

Career Aspiration among Secondary School Accounting Students in Selangor

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Abstract. In accounting class, students are trained to prepare accounts for other person's business, not his or her business. Does accounting student really want to be in accounting career path? Does teaching accounting mean that preparing student to be an accountant only? What about student who wants to be an entrepreneur? The aim of this paper is to report career aspiration among 117 secondary school students who take accounting subject in the state of Selangor. The finding discusses students' aspiration and expectation related to accounting field, entrepreneurship as a career and non business career. It is suggested that teaching and learning accounting at secondary school should encourage students to learn accounting from an entrepreneur perspective.

Keywords: Accounting education, career aspiration, career expectation, entrepreneurship as a career, secondary school.

1. Introduction

The purpose of accounting subject at secondary school level is to prepare students with basic accounting skills. With accounting skills, student can either pursue further in accounting profession, to be an entrepreneur or in choose other professions. At that stage, students somehow should have their career aspirations. Career aspirations are individual ambitions related to occupations (Rojewski, 2005). Students' aspirations can influence their future career (Staff, Harris, Sabates, & Briddell, 2010). By understanding students aspirations can help teachers to relate their teaching activities according to student's interest. High aspirations can motivate students to study hard and try to achieve their goals. Most of the time career aspiration is something that is too ideal to reach. Instead, career expectation is more realistic. It is an occupation that students think they can achieve it. Compare to early childhood, adolescence have chosen their career aspirations and expectation based on some knowledge and experiences (Ashby & Schoon, 2010). Thus, it is important to explore accounting students' career aspirations and expectation at secondary school level.

The objectives of the study are to:

Identify accounting students' career aspirations and career expectations

Identify accounting students' educational aspiration

Identify students' interest in accounting profession and entrepreneurship career

2. Methodology

2.1. Subjects

The respondents of the study are form four students following accounting class from one academic school in Selangor. Majority of the students are females (72, 61.5%) and Malays (103, 88%). Table 1 shows the respondents' demographic variables.

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Table 1. Demographic variables

Demographic variables	Frequency (N = 117)	Percent
Gender		
Male	45	38.5
Female	72	61.5
Race		
Malay	103	88.0
Indian	1	.9
Indonesia	8	6.8

2.2. Materials

To measure career aspirations students were asked in an open ended question, “What do you would like to be after completing your study (Creed, Tilbury, Buys, & Crawford, 2010). Career expectation is measured by asking students in an open ended question, “What do you think you can be because we will not necessarily get what we want to be?” Answers were coded to differentiate between careers field in (1) accounting, (2) entrepreneurship, (3) non business, and (4) no aspiration (for students who leave it blank or indicate not sure. To measure educational aspiration, students were asked to indicate the highest level of study that they want to pursue, (1) SPM (Malaysia Certificate Examination – at age 18 years, (2) Higher Certificate of Malaysian Examination or Diploma certificate, (3) Bachelor degree, (4) Professional Certificate, (5) Master degree, (6) PhD, and (7) Unsure. Students’ interest towards accounting and entrepreneurship was measured by indicate whether they were interested in accounting field and entrepreneurship career (1= Yes, 2= No, 3= Unsure).

2.3. Procedure

Students completed the questionnaire in their classrooms during an ordinary school session at relief time under the supervision of the researcher. Participation was voluntary but all students present in the class at the time of data collection participate in the study.

3. Result

The result shows that almost 30% of the respondents have aspirations in accounting profession. Although the students learn accounting, it is not necessarily they want to further their study in accounting field. The finding also report that nearly 20% of the students have aspirations as an entrepreneur.

Table 2 compare students’ aspirations with career expectations. Out of 35 students aspire to be in accountant profession, only ten remain to be in the profession while others expect either to be an entrepreneur or in non business related career and two have no expectation at all.

Table 2 : Accounting Students’ Career Aspirations and Career Expectations

Career Aspiration	Career Expectations					
			Accountant	Entrepreneur	Non-business	No expectation
	N	%	N	N	N	N
Accountant	35	29.9	10	9	14	2
Entrepreneur	22	18.8	5	3	11	3
Non-business	52	44.4	10	8	24	10
No aspiration	8	6.8	1	2	0	5
Total	117		26 (22.2%)	22(18.8%)	49(41.9%)	20(17.1%)

The finding shows that 66 students (56.5%) want to pursue their educations to postgraduates study (Table 3). It shows that most of the students have high educational aspirations.

Table 3: Accounting Students Educational Aspirations

Level of study	Frequency (N = 117)	Percent
SPM	1	0.9
STPM/Diploma	4	3.4
First Degree	19	16.2
Professional certification	18	15.4
Master Degree	34	29.1
PhD	32	27.4
Unsure	9	7.7

The result also shows that students are not only interested in accounting profession; some of them also have interested to be entrepreneur. Almost 30% of students are unsure about their interest in both professions.

Table 4: Accounting Students' Interest in Accounting Profession and Entrepreneur Career

	Accounting		Entrepreneur	
	N	%	N	%
Interested	72	61.5	64	54.7
Not interested	5	4.3	20	17.1
Unsure	38	32.5	33	28.2

4. Conclusion and Implications

This study has explored career aspirations among secondary school students in accounting class. The finding shows that besides accounting profession, students also have aspirations in entrepreneur career. It is suggested that accounting teachers need to consider integrating entrepreneurship education in their teaching for students benefits.

Based on the findings, there are several implications of the study. First, there is a gap in between career aspirations and expectation in accounting profession and entrepreneur career. Some students aspire to be in accounting profession, but not as their career expectation; and vice versa. Besides parents influence, accounting teacher also can play a role in guiding students to pursue their career. Second, quite a number of students have interest in entrepreneur as a career. Yet, they still need accounting knowledge as one of business competencies for entrepreneur. Accounting teacher also need to teach accounting skills from entrepreneurial perspective.

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6. References

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