015) did not fully utilise SCT, but self-efficacy and outcome expectations from SCT existed in the study. Researchers categorised self-efficacy and outcome expectations under the cognitive element, as cognitive represents the cognitive basis of knowledge transfer, as stated by Gick and Holyoak (1987).

Researchers also discovered that Djatej et al. (2015) modified the SCT to Social Cognitive Career Theory (SCCT), which focused on behavioural elements in understanding students' major choices but was limited to cognitive and environmental elements. Djatej et al. (2015) used two theories, SCT and Reasoned Action Theory (RTA), to explain other factors. Self-efficacy: belief in skills' proficiency, stronger personal interest, ability to undertake and persistence and favourable attitude were the items to explain the behavioural element of SCT.

Researchers found that Lent and Brown (2019) employed the SCT and SCCT to underpin their study on interest, choice, and performance models. Lent and Brown (2019) mentioned that career choices paired with interest, self-efficacy and outcome expectations fall under the behavioural element, as interpreted by Djatej et al. (2015). Furthermore, researchers interpreted that pairing choice actions, choice goals, and learning experiences, as described by Lent and Brown (2019), falls under the cognitive element.

Oben and Van Rooyen (2023) also used the SCCT to interpret self-efficacy expectations, outcome expectations and personal goals to explain the cognitive element in the study of rural high school learners' intentions to pursue an accounting career. Oben and Van Rooyen (2023) also interpreted personal inputs and background contextual affordances to explain the environmental element. According to Rietveld, De Haan and Denys (2013), social affordances refer to possibilities for social affordances offered by the environment. Researchers typically interpret each verbatim carefully to categorise it into elements of this theory, such as behavioural competencies, cognitive development and social factors, which are further detailed in the findings and discussion section.

Table 2: Conceptual Framework

Social Cognitive Theory	Partially adopted Social Cognitive Theory	Modified of Social Cognitive Theory: Social Cognitive Career Theory (SCCT)		
Bandura (1986)	Rana & Dwivedi (2015)	Djatej, Chen, Green, Eriksen, & Zhou (2015)	Lent & Brown (2019)	Oben & Van Rooyen (2023)
Behavioural		<ul style="list-style-type: none"> Self-efficacy: Belief in skills' proficiency <ul style="list-style-type: none"> Stronger personal interest Ability to undertake and persistence Favourable attitude 	<ul style="list-style-type: none"> Interest and choice - Pairing with interest and self-efficacy and outcome expectations 	
Cognitive	<ul style="list-style-type: none"> Self-efficacy Outcome expectations 		<ul style="list-style-type: none"> Pairing with choice actions and choice goals Learning experiences 	<ul style="list-style-type: none"> Self-efficacy expectations Outcome expectations Personal goals
Environmental		<ul style="list-style-type: none"> Person inputs and background contextual affordances: <ul style="list-style-type: none"> Family Ethnicity 		

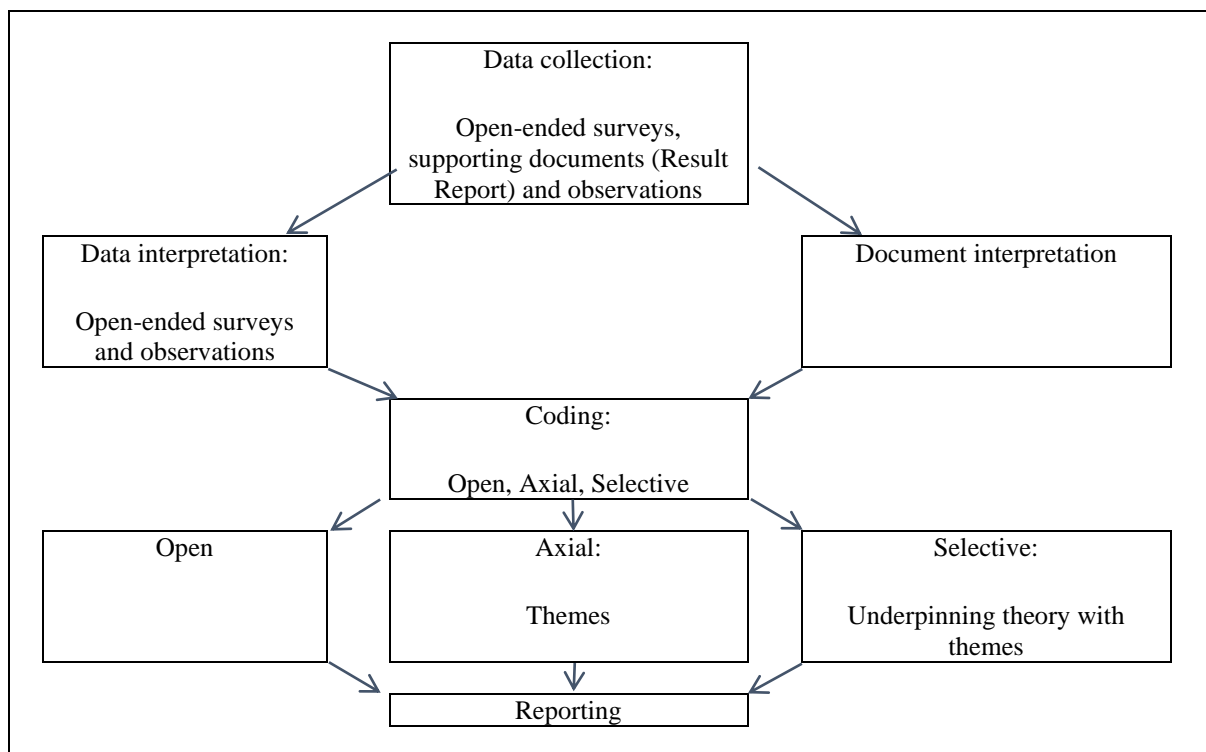
(Source: Researchers)

Research Methodology

This study employed qualitative methods, consistent with an interpretive research methodology, as outlined by Hoepfl (1997) and Walsham (1995). According to Hoepfl (1997), there were compelling justifications for choosing qualitative methodologies in educational research. The interpretive aspect of qualitative research sets it apart, seeking to reveal the

significance of events for the individuals involved and the researcher's understanding of their meanings (Hoepfl, 1997). Contrarily, Walsham (1995) and Vaast and Walsham (2005) argue that the interpretative research philosophy acts as a guide for producing the final outcome of the research, which involves developing a conceptual framework. The current study builds upon Machera's (2023) research, which adopts an interpretative research philosophy to examine the elements that influence student engagement in an internship accounting program. The participants were chosen using a purposive sampling method. Illustration 1 shows the qualitative data procedure for this study. This study utilised an open-ended survey, supplemented by supplementary materials and observations. The surveys were administered via Google Forms. This data collection approach is similar to the web surveys conducted by Tourangeau, Couper, and Conrad (2004) and Ballantyne, Packer, and Sutherland (2011). In a similar manner, Lapum et al. (2022) utilised the interpretive methodology to administer an open-ended survey on equality, diversity, and inclusion in open education resources, with a specific emphasis on the perspectives of students.

Illustration 1. Qualitative Data Procedure For This Study



Through observations, it was found out all respondents voluntarily filled up the Google Form and showed their commitment to give feedback to the survey. Triangulation was made in validating the data using surveys, supporting documents (Result Report), and observations. At least three approaches were used to meet the triangulation for data validation (Yin, 2016) and data reliability (Patton, 2015). Moreover, multiple perspectives were obtained by interviewing numerous respondents on the issue to enhance reliability (Aman, Hamzah, Amiruddin, & Maelah, 2012; Patton, 2015). The data was analysed using the coding, which includes open, axial, and selective codings by Corbin and Strauss (2015) manually.

Findings and Discussion

The findings of this study were organised according to the conceptual framework of this study, as presented in Table 2 in the literature review section. There were three elements in the SCT: behavioural, cognitive and environmental. Prior to that, Table 3 shows the details of the respondents. A total of 19 male students participated in this study, with most obtaining grades of B- and above, while 9 female students participated, with most achieving grade A. Data in Table 3 was taken from the Principles of Accounting (FSM0726), Semester 1, 2023/2024 Result Report.

Table 3: Details Of Respondents

Respondent No.	Metric No.	Gender	Grade obtained for Principles of Accounting during foundation
R1	1230597	Male	C-
R2	1230689	Female	A
R3	1230539	Male	A
R4	1230705	Female	A
R5	1230592	Male	B+
R6	1230658	Female	A-
R7	1230723	Female	A
R8	1230746	Female	A
R9	1230527	Male	A
R10	1230717	Female	A
R11	1230724	Male	A-
R12	1230287	Male	B-
R13	1230509	Male	B-
R14	1230611	Male	B-
R15	1230598	Male	A
R16	1230494	Female	A-
R17	1230653	Male	A
R18	1230651	Male	A-
R19	1230721	Female	A
R20	1230499	Male	A
R21	1230743	Male	A+
R22	1230525	Male	B+
R23	1230131	Female	A
R24	1230215	Male	A
R25	1230668	Male	C+
R26	1230659	Male	B+
R27	1230660	Male	A
R28	1230543	Male	B+

Behavioural Element of SCT

The findings indicated that interest in the accounting subject and hard work align with the behavioural element of SCT. In line with the conceptual framework, interest was identified as a factor explaining the behavioural element, supported by studies such as the emphasis on stronger personal interest by Djatej et al. (2015) and the concept of choice paired with interest by Lent and Brown (2019). Awadallah and Elgharbawy (2021) mentioned that personal interest is among the factors in understanding students' choice in selecting accounting as a major, but it was applicable to this study, which was focused on identifying reasons for accounting programmes should be offered at the NDUM through the lens of SCT. Researchers found 11 respondents who expressed their interest in learning accounting, with their responses recorded as follows:

- R3(3.1): ...I like to study accounting...
- R4(4.1): ...I like to learn more about accounting subject...
- R7(7.1): ...I like subjects related to calculations. I can easily deal with the subject...
- R9(9.1): ...I like to study accounting...
- R10(10.1): ...I have been interested in studying accounting since secondary school...
- R11(11.1): ...I am interested in studying accounting...
- R16(16.1): ...I am interested in learning more about accounting...
- R17(17.1): ...I want to have a degree in accounting...
- R18(18.1): ...I like accounting since I was in secondary school...
- R21(21.1): ...I like accounting...
- R23(23.1): ...I like accounting...

Furthermore, it was seen that hard work was a factor interpreted within the behavioural element of SCT. This finding demonstrates that the new item, 'hard work,' explains the behavioural element of SCT in terms of favourable attitudes, as noted by Djatej et al. (2015). According to Nguyen, Nguyen, Nguyen, Le and Do (2020), hard work is one of the requirements for accounting jobs and Machera (2023) mentioned that hard work among interns of accounting programmes is a factor in success. According to Elçi, Şener and Alpkın (2011) and Boroomand and Smaldino (2021), the term hard work explains the behaviour. The following was feedback from a respondent:

- R27(27.1): ... Personally, I think accounting is a very heavy subject for me, but as long as I keep doing the exercises given to me, I will master the nature and rule...

Cognitive Element of SCT

In the cognitive element, three factors were found in the cognitive element, which comprised fostering knowledge on financing, possessing basic accounting knowledge and the nature of accounting subject. Three respondents provided feedback on how the subject of accounting can foster an understanding of financing, as follows:

- R1(1.1): ...best practices for financial aid...
- R20(20.1): ...It provides a strong understanding of financial principles, enhances analytical and problem-solving skills, and opens doors to diverse career opportunities in areas such as auditing, taxation, and financial analysis...
- R27(27.2): ...the accounting subject taught me to be a professional in managing my personal finances, so it was a good way to train myself...

In this element, six respondents provided feedback on possessing basic accounting knowledge, with the following responses:

- R5(5.1): ...I have basic accounting...
- R13(13.1): ...I have basic knowledge of accounting...
- R19(19.1): ...I like to do accounting because it was my major subject when I was in secondary school...
- R22(22.1): ... I have basic accounting...
- R24(24.1): ...I have basic accounting...
- R28(28.1): ...I have basic accounting...

Fostering knowledge on financing and possessing basic accounting knowledge were the two items to describe the outcome expectations on accounting programme from the perspective of foundation students, as consistent with Rana and Dwivedi (2015) as well as Oben and Van Rooyen (2023), who interpreted outcome expectations to explain the cognitive element. Furthermore, three respondents gave feedback on the nature of the accounting subjects, namely fun to study, systematic and easier to study under the cognitive element of SCT. The nature of accounting subject was the item to describe the learning experiences categorised in cognitive element, consistent with Lent and Brown (2019). The following were the feedbacks from respondents:

- R2(2.1): *...I think accounting is quite fun if you really understand what's going on...*
R6(6.2): *...I obsess doing...accounting because it is systematic...*
R14(14.1): *...I think this course easier to understand...*
R19(19.2): *...I think this subject is easier than Basic Mathematics and Statistics...the only calculating subject that I can scored...*

Environmental Element of SCT

Oben and Van Rooyen (2023) interpreted personal inputs and background contextual affordances to explain the environmental element. Social affordances refer to possibilities for social affordances offered by the environment (Rietveld, De Haan & Denys, 2013). In terms of personal inputs and background contextual affordances, three factors were observed in this element, including the influence of parents, role models and lecturers, as well as the high demand for employment. In terms of the influence of parents, five studies were observed to be consistent with the following findings, including Vijayakumar and Vincilin (2020) on intention to pursue a professional accountancy qualification, Muhamad, San, Ni and Safingi (2020) on female accountants, Awadallah and Elgharbawy (2021) on understanding students' choice in selecting accounting as a major, Frans (2022) on professional qualification, Oben and Van Rooyen (2023) on accounting subject offering at high school, as well as Nurmawati and Amaliyah (2024) on the field service of Islamic finance institution. The following was the feedback from the respondent:

- R6(6.1): *...My parent inspired me to be an accountant... I want to be an army like Brig Jen... Ma'am (accounting lecturer) also inspired me to keep going on accounting...*

In terms of role models and lecturers, this finding is also consistent with Suryani (2018), who found that the role of accounting teachers in addressing the decline in the number of learners studying accounting at high school, along with academic advisors' support, influences the intention to pursue a professional accountancy qualification (Vijayakumar & Vincilin, 2020). In terms of career factors, the following finding confirmed that the accounting career has valuable intrinsic factors, as reported by Awadallah and Elgharbawy (2021) and Oben and Van Rooyen (2023). The following feedback was gathered:

- R20(20.2): *...It provides a strong understanding of financial principles, enhances analytical and problem-solving skills, and opens doors to diverse career opportunities in areas such as auditing, taxation, and financial analysis. Accounting is also a globally recognised field, offering job stability and potential for career advancement. Additionally, the demand for accounting*

professionals spans various industries, providing flexibility in choosing your career path...

Refinement Of The Conceptual Framework

Table 4 presents the refinement of the conceptual framework of this study. According to Walsham (1995), as well as Vaast and Walsham (2005), interpretive research philosophy serves the purpose of referring to a conceptual framework, which in this study is referred to as the refinement of the conceptual framework. From an early stage, the underpinning theory of this study was referred to SCT. Therefore, all the findings of this study were based on each element in SCT. Based on the aims of this study to identify reasons accounting programmes should be offered at NDUM through the lens of SCT, in Table 4, explanations are provided for each element. In the behavioural element, interest in the accounting subject further explains interest and choice, as discussed by Djatej et al. (2015), while hard work further elucidates favourable attitudes, also noted by Djatej et al. (2015). In the cognitive element, fostering knowledge of financing and possessing basic accounting knowledge explain further outcome expectations by Oben and Van Rooyen (2023). Nature of the accounting subject explains further learning experiences by Lent and Brown (2019). In the environmental element, influence of parents, role models and lecturers, as well as high demand for employment explain further on person inputs and background contextual affordances by Rana and Dwivedi (2015) and Oben and Van Rooyen (2023).

Table 4: Refinement Of The Conceptual Framework

Social Cognitive Theory	Partially adopted Social Cognitive Theory	Modified of Social Cognitive Theory: Social Cognitive Career Theory (SCCT)			To identify reasons for accounting programmes should be offered at the NDUM through the lens of Social Cognitive Theory
Bandura (1986)	Rana & Dwivedi (2015)	Djatej, Chen, Green, Eriksen, & Zhou (2015)	Lent & Brown (2019)	Oben & Van Rooyen (2023)	
Behavioural		<ul style="list-style-type: none"> Self-efficacy: Belief in skills' proficiency <ul style="list-style-type: none"> Stronger personal interest Ability to undertake and persistence Favourable attitude 	<ul style="list-style-type: none"> Interest and choice - Pairing with interest and self-efficacy and outcome expectations 		<ul style="list-style-type: none"> Interest and choice - Interest in accounting subject Favourable attitude -Hard work

continue...

continuation...

Cognitive	<ul style="list-style-type: none"> • Self-efficacy • Outcome expectations 	<ul style="list-style-type: none"> • Pairing with choice actions and choice goals • Learning experiences 	<ul style="list-style-type: none"> • Self-efficacy expectations • Outcome expectations • Personal goals 	<ul style="list-style-type: none"> • Outcome expectations - Fostering knowledge of financing & possessing basic accounting knowledge • Learning experiences - nature of accounting subject
Environmental	<ul style="list-style-type: none"> • Person inputs and background contextual affordances: <ul style="list-style-type: none"> ○ Family ○ Ethnicity 			<ul style="list-style-type: none"> • Person inputs and background contextual affordances - Influence of parents, role models and lecturers, high demand for employment

Conclusion and Recommendations

The number of certified accountants currently falls below 70%, despite the government's aim to reach 60,000 professional accountants by 2030, alongside a significant decline in students majoring in accounting. While numerous studies have sought to improve accounting programmes in Malaysia, the context at NDUM remains relatively new in this regard. Addressing these issues, this study aims to identify reasons why accounting programmes should be offered at NDUM through the lens of Social Cognitive Theory (SCT). Employing a qualitative method aligned with interpretive research philosophy, the study utilised an open-ended survey via Google Forms with 28 foundation students enrolled in the Introduction to Accounting course during Semester 1, 2023/2024, selected through purposive sampling. Findings indicate that interest in accounting and hard work are reasons supporting the offering of accounting programmes at NDUM within the behavioural element of SCT. Additionally, fostering knowledge in financing, possessing basic accounting skills, and the nature of the accounting subject were identified as reasons within the cognitive element of SCT.

Furthermore, the influence of parents, role models, lecturers, and the high demand for employment were found to support the offering of accounting programmes at NDUM within the environmental element of SCT. Theoretically, this study enriches the existing literature by addressing issues specific to accounting programmes in a new context and contributes to the development of SCT through novel findings. Practically, the study underscores the potential benefits of offering accounting programmes at NDUM. Findings of this study limit to the specific context and this study can be used as a guide in developing likert scale survey in order to obtain more generalisation view by using the quantitative approach. In addition, findings of this limit to the student's context, this study can also be extended by taking into account the

perspective of lecturers, university's top management and stakeholders on accounting programme offerings.

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